



AGENDA

Blackduck City Council - Work Session Meeting

6:00 PM - Monday, November 22, 2021
City Hall, 8 Summit Drive, Blackduck MN

	Page
1. CALL TO ORDER	
a. Roll Call	
b. Pledge of Allegiance	
2. APPROVAL OF AGENDA	
3. OLD BUSINESS	
a. Public Works / Police Facility Updates	3 - 7
Proposed Bid Open Date(s) - January 20 or February 3, 2022 (Advertised December into January)	
Review of City cash Contributions -	
PW - Police Facility City committed funding to date spent	
2022 Water and Sewer Rate Studies for budgets	
BlackduckPW-PSAuthorizationtoBid	
b. Liquor Store Remodel / Addition Updates	8 - 9
Liquor Store Project Fund Balance	
c. American Rescue Plan Act Funding	
d. Blackduck Stumpjumpers Public Parking Lot - Updates	10 - 16
Lease Agreement Draft	
e. Downtown Redevelopment Project - Updates	17 - 18
Rendering Proposal City of Blackduck sent	
f. City Sales Tax - Regional Significance	
g. Blackduck Website Redevelopment	
4. NEW BUSINESS	
a. Resolution 2022-01 - Resolution of Annual appointments and Designations for 2022	19 - 23
2022-01-Resolution of annual appointments and designations for 2022	
b. Resolution 2022-02 - Resolution adopting a schedule of fees and charges for 2022	24 - 27
2022-02 Resolution Adopting a schedule of fees and charges for 2022	
c. Resolution 2022-03 - Resolution to appoint election judges for 2022	28
2022-03 Resolution to appoint election judges for the 2022 municipal elections	
d. Truth in Taxation Report Draft for December 6, 2021	29 - 42
2021 Truth N Taxation presentation report	
e. PER & ER - Results of Camera-ing City Sewer Lines	43 - 96

[Televising Observations 211105](#)
[Blackduck Televising Images Titles](#)

- f. OSA - Analysis of Municipal Liquor Store Operations - 2020 97 - 173
[liquor_20_report \(1\)](#)
- 5. BLACKDUCK HRA
- 6. ADJOURNMENT

Public Works / Police Facility Cash Contribution Expenses

Vendor	Description of Expense	Cost / Estimated	Amount Paid to Date:	Funding Spent	Invoice/Quote#	PAR Item:	Remaining Left to Pay	General Fund Contribution (40%)	Utility Contribution (60%)
Braun Intertec	Land Boring	\$6,990.00	\$6,990.00	yes	B243087 & B245121	E4	\$0.00		
Widseth	Architect and Engineering Fees	\$169,000.00	\$136,890.00	yes	VARIOUS	E4	\$32,110.00	\$12,844.00	\$19,266.00
Paul Bunyan Comm	Data line relocate / updates	\$11,509.30	\$0.00	no	33000161	extra	\$11,509.30	\$4,603.72	\$6,905.58
Furnishings, Fixtures, & Equipment	office furniture	\$13,400.00	\$0.00	no	Included in PAR see attached	E6	\$13,400.00	\$5,360.00	\$8,040.00
	break rooms furnishings	\$2,200.00	\$0.00	no	Included in PAR see attached	E6	\$2,200.00	\$880.00	\$1,320.00
	evidence storage shelving	\$2,800.00	\$0.00	no	Included in PAR see attached	E6	\$2,800.00	\$1,120.00	\$1,680.00
	appliances	\$9,200.00	\$0.00	no	Included in PAR see attached	E6	\$9,200.00	\$3,680.00	\$5,520.00
	window coverings	\$4,250.00	\$0.00	no	Included in PAR see attached	E6	\$4,250.00	\$1,700.00	\$2,550.00
	compressor and lines, installed	\$12,600.00	\$0.00	no		extra	\$12,600.00	\$5,040.00	\$7,560.00
	wash bay equipment, installed	\$22,000.00	\$0.00	no		extra	\$22,000.00	\$8,800.00	\$13,200.00
	Lift equipment, installed	\$11,825.00	\$0.00	no		extra	\$11,825.00	\$4,730.00	\$7,095.00
Contingencies 5%	construction	\$80,154.00	\$0.00	no	Included in PAR see attached	E7	\$80,154.00	\$32,061.60	\$48,092.40
Costs of Issuance of bonding		\$23,859.00	\$0.00	no	Included in PAR see attached	E3	\$23,859.00	\$9,543.60	\$14,315.40
	Legal counsel fees	\$1,200.00	\$0.00	no	Included in PAR see attached	E3	\$1,200.00	\$480.00	\$720.00
		\$370,987.30	\$143,880.00				\$227,107.30	\$90,842.92	\$136,264.38
		\$46,425.00	<i>less equipment grant USDA</i>				\$46,425.00	\$18,570.00	\$27,855.00 <i>less equipment grant USDA</i>
		\$324,562.30					\$180,682.30	\$72,272.92	\$108,409.38
		\$80,154.00	<i>less contingencies</i>				\$80,154.00	\$32,061.60	\$48,092.40 <i>less contingencies</i>
		\$244,408.30					\$100,528.30	\$40,211.32	\$60,316.98
		\$23,859.00	<i>plus interim interest</i>				\$23,859.00	\$9,543.60	\$14,315.40 <i>plus interim interest</i>
		\$268,267.30	COB Contribution to Facility				\$124,387.30	\$49,754.92	\$74,632.38

2022 WATER RATE STUDY

X	CITY OF	Blackduck
X	POPULATION	840
X	NUMBER OF CONNECTIONS	449
X	AVE PERSONS/CONNECTION	1.87

MINNESOTA RURAL WATER ASSN
 217 12th AVENUE SE
 ELBOW LAKE, MN 56531
 800-367-6792
 Web: www.mrwa.com



EXPENSES (PER YEAR)		
X	SALARIES	\$72047.60
X	FRINGE BENEFITS	\$24109.51
X	ELECTRICITY/HEATING	\$12000.00
X	SUPPLIES	\$3750.00
X	MILEAGE/POSTAGE/GAS	\$1900.00
X	REPAIRS/MAINTENANCE	\$15750.00
X	BUILDING REPAIRS	\$.00
X	TESTS	\$.00
X	CONTRACTUAL	\$5500.00
X	PROFESSIONAL MEMBERSHIPS	\$.00
X	PRINTING/PUBLISHING	\$.00
X	PERMIT FEES	\$.00
X	SUBSCRIPTIONS	\$6244.00
X	CHEMICALS	\$8000.00
X	TRAINING EXPENSE	\$2000.00
X	CAPITAL OUTLAY	\$.00
X	BOND & INTEREST	\$61297.50
X	DEPRECIATION	\$10000.00
X	OTHER MISCELLANEOUS	\$810.00
X	OTHER INSURANCE	\$4550.00
X	Telephone	\$500.00
X	OTHER <i>Construction Services</i>	<i>\$16539.00</i>
X	OTHER <i>Engineering fees & Interest</i>	<i>\$7157.70</i>
X	Public Works Building debt (interest only)	\$7157.70
X	TOTAL EXPENSE	\$259,719.97

Name of person filling out this form:

Christina Regas

Telephone Number:

218-835-4810

X	WATER USAGE (GALLONS SOLD LAST YEAR)	19291618			
X	WATER USAGE (GALLONS PUMPED LAST YEAR)	22483000			
	UNACCOUNTED FOR WATER	3191382	14.19% unaccounted for water		
	WATER USE PER CONNECTION	42966			
	WATER USE PER CONNECTION/DAY	118			
	COST PER THOUSAND GALLONS	\$13.46			
	USAGE PER PERSON PER DAY	63	25%	50%	75%
X	YEARLY BASE RATE	\$237.92	\$297.39	\$356.87	\$416.35
X	FOR HOW MANY GALLONS		0	0	0
	ADDITIONAL YEARLY INCOME REQUIRED (after base rate revenue)	\$152,896	\$126,190	\$99,484	\$72,778
	TOTAL GALLONS SOLD OVER MINIMUM ALLOWED	19291618	19291618	19291618	19291618
	COST PER ADDITIONAL THOUSAND	\$7.93	\$6.54	\$5.16	\$3.77

PLEASE FILL IN THE LINE ITEMS WHICH HAVE BEEN MARKED WITH AN "X"
 ALL OTHER CALCULATIONS WILL BE MADE AUTOMATICALLY BY THE COMPUTER

IF THE EXPENSE REPORT LINE ITEMS ARE NOT THE SAME AS YOUR SYSTEM USES, FEEL FREE TO CHANGE THEM

COMMENTS:

2022 SEWER RATE STUDY

X	CITY OF	Blackduck	
X	POPULATION		840
X	NUMBER OF CONNECTIONS		449
X	AVE PERSONS/CONNECTION		1.87

MINNESOTA RURAL WATER ASSN
 217 12th AVENUE SE
 ELBOW LAKE, MN 56531
 800-367-6792
 Web: www.mrwa.com



EXPENSES (PER YEAR)			
X	SALARIES		\$73741.94
X	FRINGE BENEFITS		\$26439.06
X	ELECTRICITY/HEATING		\$20000.00
X	SUPPLIES		\$1750.00
X	MILEAGE/POSTAGE/GAS		\$2350.00
X	REPAIRS/MAINTENANCE		\$13100.00
X	BUILDING REPAIRS - Irrigators		\$2600.00
X	TESTS		\$1500.00
X	CONTRACTUAL		\$6500.00
X	PROFESSIONAL MEMBERSHIPS		\$4000.00
X	PRINTING/PUBLISHING		\$0.00
X	PERMIT FEES		\$0.00
X	SUBSCRIPTIONS		\$0.00
X	CHEMICALS		\$0.00
X	TRAINING EXPENSE		\$2000.00
X	CAPITAL OUTLAY		\$0.00
X	BOND & INTEREST		\$3000.00 ³¹⁴
X	DEPRECIATION		\$25000.00
X	OTHER <i>Construction Services</i>		<i>\$16539.00 Engineering & Interest</i>
X	OTHER INSURANCE		\$8550.00
	Telephone		\$0.00
	<i>Public Works Building debt (interest only)</i>		<i>\$7157.70</i>
	<i>Micro Loan Debt 2021</i>		<i>\$10527.27</i> ³¹⁷
X	TOTAL EXPENSE		\$231497.62

Name of person filling out this form:

Christina Regas

Telephone Number:

218-835-4810

X	WATER USAGE (GALLONS SOLD LAST YEAR)	19291618			
X	WATER USAGE (GALLONS PUMPED LAST YEAR)	22483000			
	UNACCOUNTED FOR WATER	3191382	14.19%	unaccounted for water	
	WATER USE PER CONNECTION	42966			
	WATER USE PER CONNECTION/DAY	118			
	COST PER THOUSAND GALLONS	\$12.00			
	USAGE PER PERSON PER DAY	63	25%	50%	75%
X	YEARLY BASE RATE	\$237.92	\$297.39	\$356.87	\$416.35
X	FOR HOW MANY GALLONS	0	0	0	0
	ADDITIONAL YEARLY INCOME REQUIRED	\$124,674	\$97,968	\$71,262	\$44,556
	TOTAL GALLONS SOLD OVER MINIMUM ALLOWED	19291618	19291618	19291618	19291618
	COST PER ADDITIONAL THOUSAND	\$6.46	\$5.08	\$3.69	\$2.31

PLEASE FILL IN THE LINE ITEMS WHICH HAVE BEEN MARKED WITH AN "X"
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IF THE EXPENSE REPORT LINE ITEMS ARE NOT THE SAME AS YOUR SYSTEM USES, FEEL FREE TO CHANGE THEM

COMMENTS:



Rural Development

August 23, 2021

3217 Bemidji Ave N
Bemidji, MN 56601

Voice 218.751.1942
Fax 855.831.9441

City of Blackduck
Attn: Mayor Maxwell Gullette
PO Box 380
Blackduck, MN 56630

Re: BID AUTHORIZATION LETTER

Dear Mayor Gullette:

USDA - Rural Development has obligated the funding for this proposed Maintenance and Police Facility project and has received the Office of General Council’s closing instructions. Please see the enclosed copy of the closing instructions.

The final plans and specifications have been reviewed and approved.

RD now calculates project costs to be:

Construction	\$1,603,080.00
Land	\$ 0.00
Legal	\$ 26,141.00
Architect fees	\$ 169,000.00
Interim Interest	\$ 23,859.00
FF & E	\$ 31,850.00
Contingencies	\$ 80,154.00
TOTAL	\$1,934,084.00

The sources of funding the proposed project are as following:

RD Loan	\$1,655,000.00
Borrower Contribution	\$ 279,084.00
TOTAL	\$1,934,084.00

Please coordinate the bid opening date with your attorney and this office. A copy of the actual published advertisement of bids should be submitted to this office when available.

The project architect must submit copies of all addenda to RD in sufficient time to review and concur prior to the bid opening.

Affirmative steps need to be taken for the solicitation of small, minority and women contractors, supplies and services, as part of the solicitation process. Please take these steps and return the enclosed certification (MN 1780, Guide 5) with the bidding material.

The following material is to be prepared by the project architect and submitted to our office:

1. Bid tabulation
2. Low Bidder's bid
3. Low Bidder's bid bond
4. Low Bidder's Compliance Statement, RD 400-6
5. Low Bidder's Certification for Contracts, 1940- Q, Exhibit A-1
6. Low Bidder's Lower Tier Debarment Certification, AD-1048
7. Low Bidder's Contractor Conflict of Interest, MN 1900-D Guide 2
8. Your Project Architect's recommendation on bid acceptance
9. Evidence of the acquisition of Necessary Property
10. Evidence of Exceptions listed on Preliminary Title Opinion are now cleared.
11. Attorney's review and concurrence on the project architect's recommendation.

If you have any questions, please contact us.

Sincerely,



Angela Bokovoy
Area Specialist

cc: Christina Regas-City Administrator
Stephen Rose-Project Architect
Joseph J. Langel-City Attorney
Mark Ryan-USDA Rural Development Construction Analyst and Architect



CITY OF BLACKDUCK

Projects

Project Number	Description	Abbrev	Start Date	End Date	Status
2021-1	Liquor Store Expansion/Remodel	Liquor Ex	1/1/2020	12/31/2022	Active

Comment: Project fund created to track expenses for remodel to the liquor store expansion and remodel. Fund 352 for project funding

Posted	Receipts	Payments	Customer/Vendor	Comment	Account
April 2021		\$299.25	FORUM COMMUNICATIONS	PROJECT # 2021-1	E 609-49750-351 Legal Notices
May 2021	\$613,571.25		EHLERS AND ASSOCIATES	Liquor Construction Project F	R 352-39310 Proceeds-Gen Obli
July 2021		\$74,266.55	KRAUS-ANDERSON CONST	Pay app #1	E 352-47000-309 Construction S
August 2021		\$100,312.93	KRAUS-ANDERSON CONST	Pay app #1	E 352-47000-309 Construction S
September 2021		\$131,451.72	KRAUS-ANDERSON CONST	Pond Remodel/Addition proje	E 352-47000-309 Construction S
October 2021		\$89,556.20	KRAUS-ANDERSON CONST	Liquor Store remodel/addition	E 352-47000-309 Construction S
November 2021		\$134,616.61	KRAUS-ANDERSON CONST	Liquor project pay app	E 352-47000-309 Construction S

Receipts **\$613,571.25**

Payments **\$530,503.26**

Project Balance **\$83,067.99**

Adjustments(JE) **\$0.00**

Estimated Receipts

Estimated Payment:

Estimated

Balance

Balance - Does Not Include Adjustment(JE) If you want adj to affect budgets use Receipts/Payments

LEASE AGREEMENT

This Lease Agreement is entered into by and between the **City of Blackduck**, a Minnesota municipal corporation (Landlord) and the **Blackduck Stumpjumpers**, a Minnesota nonprofit corporation (Tenant). The Landlord and Tenant are collectively referred to as “parties” and individually as a “party.”

In consideration of the mutual agreements expressed herein, the parties agree as follows:

1. **Purpose.** Landlord is the fee owner the Premises described below. Tenant desires to rent a portion of the Premises (the Leased Area, as defined below) from Landlord for Tenant’s use as a parking area for vehicles, trailers and recreational equipment by users of the Blue Ox Trail. Landlord is willing to lease the Leased Area to Tenant pursuant to the terms and conditions of this Lease.
2. **Premises and Leased Area.** The Premises is legally described in Exhibit A, PID 810055800. The Leased Area consists of an 80’ x 80’ area in the northeast corner of the Premises with access to the shared driveway to Highway 71, as illustrated in Exhibit B.
3. **Term.** The term of this Lease is for a period of 20 years, commencing on _____, 2021 (the Commencement Date), and ending on _____, 2041 unless extended by written agreement of the parties or sooner terminated as provided herein (Lease Term).
4. **Use.** The Leased Area may be used by Tenant’s members and the general public for parking vehicles and trailers, and unloading and loading snowmobiles, bicycles and other recreational equipment, in order to access and utilize the Blue Ox Trail. The Leased Area may also be used by Tenant to store trail grooming equipment and snow clearing equipment. The existing building on the Premises is in poor condition and is not to be accessed or used by Tenant, its agents or invitees. The building shall be closed to the public and may be removed by Landlord at its discretion.
5. **Parking Area.** Tenant shall, at its sole expense, construct a parking area within the Leased Area consisting of crushed granite over a suitable base material, as approved by Landlord prior to construction. Tenant shall construct an entrance/exit to/from the parking area connecting to the adjacent driveway to Highway 71 shared with the adjoining property owner.
6. **Rent.** Tenant shall make payment in kind to Landlord by constructing the parking area as provided above and maintaining the Leased Area. Said maintenance shall include periodic inspection of the Leased Area, picking up and removing litter and trash, mowing those portions that are currently mowed, removing snow as necessary, grading the parking lot and adding top course material as needed.

7. **Tenant Improvements.** Tenant shall not make any improvements or alterations to the Leased Area or the Premises without written approval from the Landlord.

8. **Signage.** Signage denoting the use of the parking area may be added by Tenant with prior written approval by Landlord concerning the size, shape, location and content of the sign.

9. **Entry by Landlord.** Landlord, its employees and agents may enter the Premises and Leased Area at any and all times to inspect the same, clean and make repairs and alterations as Landlord may deem necessary or desirable. Tenant waives any claim for damages or for any injury or inconvenience.

10. **Quiet Enjoyment.** Landlord agrees to allow Tenant to peacefully have, hold and enjoy the Leased Area during the lease term provided that Tenant performs all of its obligation set forth herein, and provided that the Leased Area is not used in a manner inconsistent with this Lease or contrary to the best interests of the Landlord.

11. **Default.** If Tenant violates or defaults on any covenants or conditions in this Lease and such violation or default continues for 10 days after written notice from Landlord, then Landlord may without notice enter into and upon the Leased Area and repossess the same and expel Tenant, and Landlord shall have all remedies that Landlord might otherwise use for any breach of covenants contains in this Lease.

12. **No Waiver.** No reference to any specific right or remedy shall preclude Landlord from exercising any other right or from having any other remedy or from maintaining any action to which it may otherwise be entitled either at law or in equity. Landlord's failure to insist upon a strict performance of any covenant of this Lease or to exercise any option or right herein shall not be a waiver of the future of such covenant, right or option, but the same shall remain in full force and effect.

13. **No Partnership.** This Lease does not create a joint venture or partnership relation between the parties.

14. **Notices.** All communications, demands, notices or objections permitted or required to be given under this Lease shall be in writing and shall be deemed to have been duly give or served if delivered in person to the other party or if deposited in the United States mail, postage prepaid, for mailing by regular mail, addressed to the other party at the address set forth below.

Landlord: City Administrator
City of Blackduck
8 Summit Ave. N.E.
Blackduck, MN 56630

Tenant: Max Burmeister, President
Blackduck Stumpjumpers
P.O. Box 432
Blackduck, MN 56630

15. **Miscellaneous.**

- a. This Lease shall be construed and enforced in accordance with the laws of the State of Minnesota.
- b. This Lease constitutes the entire agreement between the parties relating to the subject matter described herein. This Lease supersedes any and all prior agreements or understandings between the parties. No changes to this Lease will be valid or enforceable unless they are in writing and signed by both parties.
- c. In the event any party asserts a provision of this Lease is ambiguous, this Lease must be construed to have been drafted equally by the parties.
- d. In the event any provision of this Lease is declared to unlawful or invalid, the enforceability of all other provisions shall not be affected.

[Signatures begin on the following page.]

City of Blackduck

By: _____
Maxwell Gullette, Mayor

Attest:

Christina Regas, City Administrator

STATE OF MINNESOTA)
) ss.
COUNTY OF BELTRAMI)

The foregoing instrument was acknowledged before me this _____ day of _____, 2021, by Maxwell Gullette as Mayor and Christina Regas as City Administrator of Blackduck, on behalf of the City.

Notary Public

Blackduck Stumpjumpers

By: _____
Max Burmeister, President

STATE OF MINNESOTA)
) ss.
COUNTY OF BELTRAMI)

The foregoing instrument was acknowledged before me this _____ day of _____, 2021, by Max Burmeister as President of Blackduck Stumpjumpers, on behalf of the corporation.

Notary Public

Exhibit A
to
Lease Agreement
Legal Description

All those parts of Lot 1, Block 3, vacated UNIVERSAL DRIVE SW and vacated ORION COURT SW, all in SOUTHERN DUCK ESTATES, according to the recorded plat thereof, described as follows: Commencing at the northwest corner of said SOUTHERN DUCK ESTATES, thence South 00°04'14" East, bearing based on the Beltrami County Coordinate System, South Zone, along the west line of said SOUTHERN DUCK ESTATES, a distance of 910.31 feet; thence North 89°55'46" East a distance of 85.54 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483; thence South 58°19'06" East a distance of 246.37 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483; thence South 49°29'13" East a distance of 43.03 feet; thence South 40°30'47" West a distance of 66.00 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483, said point being the point of beginning of the land to be described; thence South 50°27'09" West a distance of 311.99 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483; thence South 49°29'13" East a distance of 317.65 feet to the intersection with the northwesterly right of way line of State Trunk Highway No. 71, as located in 2007; thence northeasterly, along said northwesterly right of way line, to the intersection with a line bearing South 49°29'13" East from the point of beginning; thence North 49°29'13" West, along said line, a distance of 249.61 feet, more or less, to the point of beginning.

Together with a 66 foot wide easement for ingress and egress over and across those parts of Lot 1, Block 1, Lot 1, Block 3, and vacated UNIVERSAL DR SW, all in SOUTHERN DUCK ESTATES, according to the recorded plat thereof, described as follows: Commencing at the northwest corner of said SOUTHERN DUCK ESTATES, thence South 00°04'14" East, bearing based on the Beltrami County Coordinate System, South Zone, along the west line of said SOUTHERN DUCK ESTATES, a distance of 910.31 feet; thence North 89°55'46" East a distance of 85.54 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483; thence South 58°19'06" East a distance of 246.37 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483; thence South 49°29'13" East a distance of 43.03 feet to the point of beginning of the easement to be described; thence South 40°30'47" West a distance of 66.00 feet to a point designated by an iron pipe, 1/2 inch in diameter, stamped LS 15483; thence South 49°29'13" East a distance of 249.61 feet to the intersection with the northwesterly right of way line of State Trunk Highway No. 71, as located in 2007; thence northeasterly, along said northwesterly right of way line, to the intersection with a line bearing South 49°29'13" East from the point of beginning; thence North 49°29'13" West, along said line, a distance of 244.92 feet, more or less, to the point of beginning.

Exhibit B
to
Lease Agreement
Diagram of Leased Area

Bemidji

315 5th Street NW
Suite 1
Bemidji MN 56601

218.444.1859

Bemidji@Widseth.com
Widseth.com

November 5, 2021

Christina Regas, City Administrator
City of Blackduck
8 Summit Ave NE
Blackduck, MN 56630

Re: Proposal for a Rendering for Development of the lots remaining after the Removal of the buildings at 32, 40, & 48 Main, Blackduck, MN

Dear Ms. Regas:

Thank you for this opportunity to provide an Architectural Rendering for the Development of the space remaining after the demolition of the buildings located at 32, 40 & 48 Main, in Blackduck, MN. This Proposal as dated above is based on the attached General Provisions of Professional Services Agreement and amended to include the following information.

Scope of Services:

WiDSETH shall provide an Architectural Rendering depicting a building at this property. Known parameters for the building are:

- Single story, slab on grade
- Set back from the Main Ave. and the sidewalk to provide "green space" in front of the building.
- Set back at sides to be an independent building providing "green space" at the building sides.
- The building should be large enough for two tenant businesses, but not completely fill the entire 75' wide of the property.
- Style of the Building has yet to be determined.
- This rendering shall be used for selling the idea to a developer, and not to depict an actual building that will be built by the City.

It is understood that this proposal does not include services for Preliminary Design, Design Development, or Construction Document phases of Design, nor Construction Administration. The rendering provided shall be used on behalf of the City to gain interest and sell the property to a developer.

We are estimating that the Architectural Rendering will require approximately 16-24 hours of staff time. At an average billing rate of \$145/hour for the staff involved, we propose to complete the Rendering for a fee of \$2,600.00.

If you agree with the terms of this proposal, please return one signed copy of this proposal. We appreciate the opportunity to submit this proposal to you. If you have questions or would like further information regarding our proposal, please call me directly at (218) 308-2615.

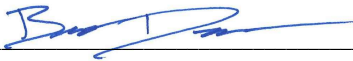
Sincerely,



Stephen J Rose, AIA NCARB
Project Architect

Re: Proposal for a Rendering for Development of the lots remaining after the Removal of the buildings at 32, 40, & 48 Main, Blackduck, MN

PROPOSED BY WIDSETH SMITH NOLTING & ASSOC., INC.



Brent Dammann, Architect,
Vice President
Widseth Smith Nolting

Accepted by the City of Blackduck

The above proposal is satisfactory and WIDSETH is authorized to do the work as specified.

Signature

title

Date



CITY OF BLACKDUCK RESOLUTION NO: 2022-01

A RESOLUTION OF ANNUAL APPOINTMENTS AND DESIGNATIONS FOR 2022

WHEREAS, annually, at their first meeting in January, the Blackduck City Council handles annual designations and appointments; and

WHEREAS, included is the designation of the Official Newspaper, Official Depositories and Official Posting, and

WHEREAS, included is the designation of a Vice Mayor; and

WHEREAS, included are the appointments of City Councilors and staff to various boards and commissions.

NOW, THEREFORE, BE IT RESOLVED, that the Blackduck City Council does hereby make the annual designations (*Exhibit A attached hereto*) and appointments (*Exhibit B attached hereto*), effective immediately upon adoption.

Revised by the Blackduck City Council this 10, day of January, 2022.

APPROVED:

Maxwell Gullette, Mayor

Christina Regas, City Administrator



CITY OF BLACKDUCK RESOLUTION NO: 2022-01

EXHIBIT A

DESIGNATIONS

OFFICIAL NEWSPAPER: Blackduck American

OFFICIAL POSTING LOCATION: Blackduck City Hall
8 Summit Avenue NE, Blackduck

OFFICIAL DEPOSITORY: Deerwood Bank

CITY ATTORNEY: Joseph J. Langel of RRM Ratwik,
Roszak & Maloney, P.A.

DRAFT



CITY OF BLACKDUCK RESOLUTION NO: 2022-01

EXHIBIT B

APPOINTMENTS AND REPRESENTATION ON VARIOUS COMMITTEES

Vice Mayor: **Nicholas Seitz**

City Assessor: County Assessor, Joe Skerik

City Engineer: Curt Meyer, Widseth

Park & Trail Board (4): Public Works Supervisor, Mike Schwanke
City Administrator, Christina Regas

Council Member BobbieJo Kewitsch

Other Meghan Klein

Other Sandra Miller

Personnel Committee (3): City Administrator, Christina Regas

Council member Donald Johnson

Other Shawnda Lahr

Other Open until CLEO vacancy is filled

Other Mike Schwanke

Public Works Committee (4): Public Works Supervisor, Mike Schwanke
City Administrator, Christina Regas

Council Member Nicholas Seitz

Other Donald Johnson

Liquor Committee (4): Liquor Store Manager, Shawnda Lahr
City Administrator, Christina Regas

Councilor Donald Johnson

Council Member BobbieJo Kewitsch

Finance Committee (3): City Administrator, Christina Regas

Council Member Nicholas Seitz

Other Mike Schwanke

Public Safety Committee (up to 5): OPEN until CLEO vacancy is filled
Fire Chief Brian Larson

City Administrator, Christina Regas

Public Works Supervisor, Mike Schwanke

Council Member Maxwell Gullette



CITY OF BLACKDUCK RESOLUTION NO: 2022-01

Golf Board (up to 6): City Administrator, Christina Regas
Golf Manager, Pam Exner
Golf Course Superintendent, Jim Andersen
Golf Member Misty Frenzel
Golf Member Kevin Erpelding
Council Member Maxwell Gullette
Council Member Donald Johnson

Safety Committee (4): Public Works Supervisor, Mike Schwanke
Liquor Store Manager, Shawnda Lahr
Deputy Clerk, Paige Moore
Other/ Council Member

Planning Commissioners (5): Kurt Benson
Kurt Cease
Bob Klug Sr.
Ernie Tindell
Ron Rockis

Zoning Administrator: City Administrator, Christina Regas

Library Board: Mary Salmonson
Miriam Osborn
Katie Click
Lorraine Warden
Paula Erickson
Nance Kunkel
Amy Granlund

Blackduck Librarian Kelly West
Council Member Liason Laurie Hamilton

Kitchigami Regional Library Representative: Laurie Hamilton

HRA (up to 5): Mayor Maxwell Gullette
Councilor Laurie Hamilton
Councilor BobbieJo Kewitsch
Councilor Nicholas Seitz
Councilor Donald Johnson

City Administrator, Christina Regas



CITY OF BLACKDUCK RESOLUTION NO: 2022-01

Revolving Loan Fund Committee (up to 5): City Administrator, Christina Regas
Dwight Kalvig (Kalvig & Associates)
Grant Frenzel (Deerwood Bank)
Council Member Maxwell Gullette
Headwaters Regional Development Center Rep Sarah Linda

Historical Preservation Committee (up to 8): Gene Kjelberg
Glennis Moon
Avonel Kjelberg
Shirley Gilmore
Mary Joy
Marilyn Page
Lavone Peterson
Ann May Floura
Carol Hannigan
Marie Juelson

Ambulance Board Representative (BAII): City Administrator, Christina Regas

Ambulance Joint Powers Emergency Services: Mayor Maxwell Gullette

Chapter 3 Administration §1. 300.07 Committees.

Subdivision 1. Standing Committees

Committees designated - there shall be the following standing committees.

1. *Liquor Committee*
2. *Park and Trail Board*
3. *Golf Board*
4. *Revolving Loan Committee*
5. *Library Board*
6. *Personnel*
7. *Public Works*
8. *Finance*
9. *Public Safety*
10. *[Safety] Committee*

Commented [CR1]: Amending to add 'Safety Committee'

Subdivision 2. Membership

Each committee shall be appointed by the mayor with the approval of the majority of the council. Each committee member shall serve as appointed unless excused by a majority of the members of the council.

Subdivision 3. Referral Reports.

Any matter brought before the council for consideration may be referred by the presiding officer to the appropriate committee or to the special committee appointed by him or her for a written report and committee report shall be signed by a majority of the members and shall be filed with the administrator prior to the council meeting at which it is to be submitted. Minority reports may be submitted. Each committee shall act promptly and faithfully on the matter referred to it.



CITY OF BLACKDUCK

RESOLUTION NO: 2022-02

A RESOLUTION ADOPTING A SCHEDULE OF FEES AND CHARGES FOR VARIOUS SERVICES, LICENSES, & PERMITS FOR THE CITY OF BLACKDUCK, MINNESOTA FOR 2022

WHEREAS, the City Council of the City of Blackduck has amended and supplemented to be its City Code and that code permits the City to adopt by resolution a schedule of fees and charges for various services, licenses, and permits.

NOW THEREFORE, the City Council of the City of Blackduck, Minnesota ordains:

Section 1. All fees and charges in effect January 1, 2022 of the city code for the City shall remain in effect unless otherwise modified by the provisions of the ordinance. All citations below are to various sections of the city code unless otherwise indicated.

Section 2. The following are the fees and charges for the permits, licenses and services listed below which are referenced to the section of the city code which authorizes their establishment.

General

1. The fee for an open burning permit pursuant to §900.64 shall be \$10.00.
2. The fee for dog licenses pursuant to § 920.02 shall be \$5.00 for a spayed females or neutered male dog and \$10.00 for any non-spayed or neutered dog.
3. The fee for a theatre license pursuant to §1110.01 shall be \$15.00.
4. The fee for a billiards or pool license pursuant to §1110.01 shall be \$10.00.
5. The fee for Sexually Oriented Businesses License pursuant to §1160.06 shall be \$1000.00.
6. The fee for a Peddlers and/or Solicitors License pursuant to §1130.02 shall be \$100.00.

Land Use:

7. The fee for an excavation permit pursuant to §930.25 shall be \$100.00.
8. The fee for an obstruction permit pursuant to §930.25 shall be \$25.00.
9. The fee for a land use permit pursuant to § 1560.12 shall be \$50.00.
10. The fee for a conditional use permit pursuant to § 1560.12 shall be \$150.00.
11. The fee for a variance pursuant to § 1560.12 shall be \$125.00.
12. The fee for a zoning amendment pursuant to § 1560.12 shall be \$125.00.
13. The fee for a planned unit development or subdivision permit pursuant to § 1560.12 shall be \$200.00.
14. The fee for a land division request pursuant to §1560.12 shall be \$30.00.
15. The fee for code violation pursuant to § 1560.11 shall be \$50.00.
16. The fee for no land use permit pursuant to § 1561.02 shall be \$100.



CITY OF BLACKDUCK

RESOLUTION NO: 2022-02

Rental:

17. The fee for a rental housing license pursuant to § 1150.08 shall be \$30.00.
18. The fee for a single-family rental dwelling inspection pursuant to § 1150.08 shall be \$75.00 for the first inspection and \$50.00 for all follow-up inspections.
19. The fee for a multi-family dwelling inspection pursuant to § 1150.08 shall be \$75.00 per apartment or unit for the first inspection and \$50 for all follow-up inspections.

Liquor Licensing:

20. The fee for a Club License pursuant to §1560.12 shall be based on club membership as follows: Under 200 members - \$300.00; 201-500 members - \$500.00; 501-1,000 members - \$650.00; 1,000-2,000 members - \$800.00.
21. The fee for an On Sale Intoxicating Liquor License pursuant to §1120.23 shall be \$1700.00
22. The fee for an On Sale 3.2 Beer License pursuant to §1120.23 shall be \$150.00.
23. The fee for an Off-sale 3.2 Beer License pursuant to §1120.23 shall be \$50.00
24. The fee for a Wine Permit pursuant to §1120.23 shall be \$150.00.
25. The fee for a special event On-Sale Liquor shall be \$25.00.

Water/Sewer:

26. The monthly water base fee for a Residential/ Low Volume User (5/8"-3/4" Meter) shall be \$18.00 .
27. The monthly water base fee for a Multi-Family Dwelling Unit shall be \$18.00 per unit.
28. The monthly water base fee for a Large Volume User shall be \$28.00.
29. The monthly sewer base fee for a Residential/Low Volume User (5/8"-3/4" Meter) shall be \$18.00.
30. The monthly sewer base fee for a Multi-Family Dwelling Unit shall be \$18.00 per unit.
31. The monthly sewer base fee for a Large Volume User shall be \$28.00.
32. The fee for water shall be \$0.0066 per gallon.
33. The fee for sewer shall be \$0.0066 per gallon.
34. The fee for bulk water shall be \$9.90 per thousand gallons.
35. The fee for an account setup shall be \$25.00.
36. The fee for reading a meter shall be \$25.00.
37. All water meters shall be reimbursed at cost.
38. The fee for gaskets shall be reimbursed at cost.
39. The fee for labor to replace a water meter shall be \$25.00.
40. The fee for Disconnection shall be \$25.00.
41. The Tap fee for Water connection shall be \$250
42. The fee for Septic Load Discharge will be \$25 per load.
43. The fee for a Sanitary Sewer Discharge Permit shall be \$100.00.
44. Late fee/Penalty Charge shall be \$5.00.
45. Minnesota State Drinking Water Fee shall be \$9.72/annually.



CITY OF BLACKDUCK

RESOLUTION NO: 2022-02

Pine Tree Park Campground:

46. The fee for picnic shelter reservations shall be \$35.00.
47. The fee for RV campsites with electric and water shall be \$30.00 per night
48. The fee for primitive campsites with electric shall be \$28.00 per night
49. The fee for primitive campsites w/o electric and water shall be \$22.00 per night
50. The fee for RV sanitary dump shall be \$15.00.
51. The fee for violation of pine tree park regulations pursuant to §195 shall be \$50.00.

Cemetery:

52. The fee for a single grave space pursuant to § 600.03 shall be \$250.00 of which \$187.50 shall be allocated to the Cemetery Fund and \$62.50 shall be allocated to the Perpetual Care Fund.
53. The fee for vault rental pursuant to § 600.03 shall be \$100.00 if burial @ Lakeview Cemetery, or \$175 if not.
54. The fee for conduct violation pursuant to § 600.06 shall be \$25.00

Additional Ordinance's

55. The fee for Animals Running at Large pursuant to § 920.02 Subd. 1 shall be \$25.00 for the 1st offense; \$50 for a 2nd offense; & \$60 for a 3rd offense.
56. The fee for Dangerous Animals pursuant to §920.11 shall be \$60.
56. The fee for Habitual Barking Dog pursuant to § 920.07 Subd. 1 shall be \$25.00.
57. The fee for Failure to License Dogs pursuant to § 920.02 Subd. 2 shall be \$25.00.
58. The fee for Lurking or Loitering pursuant to § 209 shall be \$50.00.
59. The fee for Curfew Violation pursuant to § 27.00 shall be \$50.00.
60. The fee for Public Nuisance – pursuant to § 900.15 shall be \$50.00 for the 1st offense and \$100 for the 2nd offense.
61. The fee for Public Nuisances Affecting Peace & Safety pursuant to §900.18 V.(1) Noises prohibited shall be \$60
62. The fee for Parking Violations pursuant to §710.01 shall be \$25.00
63. The fee for Impeding Snow Removal pursuant to § 710.07 shall be \$25.00
64. The fee for Time Limitations on Parking Restriction pursuant to § 710.05 shall be \$20.00.
65. The fee for Snow Removal Parking Restriction pursuant to §710.06 shall be \$20.00.
66. The fee for Snow Emergency pursuant to § 710.08 shall be \$25.00.
67. The fee for Material on the Sidewalk pursuant to § 930.03 shall be \$25.00.
68. The fee for Obstruction of Streets pursuant to § 930.02 shall be \$50.00.
69. The fee for Failure to Obtain Permit to Excavate in Street, Etc. pursuant to § 930.22 Subd. 1 shall be \$75.00
70. The fee for Failure to Stop at Intersections pursuant to §700.03 shall be \$75.00.
71. The fee for Excessive Noise pursuant to § 700.07 Subd 1&2 shall be \$50.00.
72. The fee for U-Turns pursuant to § 700.06 shall be \$60.00
73. The fee for Exhibition Driving pursuant to §700.08 shall be \$60.00
74. The fee for Cruising pursuant to § 700.09 shall be \$60.00.
75. The fee for Motor Vehicle Noise pursuant to §700.10 shall be \$60.00/



CITY OF BLACKDUCK

RESOLUTION NO: 2022-02

76. The fee for Snow Mobile and ATV Restriction pursuant to § 720.05 shall be \$60.00.
77. The fee for Persons under 18 – Snowmobile pursuant to § 720.06 shall be \$60.00.
78. The fee for failing to Stop or Yield pursuant to §720.07 shall be \$60.00.
79. The fee for Unauthorized Use of Motor Vehicle on Trail pursuant to §740.03 Subd 1 shall be \$60.00.
80. The fee for Unauthorized Use of Snowmobile on Trail pursuant to § 740.03 Subd 2 shall be \$60.00.
81. The fee for Disobeying Stop Sign pursuant to § 740.03 subd 3A shall be \$60.00.
82. The fee for Failing to Yield Right-of-Way pursuant to §740.03 Subd 3D shall be \$60.00.
83. The fee for Littering pursuant to § 740.06 Subd. 3 shall be \$25.00.
84. The fee for Consumption in Public Places pursuant to §1120.05 shall be \$60.00.
85. The fee for Intoxicating Liquor Sale to Minors pursuant to §1120.06 shall be \$60.
86. The fee for Discharge of Gun/Firework in the City Limits of Blackduck pursuant to §1300.02 shall be \$60.
87. The fee for Curfew Violation pursuant to §1300.03 shall be \$25 for a 1st offense; \$50 for a 2nd offense; & \$60 for a 3rd offense.
88. The fee for Disorderly Conduct pursuant to §1300.07 shall be \$60.

Other Miscellaneous Fees:

89. The fee for Concession for profit vendors at the Wayside Rest shall be \$10.00 with electric.
90. The fee for copies shall be \$0.15.
91. The fee for faxes shall be \$1.00 for the first page and \$.15 for each additional page.
92. The fee for impounded automobiles shall be \$45.00 per day
93. The fee for Club House rental is \$100.00 for 6 hours.
94. The fee for a Notary shall be \$2.00.

Revised & Adopted by the City Council of the City of Blackduck on January 10, 2022.

Approved:

Maxwell Gullette, Mayor

Christina Regas – City Administrator



CITY OF BLACKDUCK RESOLUTION NO: 2022-03

A RESOLUTION TO APPOINT ELECTION JUDGES FOR THE 2022 MUNICIPAL SPECIAL ELECTION(S)

WHEREAS, The City Council of the City of Blackduck is required by MS 204B.21, Sec. 2, to officially approve the appointment of election judges; and

WHEREAS, The Blackduck City Council hereby adopts the judges listed on Exhibit A, hereto attached, as the official judges for the 2022 Municipal Elections with the understanding that amendments may be necessary to the appointments in order to fill vacancies and meet party splits.

EXHIBIT A

**CHRISTINA REGAS
MISTY FRENZEL
PAIGE MOORE
LORRAINE WARDEN**

NOW, THEREFORE, BE IT RESOLVED, that the City of Blackduck, in accordance with State Law, hereby appoints the persons listed on Exhibit A to serve as election judges for the Municipal Elections in 2022 and approves payment of an hourly wage of \$12.00 per hour during election time served on election-day or current wage as city employee.

Adopted by the Blackduck City Council this the 10th day of January 2022.

ATTEST:

Maxwell Gullette, Mayor

Christina Regas – City Administrator



Truth in Taxation Public Hearing Blackduck City Hall December 6th, 2021 @ 6:15 P.M.

Respectfully Submitted by: Christina Regas City of Blackduck Administrator

The purpose of Truth and Taxation is to discuss the proposed property tax levy for the tax payable year 2022 and the proposed budget for the year 2022. This public hearing is held to discuss and seek public comment on the city's 2021 general fund budget and 2022 property tax levy. The City of Blackduck must certify its final payable 2022 property tax levy to the county auditor no later than December 28th, 2021 (MN Statute §275.065).

The following documentation outlines the following:

1. City of Blackduck 2022 Levy
2. LGA payment from the State of Minnesota
3. Tax Base for the City
4. 2022 General Fund expenditures and revenue sources.

The 2022 general fund budget does not balance and it will need an increase in the property tax levy. However, after careful consideration and review of the FAQ's from the United States Treasury it has been determined that the 2021 American Rescue Act Funds awarded to the City of Blackduck may be eligible to re-hire police officers to pre-pandemic levels. Therefore, the City of Blackduck will budget \$15,000 of the American Rescue Act Funds to the 2022 Police Department budget and \$4,000 for Administrative expenses to the Administration budget. *This will reduce the preliminary levy adopted September 27, 2021 to \$341,160.*

PROPERTY TAXES

2021 Property Taxes
\$305,866.00
Proposed 2022 Property Taxes
\$341,160.00
(25% = Debt Service & 75% to General Fund)
Change from 2021-2022
10.3%

This does **NOT** translate to a 10.3% increase for tax payers.

Average home valued at \$100,000 pays \$711/year in City taxes *(increase of \$59)*

Why is Blackduck high?

A large percentage of property is classified as nontaxable:

Blackduck School; Government buildings; & Non-profits (Churches)

LOCAL GOVERNMENT AID

Local Government Aid (LGA) is a state aid to local governments. The LGA is manipulated by the Legislature annually. The following is list of the variables used to calculate the city’s 2022 LGA certified amount.

1. Pre-housing units: the total number of housing units in your city that were constructed before 1940 according to the 2019 Federal Census. *(City of Blackduck Pre-1940 Housing units = 116)*
2. Housing units 1940-1970: is the total number of housing units built between 1940 and 1970. *(City of Blackduck total housing units 1940-1970 is 75)*
3. Total housing units: the total number of all housing units in your city (both vacant and occupied). *(City of Blackduck total housing units is 377)*
4. Household Size: a city’s average household size as reported by the State Demographer and Metropolitan Council. *(City of Blackduck household estimate is 328 for April 1, 2020)*
5. Number of Employees: the average number of annual employees from the quarterly census of employment from the Dept. of Employment & Economic Development. *(City of Blackduck number of employees is 558)*
6. Peak population decline: a city’s population decline *(if any)* from its highest population in a decennial census from 1970 or later. *(City of Blackduck peak population decline is 0.00%)*
7. Sparsity Adjustment: For a city with a population of 10,000 or more, the sparsity adjustment is \$100 per capita for any city with an average population density less than 150 per square mile. The sparsity adjustment for small and medium cities is equal to \$200 per capita for cities with a population density of less than 30 per square mile. *(City of Blackduck sparsity adjustment is 0)*
8. Tax Effort Rate: the net levy for all cities divided by the sum of the city net tax capacity for all cities. The tax effort rate is the same for all city calculations. *(City of Blackduck tax effort rate is 0.426315)*
9. City Revenue Need: City revenue need is defined in three separate calculations based on population.
 - a. Small Cities: The formula for cities with a population less than 2,500 is:
 - i. **410 + (.367 x population over 100)** *The city revenue need for cities with a population less than 2,500 cannot be over \$630 per capita. For cities with a sparsity adjustment, the city revenue need cannot be over \$830 per capita. (City of Blackduck revenue need is \$630)*
10. Unmet Need: is the difference between (1) its city revenue need multiplied by its population, and (2) its city net tax capacity multiplied by the tax effort rate. *(City of Blackduck unmet need is \$460,634)*
11. Formula Aid: *(aid increase)* for a city is equal to the difference between its current unmet need and its certified aid in the previous year, minus special adjustments, multiplied by the aid gap percentage.

The following chart includes the history of LGA received by the City of Blackduck. Blackduck receives LGA in two equal payments on July 20 and December 26. The City of Blackduck is anticipating receiving \$283,737 for the budget year 2022. This equates to an increase of \$5,203.

2017	2018	2019	2020	2021	2022	Over 2021
\$245,269.00	\$253,712.00	\$254,282.00	\$268,858.00	\$278,534.00	\$283,737.00	1.8%

TAX BASE INFORMATION

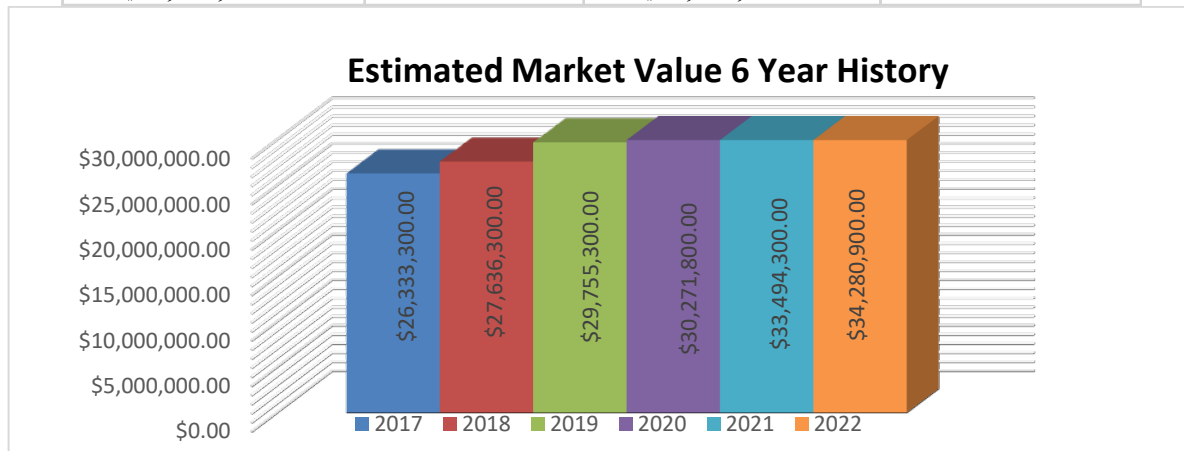
The property tax system is a continuous cycle, but it effectively begins with the estimation of property *market values* by local assessors. Assessors attempt to determine the approximate selling price of each parcel of property based on the current market conditions. Along with the market value determination, a *property class* is ascribed to each parcel of property based on the use of the property. The property classification system defines the *tax capacity* of each parcel as a percentage of each parcel’s market value. The next step in calculating the tax burden for a parcel involves the determination of each local unit of government’s *property tax levy*. The *total tax capacity* is computed by first aggregating the tax capacities of all parcels within the city, then the taxable tax capacity is used to determine the *local tax rates*. The city tax rate is computed by dividing the city levy (*minus the fiscal disparities distribution levy, if applicable*) by the taxable tax capacity. The sum of the tax rates for all taxing authorities that levy against a single property produces the total local tax rate. This total local tax rate is then used to determine the overall tax burden for each parcel of property by multiplying the parcel’s tax capacity by the total local tax rate.

The Estimated Market Value is Beltrami County Assessor’s estimate of what property would be worth on the open market if sold. The most common factor that results in an increase in an individual parcel’s tax is the change in the parcel’s estimated market value. The market value is set on Jan. 2 of the year before taxes are payable. Below is a five-year history of the City of Blackduck EMV (*Estimated Market Value*) & TMV (*Taxable Market Value*). As you can see below “Pay 2022” the City of Blackduck EMV has increased marking a steady tread of increased value.

Estimated Market Value History

Pay 2017 EMV 2016	Percent +/- Over 2015	Pay 2018 EMV 2017	Percent +/- Over 2016
\$26,333,300.00	-1.41%	\$27,636,300.00	4.71%
Pay 2019 EMV 2018	Percent +/- Over 2017	Pay 2020 EMV 2019	Percent +/- Over 2018
\$29,755,300.00	7.12%	\$30,271,800.00	1.71%
Pay 2021 EMV 2020	Percent +/- Over 2019	Pay 2022 EMV 2021	Percent +/- Over 2020
\$33,494,300.00	9.62%	\$34,280,900.00	2.29%

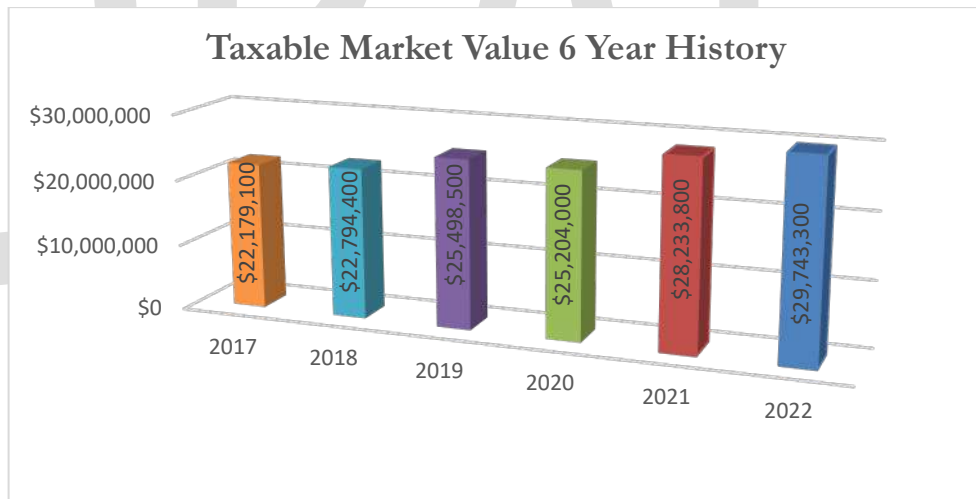
Estimated Market Value 6 Year History



The Taxable Market Value is the Estimated Market Value less any credits (*Veterans Credit, Market Value Exclusion Credit, Ag Credit, etc.*). When taxable market value decreases the tax burden to property owners will increase. Whenever we increase our market value (*build a new home and/or a new business*) the tax burden to property owners decreases. As you can see below “Pay 2022” the City of Blackduck TMV has increased over 2021. A continued strong market value increase may affect the tax burden to property owners.

Taxable Market Value History

Pay	% +/-	Pay	% +/-
2017	Over 2016	2018	Over 2017
\$22,179,100.00	0.7%	\$22,794,400.00	2.7%
Pay	% +/-	Pay	% +/-
2019	Over 2018	2020	Over 2019
\$25,498,500.00	10.6%	\$25,204,000.00	-1.17%
Pay	% +/-	Pay	% +/-
2021	Over 2020	2022	Over 2021
\$28,233,800.00	10.73%	\$29,743,300.00	5.08%



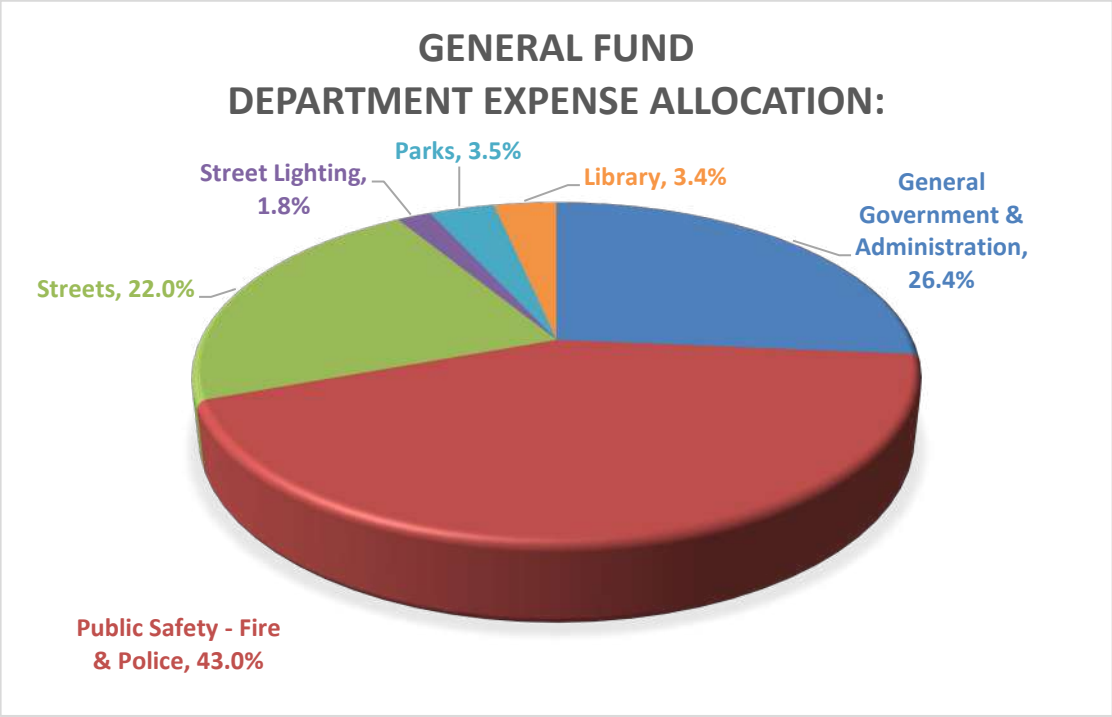
Why do Property taxes vary from year to year? Explaining individual property tax changes from year to year involves a multi-step process and beyond the scope of the City Administrator. Please contact the Beltrami County Assessor for individual evaluations (*Open House held annually in April*).

In general, the following items have the most impact:

1. Property Value drives mathematical calculations
2. Special assessments added to tax bill
3. Tax Levy for City, County or School District changes

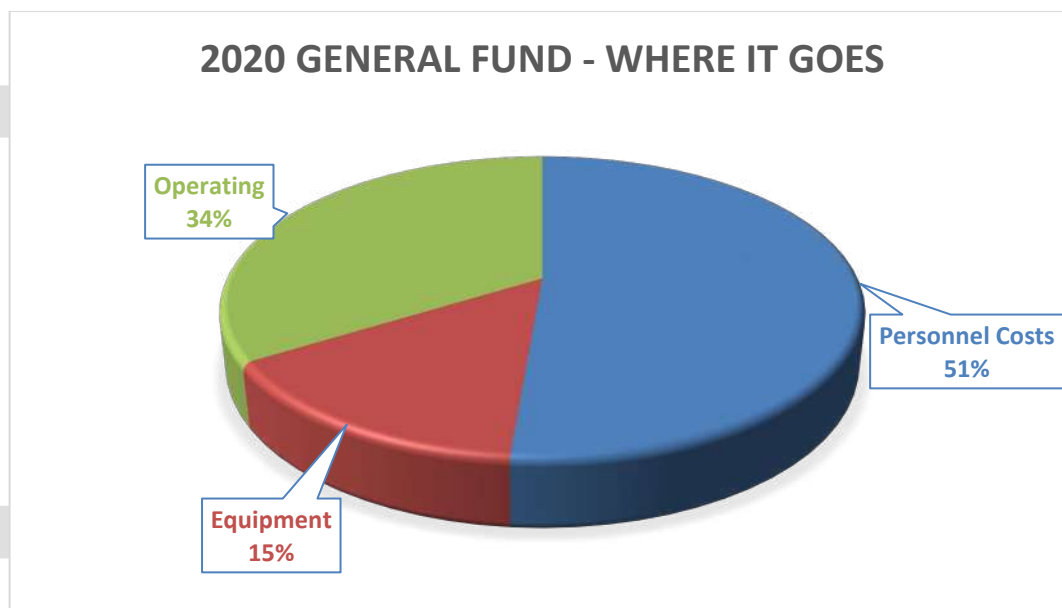
2022 General Fund Expenditures:

Department:	Amount:		
Public Safety - Fire & Police	\$332,494.00		
General Government & Administration	\$203,841.00		
Streets	\$169,761.00		
Parks	\$27,110.00		
Library	\$26,095.00		
Street Lighting	\$14,000.00		
Total:	\$773,301.00		



Where does our 2022 Funding go?

	2022
Personnel Costs	\$396,983.03
Operating	\$261,301.81
Equipment	\$115,016.16
	\$773,301.00



2022 General Fund Budget Expenses - \$59,958 increase:

- ❖ Overall Personnel costs – increase of 9.70% or \$38,516
 - City Council wages increase (*Ordinance Amendment 2021-03 past November 8, 2021*)
 - COLA wage increases to full-time staff
 - No increases to full-time employee healthcare expenses
- ❖ Library funding will improve on the buildings’ lighting in 2022 moving to energy savings LED lighting. (*estimated costs \$3,000*)
- ❖ Wayside Rest Park funding will improve on the park’s restrooms with new fixtures (*estimated costs \$4,000*)
- ❖ City Rental Inspections budgeted for 2022 (*estimated costs \$10,000*).
- ❖ American Rescue Act Funding will support a portion of the 2022 Police Department Budget (*\$15,000*) to rehire to pre-pandemic levels (*Eligible expense US Treasury*).

Blackduck is taking action in 2022 - what to expect:

- ❖ Downtown Redevelopment Project – Main Street – Investments by the City of Blackduck and Blackduck Development Corporation will see improvements to the commercial property downtown on Main Street when three (3) commercial buildings are demolished and returned for future development (Summer 2022). This investment will allow for a clean .21 acres space (*estimated land value - \$12,600*) to house new commercial opportunities.
- ❖ Construction of Public Works/Police Facility - The City Council will consider in January 2022 to move forward with the construction of a new Public Works/Police Facility after bidding closes. If approved, this facility will house the equipment and staff of both departments and be located west of the city on Industrial Drive. Expenses for the construction bond will be funded partially by property taxes and utility revenue. The property taxes will not increase to the property owners for the new debt as current debt sunsets in 2024 that will take up 70% of the funding. Existing property utilized for departments will be sold and returned to the tax roll (*estimated market value of commercial property - \$138,100*).
- ❖ Newly Remodeled and Expanded Blackduck Liquor Store – The addition and remodel to The Pond (Blackduck Liquor Store and Bar) will provide for a larger sales volume for the business providing the City of Blackduck the opportunity to reduce future property taxes to tax payers. Currently, the Blackduck Liquor Store transfers net revenues to the General Fund (\$65,000/annually); the Golf Course Fund (\$10,000/annually); and Lakeview Cemetery (\$2,500/annually) this amount may increase in the coming years.
- ❖ Blackduck Golf Course and Pine Tree Park – The City of Blackduck has made major improvements in the past few years on the recreational amenities it provides to the community. Improving equipment for the Golf Course by investing in new golf carts; constructing a new cart shed; and irrigation system improvements have been just a few. The local campground, Pine Tree Park, continues to add/improve on amenities as the need for camping grows. In 2020, Blackduck Beach was opened to the public and a new restroom facility was added in 2021 all from the support of the community through donations. Pine Tree Park made exterior improvements to the restroom and shower building and finished the interior improvements in 2021 through the support of camping revenue and annual Beltrami County Grant.

So What's Next.....

- ✓ Marketing Campaign for Blackduck – The City of Blackduck will partner with the Blackduck Chamber of Commerce, Blackduck Development Corp. and the Blackduck School District to fund and launch a marketing campaign to promote the community. The marketing campaign will focus on what the area has to offer new people to relocate to the area, and businesses to build and offer services to the community. The campaign will offer a newly improved website(s); social media; and radio advertising.
- ✓ City of Blackduck Sale Tax – In 2022 the voters of the City of Blackduck will have the opportunity to vote on passing a .5% City Sales Tax. The revenue the sales tax will generate will go directly to improving the City Streets, Utility lines, Walking Path, Parks, and much more. Watch for more in the future.



City of Blackduck

2022 General Fund Expenditures

		2020	2021	2022
<u>General Government</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-41000-721	Transfer to Cemetery Fund	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41000-762	Transfer to Other Fund	\$0.00	\$0.00	\$0.00
<u>General Government</u>		<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>
		2020	2021	2022
<u>City Council</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-41110-101	Full-Time Employees Regular	\$6,500.00	\$6,800.00	\$10,900.00
E 101-41110-122	FICA	\$550.00	\$524.00	\$834.00
E 101-41110-207	Computer Supplies	\$500.00	\$500.00	\$500.00
E 101-41110-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41110-331	Travel Expenses	\$700.00	\$700.00	\$700.00
E 101-41110-433	Dues and Subscriptions	\$150.00	\$150.00	\$150.00
<u>City Council</u>		<u>\$10,400.00</u>	<u>\$10,674.00</u>	<u>\$15,084.00</u>
		2020	2021	2022
<u>City Administration – City Hall</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-41400-101	Full-Time Employees Regular	\$73,033.00	\$79,430.00	\$86,123.10
E 101-41400-121	PERA	\$5,477.00	\$5,957.00	\$6,459.23
E 101-41400-122	FICA	\$5,587.00	\$6,076.00	\$6,588.42
E 101-41400-131	Employer Paid Health	\$6,683.00	\$6,688.00	\$6,691.27
E 101-41400-200	Office Supplies (GENERAL	\$1,300.00	\$1,500.00	\$1,500.00
E 101-41400-207	Computer Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-208	Training and Instruction	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-210	Operating Supplies	\$600.00	\$600.00	\$600.00
E 101-41400-301	Auditing and Acct g Services	\$6,000.00	\$6,000.00	\$6,000.00
E 101-41400-304	Legal Fees	\$1,500.00	\$1,800.00	\$3,500.00
E 101-41400-310	Other Professional Services	\$5,070.00	\$5,070.00	\$5,070.00
E 101-41400-321	Telephone	\$2,250.00	\$2,250.00	\$2,250.00
E 101-41400-322	Postage	\$500.00	\$500.00	\$500.00
E 101-41400-327	Internet Access	\$1,000.00	\$1,000.00	\$1,000.00
E 101-41400-331	Travel Expenses	\$2,000.00	\$2,000.00	\$2,000.00
E 101-41400-351	Legal Notices Publishing	\$200.00	\$300.00	\$300.00
E 101-41400-352	General Notices and Pub Info	\$350.00	\$350.00	\$350.00
E 101-41400-353	Ordinance Publication	\$150.00	\$150.00	\$150.00
E 101-41400-355	Election Expense	\$2,500.00	\$2,000.00	\$2,000.00
E 101-41400-366	Workers Compensation	\$500.00	\$500.00	\$500.00
E 101-41400-433	Dues and Subscriptions	\$4,640.00	\$4,640.00	\$4,640.00
E 101-41400-438	Bank Service Charges	\$1,500.00	\$1,500.00	\$500.00
E 101-41400-570	Office Equip and Furnishings	\$500.00	\$500.00	\$500.00
E 101-41400-603	Short-Term Debt Principal	\$2,100.00	\$2,000.00	\$2,000.00
E 101-41400-786	State Fire Aid	\$19,000.00	\$19,500.00	\$19,500.00
<u>City Administration - City Hall</u>		<u>\$144,440.00</u>	<u>\$152,311.00</u>	<u>\$160,722.02</u>

		2020	2021	2022
<u>General Government Buildings</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-41940-206	Electricity	\$8,000.00	\$8,000.00	\$8,000.00
E 101-41940-210	Operating Supplies	\$500.00	\$500.00	\$500.00
E 101-41940-223	Building Repair Supplies	\$400.00	\$400.00	\$400.00
E 101-41940-361	General Liability Ins	\$81.00	\$83.00	\$85.00
E 101-41940-362	Property Ins	\$567.00	\$584.00	\$600.00
E 101-41940-380	Utility Services	\$450.00	\$450.00	\$450.00
E 101-41940-401	Repairs/Maint Buildings	\$5,000.00	\$5,000.00	\$5,000.00
<u>General Government Buildings</u>		<u>\$14,998.00</u>	<u>\$15,017.00</u>	<u>\$15,035.00</u>

		2020	2021	2022
<u>Police Department</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-42110-101	Full-Time Employees Regular	\$106,712.00	\$115,115.00	\$121,917.25
E 101-42110-102	Full-Time Employees	\$1,155.00	\$1,260.00	\$1,200.00
E 101-42110-103	Part-Time Employees	\$5,300.00	\$5,203.00	\$5,000.00
E 101-42110-121	PERA	\$19,995.00	\$21,519.00	\$24,579.37
E 101-42110-122	FICA	\$1,638.00	\$1,763.00	\$2,013.56
E 101-42110-131	Employer Paid Health	\$23,191.00	\$23,212.00	\$23,225.64
E 101-42110-205	Heating Fuel	\$1,000.00	\$1,000.00	\$1,200.00
E 101-42110-206	Electricity	\$2,500.00	\$2,500.00	\$2,500.00
E 101-42110-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42110-209	Other Office Supplies	\$500.00	\$500.00	\$500.00
E 101-42110-210	Operating Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-212	Motor Fuels	\$8,000.00	\$6,000.00	\$6,000.00
E 101-42110-222	Tires	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42110-230	Equipment	\$3,200.00	\$2,200.00	\$2,200.00
E 101-42110-233	Uniforms	\$1,500.00	\$1,500.00	\$1,500.00
E 101-42110-310	Other Professional Services	\$0.00	\$0.00	\$1,100.00
E 101-42110-321	Telephone	\$1,500.00	\$1,500.00	\$996.00
E 101-42110-322	Postage	\$50.00	\$50.00	\$50.00
E 101-42110-331	Travel Expenses	\$500.00	\$500.00	\$500.00
E 101-42110-361	General Liability Ins	\$5,664.00	\$5,834.00	\$6,924.00
E 101-42110-362	Property Ins	\$1,411.00	\$1,453.00	\$1,408.00
E 101-42110-363	Automotive Ins	\$1,250.00	\$1,288.00	\$2,225.00
E 101-42110-366	Workers Compensation	\$4,320.00	\$4,450.00	\$6,500.00
E 101-42110-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$155.00
E 101-42110-401	Repairs/Maint Buildings	\$1,000.00	\$1,000.00	\$1,100.00
E 101-42110-404	Repairs/Maint	\$5,000.00	\$2,500.00	\$2,500.00
E 101-42110-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42110-425	Depreciation	\$10,000.00	\$10,000.00	\$10,000.00
E 101-42110-433	Dues and Subscriptions	\$800.00	\$800.00	\$800.00
E 101-42110-436	Towing Charges	\$500.00	\$500.00	\$500.00
<u>Police Department</u>		<u>\$211,686.00</u>	<u>\$216,647.00</u>	<u>\$231,093.82</u>

<u>Fire Department</u>	<u>Expense Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-42200-103	Part-Time Employees	\$13,500.00	\$13,500.00	\$16,000.00
E 101-42200-122	FICA	\$1,100.00	\$1,100.00	\$1,750.00
E 101-42200-124	Fire Pension Contributions	\$0.00	\$0.00	\$0.00
E 101-42200-205	Heating Fuel	\$2,500.00	\$2,500.00	\$2,500.00
E 101-42200-206	Electricity	\$5,000.00	\$5,000.00	\$4,000.00
E 101-42200-208	Training and Instruction	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-210	Operating Supplies	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-212	Motor Fuels	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-233	Uniforms	\$5,000.00	\$5,000.00	\$5,000.00
E 101-42200-240	Small Tools and Minor Equip	\$2,000.00	\$2,000.00	\$2,000.00
E 101-42200-305	Medical Fees	\$1,200.00	\$1,200.00	\$500.00
E 101-42200-321	Telephone	\$800.00	\$800.00	\$800.00
E 101-42200-322	Postage	\$100.00	\$100.00	\$100.00
E 101-42200-323	Radio/Communications	\$3,500.00	\$3,500.00	\$4,500.00
E 101-42200-331	Travel Expenses	\$250.00	\$250.00	\$250.00
E 101-42200-361	General Liability Ins	\$250.00	\$255.00	\$250.00
E 101-42200-362	Property Ins	\$950.00	\$978.00	\$1,000.00
E 101-42200-363	Automotive Ins	\$1,300.00	\$1,337.00	\$1,400.00
E 101-42200-366	Workers Compensation	\$6,000.00	\$6,180.00	\$6,200.00
E 101-42200-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$300.00
E 101-42200-401	Repairs/Maint Buildings	\$3,750.00	\$3,750.00	\$3,750.00
E 101-42200-404	Repairs/Maint	\$12,450.00	\$12,250.00	\$9,400.00
E 101-42200-420	Tower Lease	\$500.00	\$500.00	\$500.00
E 101-42200-433	Dues and Subscriptions	\$200.00	\$200.00	\$200.00
E 101-42200-500	Capital Outlay	\$0.00	\$5,000.00	\$5,000.00
E 101-42200-580	Other Equipment	\$1,000.00	\$1,000.00	\$1,000.00
E 101-42200-708	Transfer to Fire Dept. Reserve	\$30,000.00	\$30,000.00	\$30,000.00
<u>Fire Department</u>		<u>\$96,400.00</u>	<u>\$101,400.00</u>	<u>\$101,400.00</u>

<u>Rental Inspections</u>	<u>Expense Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-41910-300	Professional Svcs	\$10,000.00	\$0.00	\$11,000.00
<u>Rental Inspections</u>		<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$11,000.00</u>

<u>Street Lighting</u>	<u>Description of Expense</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-43160-206	Electricity	\$11,000.00	\$8,000.00	\$9,500.00
E 101-43160-210	Operating Supplies	\$3,500.00	\$3,500.00	\$3,500.00
E 101-43160-220	Repair/Maint Supply	\$1,000.00	\$1,000.00	\$1,000.00
<u>Street Lighting</u>		<u>\$15,500.00</u>	<u>\$12,500.00</u>	<u>\$14,000.00</u>

<u>Hwys, Streets, & Roads</u>	<u>Expense Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
E 101-43100-101	Full-Time Employees Regular	\$48,699.00	\$51,765.00	\$54,133.04
E 101-43100-102	Full-Time Employees	\$1,000.00	\$1,000.00	\$1,000.00
E 101-43100-103	Part-Time Employees	\$1,008.00	\$1,700.00	\$1,814.40
E 101-43100-121	PERA	\$3,728.00	\$3,958.00	\$4,191.74
E 101-43100-122	FICA	\$3,802.00	\$4,090.00	\$4,279.98
E 101-43100-131	Employer Paid Health	\$9,509.00	\$9,665.00	\$9,670.29
E 101-43100-200	Office Supplies (GENERAL)	\$400.00	\$400.00	\$400.00
E 101-43100-205	Heating Fuel	\$2,000.00	\$2,000.00	\$2,000.00
E 101-43100-206	Electricity	\$5,300.00	\$4,300.00	\$4,300.00
E 101-43100-210	Operating Supplies	\$1,600.00	\$1,600.00	\$1,600.00
E 101-43100-212	Motor Fuels	\$8,750.00	\$8,750.00	\$8,750.00
E 101-43100-213	Lubricants and Additives	\$1,050.00	\$1,050.00	\$1,500.00
E 101-43100-220	Repair/Maint Supply	\$2,100.00	\$2,100.00	\$2,100.00
E 101-43100-221	Equipment Parts	\$750.00	\$750.00	\$1,000.00
E 101-43100-222	Tires	\$1,300.00	\$1,000.00	\$2,600.00
E 101-43100-224	Street Maint Materials	\$40,000.00	\$20,000.00	\$20,000.00
E 101-43100-233	Uniforms	\$1,200.00	\$1,200.00	\$1,200.00
E 101-43100-235	Personal Protective	\$0.00	\$1,600.00	\$1,600.00
E 101-43100-240	Small Tools and Minor Equip	\$1,600.00	\$525.00	\$1,050.00
E 101-43100-303	Engineering Fees	\$525.00	\$0.00	\$0.00
E 101-43100-310	Other Professional Services	\$0.00	\$2,000.00	\$2,000.00
E 101-43100-321	Telephone	\$2,000.00	\$100.00	\$600.00
E 101-43100-322	Postage	\$100.00	\$0.00	\$0.00
E 101-43100-361	General Liability Ins	\$245.00	\$252.00	\$292.00
E 101-43100-362	Property Ins	\$896.00	\$923.00	\$1,850.00
E 101-43100-363	Automotive Ins	\$1,050.00	\$1,081.00	\$2,225.00
E 101-43100-366	Workers Compensation	\$3,410.00	\$3,512.00	\$4,051.00
E 101-43100-384	Refuse/Garbage Disposal	\$0.00	\$0.00	\$388.00
E 101-43100-401	Repairs/Maint Buildings	\$1,000.00	\$1,000.00	\$1,000.00
E 101-43100-404	Repairs/Maint	\$5,700.00	\$5,700.00	\$5,700.00
E 101-43100-501	Assessment	\$1,500.00	\$1,500.00	\$0.00
E 101-43100-550	Motor Vehicles	\$8,500.00	\$10,000.00	\$14,237.58
E 101-43100-580	Other Equipment	\$0.00	\$14,229.00	\$14,228.58
<u>Hwys, Streets, & Roads</u>		<u>\$158,722.00</u>	<u>\$157,750.00</u>	<u>\$169,761.61</u>

		2020	2021	2022
<u>Wayside Rest Park</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-45200-101	Full-Time Employees Regular	\$3,380.00	\$3,519.00	\$3,643.24
E 101-45200-102	Full-Time Employees	\$300.00	\$300.00	\$350.00
E 101-45200-103	Part-Time Employees	\$1,680.00	\$2,832.00	\$2,928.00
E 101-45200-121	PERA	\$380.00	\$390.00	\$492.84
E 101-45200-122	FICA	\$387.00	\$486.00	\$502.70
E 101-45200-131	Employer Paid Health	\$691.00	\$695.00	\$694.96
E 101-45200-206	Electricity	\$4,000.00	\$2,000.00	\$2,000.00
E 101-45200-210	Operating Supplies	\$900.00	\$900.00	\$900.00
E 101-45200-212	Motor Fuels	\$1,550.00	\$1,550.00	\$1,550.00
E 101-45200-225	Landscaping Materials	\$1,000.00	\$1,000.00	\$2,000.00
E 101-45200-305	Medical Fees	\$50.00	\$50.00	\$50.00
E 101-45200-361	General Liability Ins	\$810.00	\$834.00	\$972.00
E 101-45200-362	Property Ins	\$2,285.00	\$2,354.00	\$3,014.00
E 101-45200-366	Workers Compensation	\$430.00	\$443.00	\$1,352.00
E 101-45200-401	Repairs/Maint Buildings	\$1,500.00	\$1,500.00	\$4,000.00
E 101-45200-430	Miscellaneous	\$300.00	\$300.00	\$300.00
E 101-45200-501	Assessment	\$2,350.00	\$2,350.00	\$2,360.00

Wayside Rest Park \$21,993.00 \$21,503.00 \$27,109.74

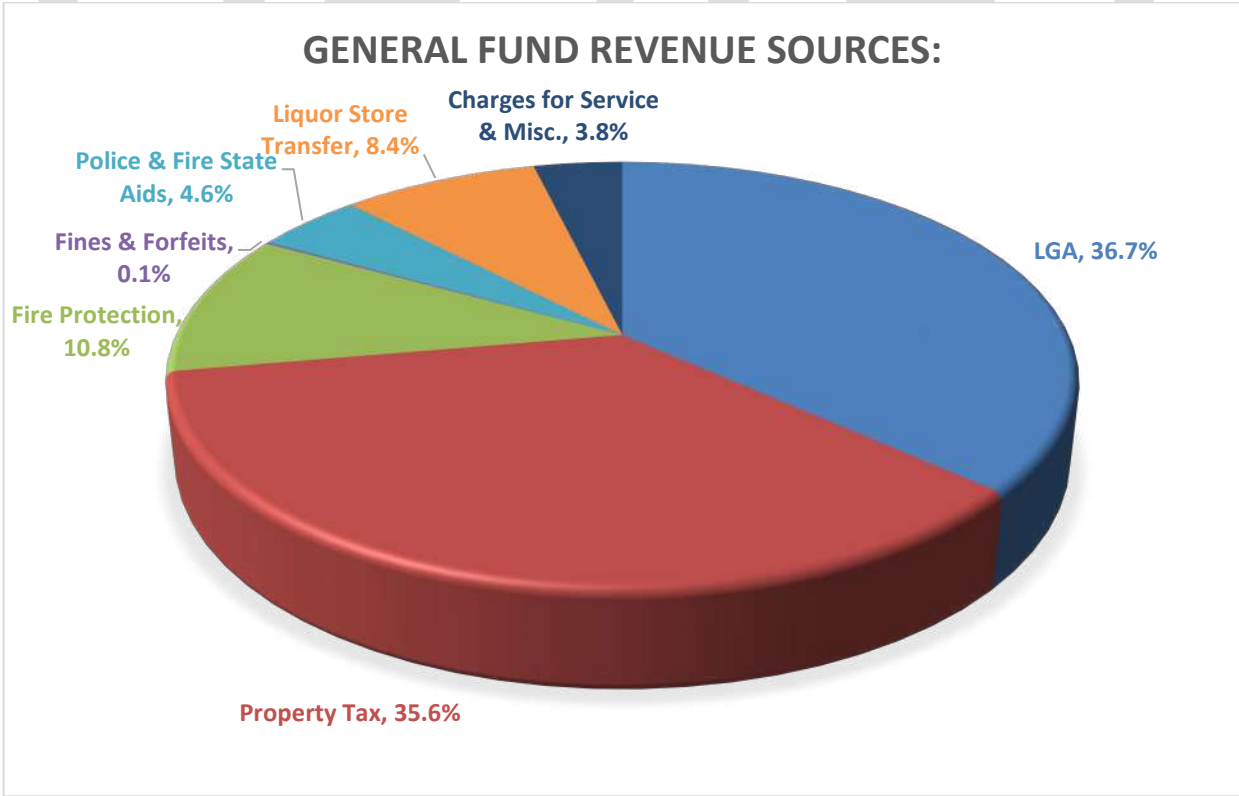
		2020	2021	2022
<u>Library</u>	<u>Expense Description</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
E 101-45500-206	Electricity	\$3,500.00	\$3,500.00	\$3,500.00
E 101-45500-210	Operating Supplies	\$310.00	\$310.00	\$400.00
E 101-45500-331	Travel Expenses	\$210.00	\$210.00	\$210.00
E 101-45500-361	General Liability Ins	\$81.00	\$83.00	\$85.00
E 101-45500-362	Property Ins	\$776.00	\$799.00	\$800.00
E 101-45500-380	Utility Services	\$750.00	\$750.00	\$750.00
E 101-45500-401	Repairs/Maint Buildings	\$1,800.00	\$1,931.00	\$4,000.00
E 101-45500-426	Automation Repair & Replace.	\$289.00	\$350.00	\$350.00
E 101-45500-433	Dues and Subscriptions	\$16,494.00	\$15,608.00	\$16,000.00

Library \$25,210.00 \$23,541.00 \$26,095.00

\$711,349.00 \$713,343.00 \$773,301.19

2022 General Fund Revenue Sources:

Fund:	Amount:
LGA	\$283,737.00
Property Tax	\$275,009.00
Fire Protection Contribution	\$83,655.00
Liquor Store Transfer	\$65,000.00
Police & Fire State Aids	\$35,500.00
Charges for Service & Misc.	\$29,300.00
Fines & Forfeits	\$1,100.00
Total:	\$773,301.00





CITY OF BLACKDUCK
Revenue Budget for 2022 General Fund

GENERAL FUND	Account Descr	2020 Budget	2021 Budget	2022 Budget
R 101-31000	General Property Taxes	\$224,964.00	\$230,148.00	\$256,009.00
R 101-31030	Mobile Home Tax	\$800.00	\$800.00	\$800.00
R 101-31900	Penalties and Interest Del.Tax	\$1,000.00	\$1,500.00	\$1,500.00
R 101-32000	Licenses and Permits	\$10,000.00	\$3,500.00	\$14,500.00
R 101-32240	Animal Licenses	\$250.00	\$250.00	\$250.00
R 101-33100	Federal Grants and Aids	\$0.00	\$0.00	\$19,000.00
R 101-33401	Local Government Aid	\$269,305.00	\$278,534.00	\$283,737.00
R 101-33416	Police Training Reimbursement	\$1,500.00	\$1,500.00	\$1,500.00
R 101-33423	State Police Aid	\$14,000.00	\$15,000.00	\$15,000.00
R 101-33424	State Fire Aid	\$19,000.00	\$19,000.00	\$19,000.00
R 101-34000	Charges for Services	\$8,000.00	\$8,000.00	\$8,000.00
R 101-34202	Fire Protection Svcs	\$78,627.00	\$83,761.00	\$83,655.00
R 101-35000	Fines and Forfeits	\$3,000.00	\$1,500.00	\$1,000.00
R 101-35102	Parking Fines	\$100.00	\$100.00	\$100.00
R 101-36200	Miscellaneous Revenues	\$3,000.00	\$2,000.00	\$2,000.00
R 101-36210	Interest Earnings	\$3,000.00	\$2,500.00	\$2,000.00
R 101-36240	Reimbursements	\$250.00	\$250.00	\$250.00
R 101-39269	Transfer from Liquor Fund	\$75,000.00	\$65,000.00	\$65,000.00
GENERAL FUND		\$711,796.00	\$713,343.00	\$773,301.00

Blackduck Televising Report

Televising Completed by VEIT on October 14, 2021

Updated: 11/5/2021.

Reference Map



Televising Report for Taping Completed in October 2021 for City of Blackduck

ID	Line Viewed	Description	Direction	Survey Length	Pipe Size	Pipe Type
AAA	1st St NW	From Margaret Ave & 1st St NW to Summit Ave & 1st St NW	Downstream [South]	212'	8"	VCP
AAB	1st St NW	From Summit Ave & 1st St NW to Margaret Ave & 1st St NW	Upstream [North]	140'	8"	VCP
AAC	Morris Ave NW	From 1st St NW & Morris Ave to Main St & Morris Ave	Downstream [East]	91'	6"	VCP
AAD	Morris Ave NW	From 1st St NW & Morris Ave Alley to 1st St & Morris Ave	Upstream [West]	112'	6"	VCP
AAE	Morris Ave NE	From Morris Ave & Alley to Morris Ave Alley & Main St	Downstream [West]	34'	6"	VCP
AAF	Morris Ave NE	From Main St & Morris Ave to Morris Ave & Alley	Upstream [East]	58'	6"	VCP
AAG	Morris Ave NW	From 1st St NW & Morris Ave to Main St & Morris Ave	Downstream [East]	382'	6"	VCP
AAH	2nd St NE	From 2nd St NW South of Northern to 2nd St NW & Margaret	Downstream [South]	41'	6"	VCP
AAI	2nd St NE	From 2nd St NE & Margaret to 2nd St NE & South of Northern	Upstream [North]	29'	6"	VCP
AAJ	2nd St NE	From 2nd St NE & Margaret to 2nd St NE & South of Margaret	Downstream [South]	146'	8"	VCP
AAK	2nd St NE	From 2nd St NE & North of Summit to 2nd St NE & South of Margaret	Downstream [South]	83'	8"	VCP
AAL	Carlson	From 2nd St NW & West of Carlson to 2nd St NW & Carson	Downstream [East]	2'	8"	VCP

AAA; 1st Street NW South from Margaret Ave W toward Summit Ave W [South direction, Downstream]

- ❖ Evidence of infiltration and pipe joint misalignment
- ❖ Some joints shot gasket not in place or even missing
- ❖ Seems pipe itself is not cracked but signs of spalling in many locations
- ❖ This line has effluent depth of an inch or so with evidence that effluent often sits at this depth for considerable length of time
- ❖ Evidence of horizontal misalignment [1:46]; effluent no longer pooling
- ❖ Pipe misalignment at 100.2' [3:32]
- ❖ Joint crack 101.4' [3:51]
- ❖ Vertical misalignment 102.9' [4:15]
- ❖ Many joints look questionable for infiltration and leaking
- ❖ Roots, deposition and pooling 179' [7:50] to end of run
- ❖ Roots especially bad a 210.1' [9:08]
- ❖ Televising could not progress beyond 212'

AAB; 1st Street NW from Summit Ave W toward Margaret Ave W [North Direction, Upstream]

- ❖ First video is of PVC pipe that appear in good condition; notable misalignment of joint between PVC & VCP at 52' [1:25]
- ❖ Cracking along sides of first VCP section
- ❖ Second video starts at 55' north of manhole
- ❖ Visible cracking at pipe ceiling 68.6' [0:30]; pooling too
- ❖ Visible cracking of sidewall 94.0' [1:15]; spalling too
- ❖ Some misalignment of pipe between 100' and beyond; a little pooling at the downstream end of each pipe section
- ❖ Roots starting to show at joints beginning 118' and get progressively worse; bad at 139.5' [2:44]; can see the nearly full obstruction of pipe by roots ahead

AAC; Morris Ave W from 1st Street NW toward Main Street [East Direction, Downstream]

- ❖ Evidence of infiltration at pipe joint [0:14]
- ❖ Joints just look open; pipe segments are less than 3' long and offer many opportunities for infiltration
- ❖ Poor joint 82.8' [2:42]; most joint beyond seem to be leaking
- ❖ Lateral at 90.6' has damage all around it; bad enough that camera had issues going beyond it; section seems to have some horizontal misalignment too

AAD; Morris Ave W from Alley toward 1st Street [?] [West Direction, Upstream]

- ❖ Pooling evident at manhole
- ❖ Joints show damage, scaling and infiltration
- ❖ Profile misalignment 47.6' [1:23]
- ❖ Pooling (half full) 55.3' [1:48]
- ❖ Flowing at 65.9' [2:07]; some scaling—maybe a crack in sidewall
- ❖ Pooling 83' [2:39]; infiltration evident in most joints
- ❖ Flowing at 96.5' [3:14]
- ❖ Pipe section at 97.2' misaligned and scaling
- ❖ Pipe misalignment at 103'
- ❖ Video ends at protruding service pipe [4:12]; same obstruction that ended AAC video

AAE; Morris Ave NE from Alley toward Main Street [West Direction, Downstream]

- ❖ First joint looks tough 7' [0:01]; minor pooling too
- ❖ Evidence of infiltration at joints beginning [0:17]
- ❖ Pooling worsens at camera progresses toward Main Street; though flowing at 20'
- ❖ Pipe appears damaged at lateral 32'6" [1:04]; pipe about a third full (pooling)
- ❖ Cannot move beyond 33.7'

AAF; Morris Ave NE from Main Street toward Alley [East Direction, Upstream]

- ❖ PVC pipe [8"] for the first 50' [1:28]; connection [reducer] looks good
- ❖ Joints beyond show infiltration evidence
- ❖ Misalignment causing obstruction and pooling 56.2' [2:08]
- ❖ Video ends at 58' due to mineralization

AAG; Morris Ave NW from 1st Street NW toward Main Street [East Direction, Downstream]

- ❖ First 30' looks good then joint is misaligned [0:59]; some pooling beyond
- ❖ Pooling ends 56' [1:50]
- ❖ Pooling returns 62' [2:00]; about a third full; gets deeper [about half] at 95' [3:00]
- ❖ Pooling ends around 111' [4:20]
- ❖ Profile undulates as video continues; mineralization throughout all sides of pipe
- ❖ Some joints show infiltration—most do not
- ❖ Water flowing from top of pipe joint 255.9' [11:03]; note that it is raining the day of the video work; lots of scaling at the joint and capped lateral near here
- ❖ Pipe turns to PVC 332.7' [15:20]
- ❖ Returns to VCP at 336.5' [16:23]
- ❖ Pooling begins 338' [16:30]; worsens toward Main St
- ❖ Some deposits begin at 353.5' [17:15]
- ❖ Camera submerged beginning 363' [17:30]
- ❖ Camera reemerges at 371' [17:50]
- ❖ Water dripping from ceiling at 382.5'

AAH; 2nd Street NE from MH south of Northern Ave toward Margaret Ave E [South Direction, Downstream]

- ❖ Some joint misalignment beyond manhole
- ❖ Some infiltration noted
- ❖ Protruding lateral ends video beyond 39'

AAI; 2nd Street NE from Margaret Ave toward Northern Ave [North Direction, Upstream]

- ❖ Pipe looks sound throughout but sections show misalignment
- ❖ Misalignment at 29' ends video session

AAJ; 2nd Street NE from Margaret Ave toward MH Connection South of Margaret [South Direction, Downstream]

- ❖ Blurry video but looks to be PVC all the way—no issues noted

AAK; 2nd Street NE from North of Summit Ave E toward Summit Ave E [South Direction, Downstream]

- ❖ Appears to be PVC pipe; no issues until 76.2' [2:32] where a large deposit is encountered.
- ❖ Appears the joint at 78' is disconnected
- ❖ [?]

AAL; Carlson Ave W [?] from 2nd Street NW toward Main Street [East Direction, Downstream]

- ❖ Seems pipe is disconnected at manhole [?]



PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	1	DATE	10/14/2021 08:47
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	MARGARET AVE - 1 ST NW	START LOCATION	MARGARET AVE - 1 ST NW
DEPTH	10'	MAN HOLE CONDITION	FAIR
END MANHOLE	SUMMIT AVE - 1 ST NW	END LOCATION	SUMMIT AVE - 1 ST NW
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	8"
PIPE TYPE	VCP	LENGTH	212

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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AAA

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 8:47:00 AM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 212

RUN NUMBER: 1

PIPE SIZE: 8"

START MANHOLE: MARGARET AVE - 1 ST NW

START LOCATION: MARGARET AVE - 1 ST NW

END MANHOLE: SUMMIT AVE - 1 ST NW

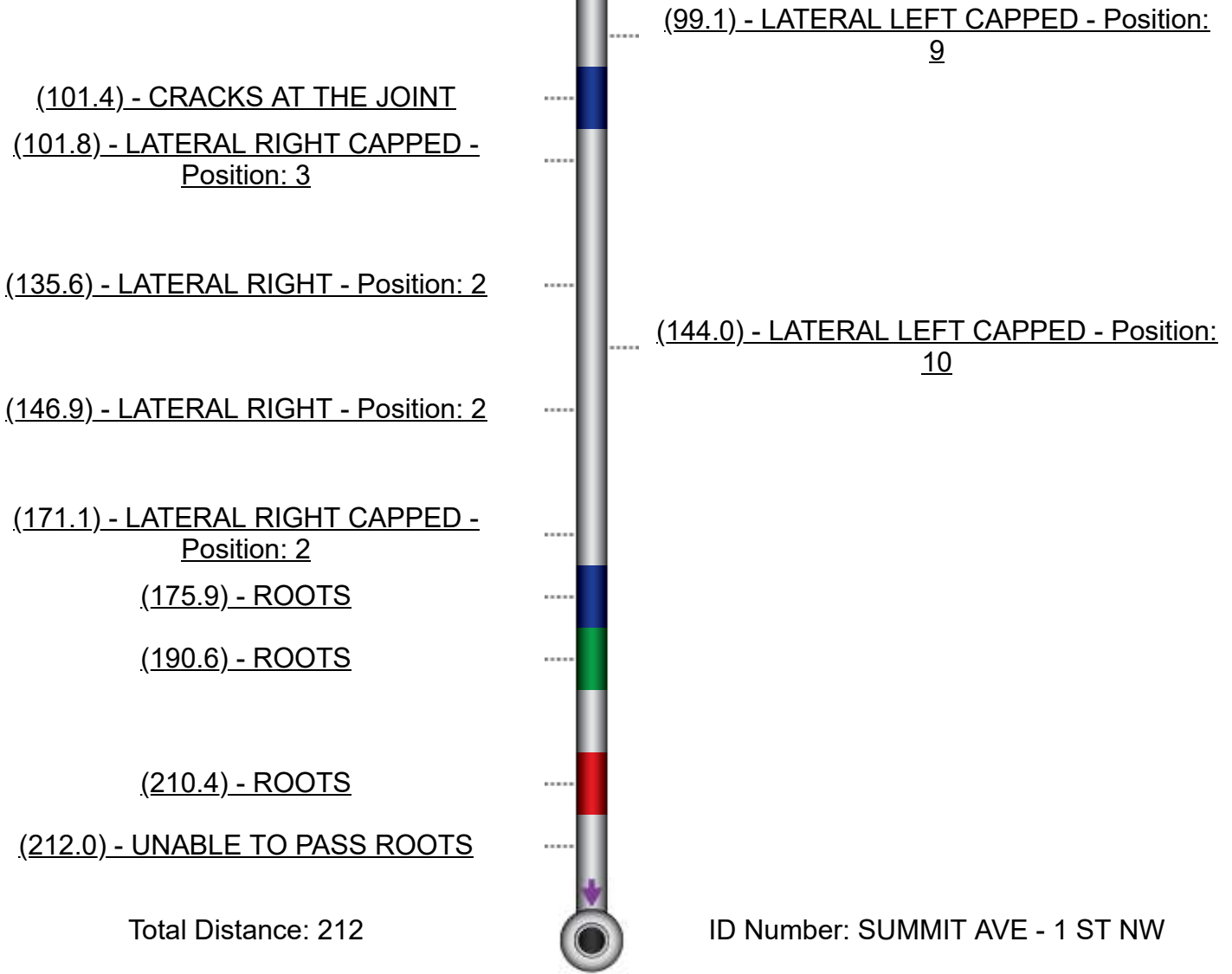
END LOCATION: SUMMIT AVE - 1 ST NW

PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAA

ID Number: MARGARET AVE - 1 ST NW






PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 8:47:00 AM
CAMERA DIRECTION: DOWN STREAM
LENGTH : 212
RUN NUMBER: 1
PIPE SIZE: 8"






START MANHOLE: MARGARET AVE - 1 ST NW
START LOCATION: MARGARET AVE - 1 ST NW
END MANHOLE: SUMMIT AVE - 1 ST NW
END LOCATION: SUMMIT AVE - 1 ST NW
PIPE TYPE: VCP



Distance	Fault Observation	Time	Picture
99.1	LATERAL LEFT CAPPED Position: 9 Severity: None	03:22	
101.4	CRACKS AT THE JOINT Severity: Light	03:45	
101.8	LATERAL RIGHT CAPPED Position: 3 Severity: None	04:02	

Distance	Fault Observation	Time	Picture
135.6	LATERAL RIGHT Position: 2 Severity: None	05:22	 <p>MH MARGARET TO MH SUMMIT A 10/14/2021 BLACKDUCK MN 09:00</p> <p>LATERAL RIGHT 135.6 FT</p>
144.0	LATERAL LEFT CAPPED Position: 10 Severity: None	05:53	 <p>MH MARGARET TO MH SUMMIT A 10/14/2021 BLACKDUCK MN 09:00</p> <p>LATERAL LEFT CAPPED 144 FT</p>
146.9	LATERAL RIGHT Position: 2 Severity: None	06:12	 <p>MH MARGARET TO MH SUMMIT A 10/14/2021 BLACKDUCK MN 09:01</p> <p>LATERAL RIGHT 146.9 FT</p>

AAA

Distance	Fault Observation	Time	Picture
171.1	LATERAL RIGHT CAPPED Position: 2 Severity: None	07:11	 <p>MH MARGARET TO MH SUMMIT A 10/14/2021 BLACKDUCK MN 09:02</p> <p>LATERAL RIGHT CAPPED 171.1 FT</p>
175.9	ROOTS Severity: Light	07:34	 <p>MH MARGARET TO MH SUMMIT A 10/14/2021 BLACKDUCK MN 09:02</p> <p>ROOTS 175.9 FT</p>
190.6	ROOTS Severity: Moderate	08:17	 <p>MH MARGARET TO MH SUMMIT A 10/14/2021 BLACKDUCK MN 09:03</p> <p>ROOTS 190.6 FT</p>

AAA

Distance	Fault Observation	Time	Picture
210.4	<p style="text-align: center;">ROOTS Severity: Heavy</p>	09:20	
212.0	<p style="text-align: center;">UNABLE TO PASS ROOTS Severity: None</p>	10:00	

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AAA

PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	2	DATE	10/14/2021 09:26
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	SUMMIT AVE - 1 ST NW	START LOCATION	SUMMIT AVE - 1 ST NW
DEPTH	4'	MAN HOLE CONDITION	FAIR
END MANHOLE	MARGARET AVE - 1 ST NW	END LOCATION	MARGARET AVE - 1 ST NW
CAMERA DIRECTION	UP STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	8"
PIPE TYPE	VCP	LENGTH	139.6

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 9:26:00 AM

CAMERA DIRECTION: UP STREAM

LENGTH : 139.6

RUN NUMBER: 2

PIPE SIZE: 8"

START MANHOLE: SUMMIT AVE - 1 ST NW

START LOCATION: SUMMIT AVE - 1 ST NW

END MANHOLE: MARGARET AVE - 1 ST NW

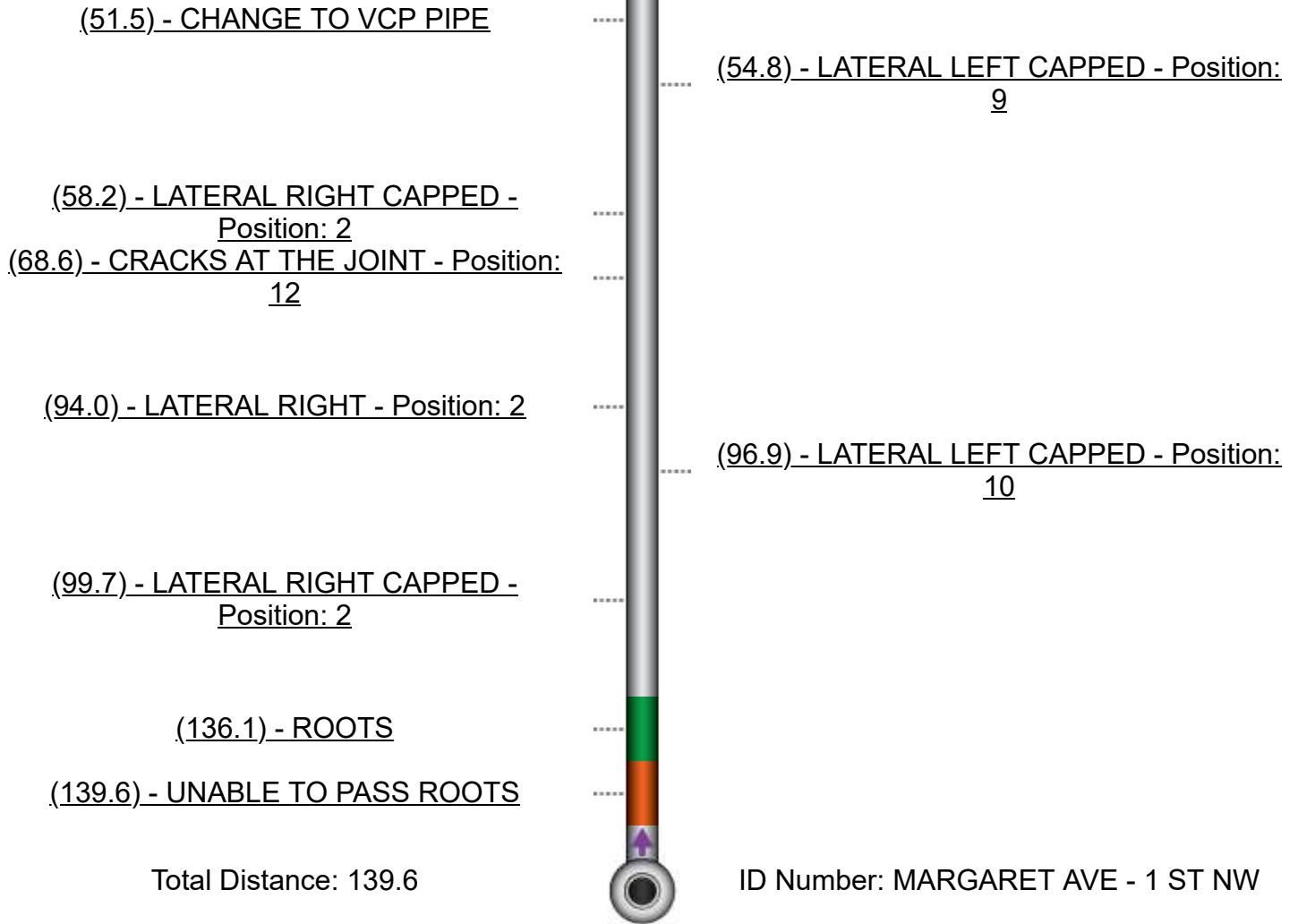
END LOCATION: MARGARET AVE - 1 ST NW

PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAB




ID Number: SUMMIT AVE - 1 ST NW






PROJECT NAME: BLACKDUCK MN




DATE: 10/14/2021 9:26:00 AM
CAMERA DIRECTION: UP STREAM
LENGTH : 139.6
RUN NUMBER: 2
PIPE SIZE: 8"

START MANHOLE: SUMMIT AVE - 1 ST NW
START LOCATION: SUMMIT AVE - 1 ST NW
END MANHOLE: MARGARET AVE - 1 ST NW
END LOCATION: MARGARET AVE - 1 ST NW
PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
51.5	CHANGE TO VCP PIPE Severity: None	01:26	
54.8	LATERAL LEFT CAPPED Position: 9 Severity: None	01:38	
58.2	LATERAL RIGHT CAPPED Position: 2 Severity: None	13	

Distance	Fault Observation	Time	Picture
68.6	CRACKS AT THE JOINT Position: 12 Severity: None	33	
94.0	LATERAL RIGHT Position: 2 Severity: None	01:08	
96.9	LATERAL LEFT CAPPED Position: 10 Severity: None	01:22	

AAB

Distance	Fault Observation	Time	Picture
99.7	LATERAL RIGHT CAPPED Position: 2 Severity: None	01:36	
136.1	ROOTS Severity: Moderate	02:23	
139.6	UNABLE TO PASS ROOTS Severity: Average	03:21	

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AAB

PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	3	DATE	10/14/2021 11:09
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	1 ST NW - MORRIS AVE	START LOCATION	1 ST NW - MORRIS AVE
DEPTH	10'	MAN HOLE CONDITION	FAIR
END MANHOLE	MAIN ST - MORRIS AVE	END LOCATION	MAIN ST - MORRIS AVE
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	90.9

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:09:00 AM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 90.9

RUN NUMBER: 3

PIPE SIZE: 6"

START MANHOLE: 1 ST NW - MORRIS AVE

START LOCATION: 1 ST NW - MORRIS AVE

END MANHOLE: MAIN ST - MORRIS AVE

END LOCATION: MAIN ST - MORRIS AVE

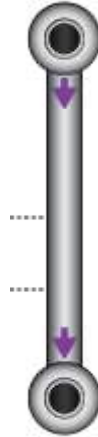
PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAC

(90.6) - LATERAL RIGHT - Position: 2
(90.9) - UNABLE TO PASS PROTRUDING TAP

Total Distance: 90.9



ID Number: 1 ST NW - MORRIS AVE

ID Number: MAIN ST - MORRIS AVE

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:09:00 AM
CAMERA DIRECTION: DOWN STREAM
LENGTH : 90.9
RUN NUMBER: 3
PIPE SIZE: 6"

START MANHOLE: 1 ST NW - MORRIS AVE
START LOCATION: 1 ST NW - MORRIS AVE
END MANHOLE: MAIN ST - MORRIS AVE
END LOCATION: MAIN ST - MORRIS AVE
PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
90.6	LATERAL RIGHT Position: 2 Severity: None	03:02	
90.9	UNABLE TO PASS PROTRUDING TAP Severity: None	05:28	

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AAC



PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	4	DATE	10/14/2021 11:25
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	1 ST NW - MORRIS AVE ALLEY	START LOCATION	1 ST NW - MORRIS AVE ALLEY
DEPTH	10'	MAN HOLE CONDITION	FAIR
END MANHOLE	1 ST - MORRIS AVE	END LOCATION	1 ST - MORRIS AVE
CAMERA DIRECTION	UP STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	111.8

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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AAD

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:25:00 AM

CAMERA DIRECTION: UP STREAM

LENGTH : 111.8

RUN NUMBER: 4

PIPE SIZE: 6"

START MANHOLE: 1 ST NW - MORRIS AVE ALLEY

START LOCATION: 1 ST NW - MORRIS AVE ALLEY

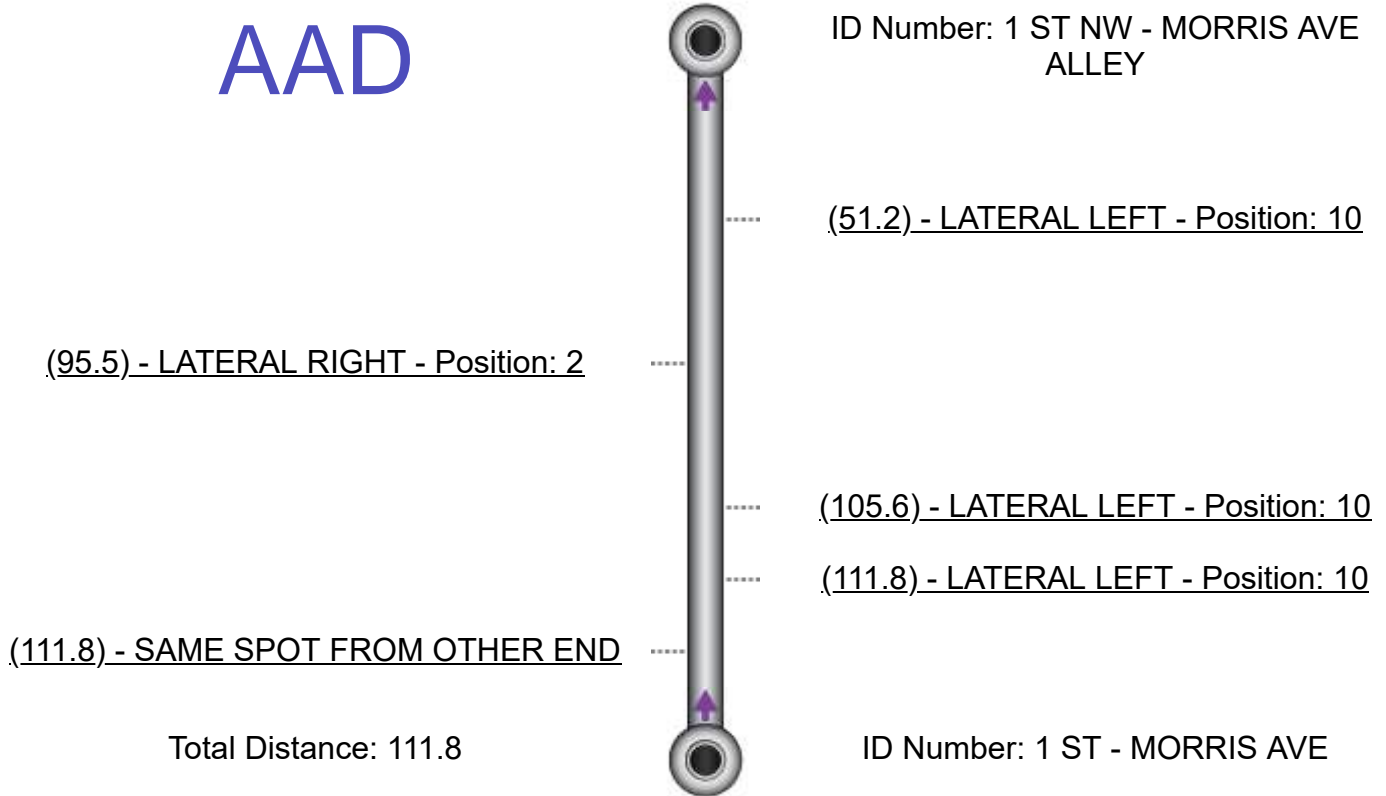
END MANHOLE: 1 ST - MORRIS AVE

END LOCATION: 1 ST - MORRIS AVE

PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAD



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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:25:00 AM

START MANHOLE: 1 ST NW - MORRIS AVE ALLEY

CAMERA DIRECTION: UP STREAM

START LOCATION: 1 ST NW - MORRIS AVE ALLEY

LENGTH : 111.8

RUN NUMBER: 4

AAD



END MANHOLE: 1 ST - MORRIS AVE

END LOCATION: 1 ST - MORRIS AVE

PIPE SIZE: 6"

PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
51.2	LATERAL LEFT Position: 10 Severity: None	01:35	
95.5	LATERAL RIGHT Position: 2 Severity: None	03:05	
105.6	LATERAL LEFT Position: 10 Severity: None	03:40	

Distance	Fault Observation	Time	Picture
111.8	LATERAL LEFT Position: 10 Severity: None	04:08	
111.8	SAME SPOT FROM OTHER END Severity: None	04:27	

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AAD



PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	5	DATE	10/14/2021 11:35
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	MORRIS AVE - ALLEY	START LOCATION	MORRIS AVE - ALLEY
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	MORRIS AVE ALLEY - MAIN ST	END LOCATION	MORRIS AVE ALLEY - MAIN ST
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	33.7

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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AAE

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:35:00 AM
CAMERA DIRECTION: DOWN STREAM
LENGTH : 33.7
RUN NUMBER: 5
PIPE SIZE: 6"

START MANHOLE: MORRIS AVE - ALLEY
START LOCATION: MORRIS AVE - ALLEY
END MANHOLE: MORRIS AVE ALLEY - MAIN ST
END LOCATION: MORRIS AVE ALLEY - MAIN ST
PIPE TYPE: VCP

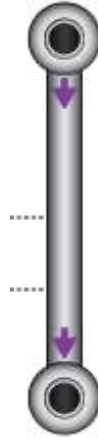
Severity
Light
Moderate
Average
Heavy
Severe

AAE

ID Number: MORRIS AVE - ALLEY

(32.6) - LATERAL RIGHT - Position: 2
(33.7) - UNABLE TO PASS PROTRUDING TAP

Total Distance: 33.7



ID Number: MORRIS AVE ALLEY - MAIN ST

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:35:00 AM
 CAMERA DIRECTION: DOWN STREAM

LENGTH : 33.7

RUN NUMBER: 5

PIPE SIZE: 6"

START MANHOLE: MORRIS AVE - ALLEY
 START LOCATION: MORRIS AVE - ALLEY
 END MANHOLE: MORRIS AVE ALLEY - MAIN ST
 END LOCATION: MORRIS AVE ALLEY - MAIN ST
 PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
32.6	LATERAL RIGHT Position: 2 Severity: None	01:12	
33.7	UNABLE TO PASS PROTRUDING TAP Severity: None	02:36	

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AAE

PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	6	DATE	10/14/2021 11:49
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	MAIN ST - MORRIS AVE	START LOCATION	MAIN ST - MORRIS AVE
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	MORRIS AVE - ALLEY	END LOCATION	MORRIS AVE - ALLEY
CAMERA DIRECTION	UP STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	58

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:49:00 AM

CAMERA DIRECTION: UP STREAM

LENGTH : 58

RUN NUMBER: 6

PIPE SIZE: 6"

START MANHOLE: MAIN ST - MORRIS AVE

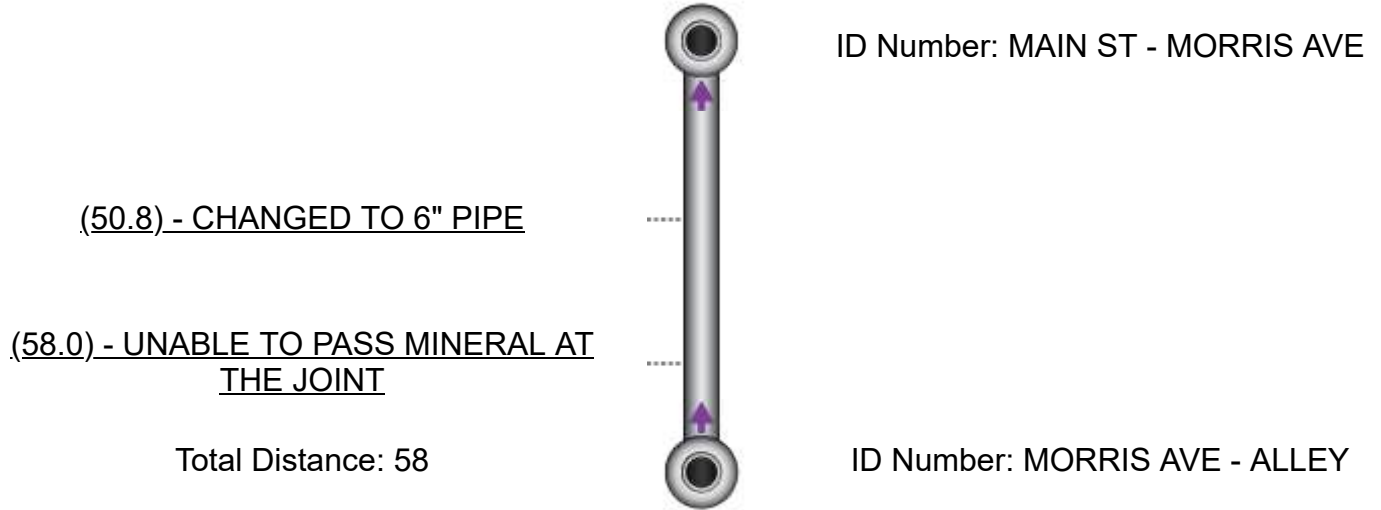
START LOCATION: MAIN ST - MORRIS AVE

END MANHOLE: MORRIS AVE - ALLEY

END LOCATION: MORRIS AVE - ALLEY

PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe



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AAF

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 11:49:00 AM
CAMERA DIRECTION: UP STREAM
LENGTH : 58
RUN NUMBER: 6
PIPE SIZE: 6"

START MANHOLE: MAIN ST - MORRIS AVE
START LOCATION: MAIN ST - MORRIS AVE
END MANHOLE: MORRIS AVE - ALLEY
END LOCATION: MORRIS AVE - ALLEY
PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
50.8	<p>CHANGED TO 6" PIPE Severity: None</p>	01:42	
58.0	<p>UNABLE TO PASS MINERAL AT THE JOINT Severity: None</p>	02:25	

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AAF

PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	7	DATE	10/14/2021 12:01
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	1 ST NW - MORRIS AVE	START LOCATION	1 ST NW - MORRIS AVE
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	MAIN ST = MORRIS AVE	END LOCATION	MAIN ST - MORRIS AVE
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	382.5

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:01:00 PM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 382.5

RUN NUMBER: 7

PIPE SIZE: 6"

START MANHOLE: 1 ST NW - MORRIS AVE

START LOCATION: 1 ST NW - MORRIS AVE

END MANHOLE: MAIN ST = MORRIS AVE

END LOCATION: MAIN ST - MORRIS AVE

PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAG



ID Number: 1 ST NW - MORRIS AVE

(104.3) - LATERAL RIGHT - Position: 2

(78.6) - LATERAL LEFT - Position: 11

(107.4) - LATERAL LEFT - Position: 10

(142.9) - LATERAL RIGHT CAPPED -
Position: 2

(145.7) - LATERAL LEFT - Position: 10

(180.7) - LATERAL RIGHT CAPPED -
Position: 2

(183.3) - LATERAL LEFT - Position: 10

(198.1) - LATERAL LEFT - Position: 10

(252.8) - LATERAL LEFT - Position: 10

(257.6) - LATERAL RIGHT CAPPED -
Position: 2

(258.2) - LATERAL LEFT - Position: 11

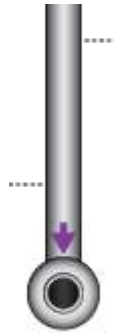
(260.0) - LATERAL LEFT CAPPED - Position:
10

(332.7) - CHANGE TO PVC PIPE

(336.5) - LATERAL LEFT - Position: 10

(382.5) - END Inspection

Total Distance: 382.5



ID Number: MAIN ST = MORRIS AVE

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AAG




PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:01:00 PM
CAMERA DIRECTION: DOWN STREAM
LENGTH : 382.5
RUN NUMBER: 7
PIPE SIZE: 6"






START MANHOLE: 1 ST NW - MORRIS AVE
START LOCATION: 1 ST NW - MORRIS AVE
END MANHOLE: MAIN ST = MORRIS AVE
END LOCATION: MAIN ST - MORRIS AVE
PIPE TYPE: VCP




Distance	Fault Observation	Time	Picture
78.6	LATERAL LEFT Position: 11 Severity: None	02:38	
104.3	LATERAL RIGHT Position: 2 Severity: None	03:36	
107.4	LATERAL LEFT Position: 10 Severity: None	03:56	

Distance	Fault Observation	Time	Picture
142.9	LATERAL RIGHT CAPPED Position: 2 Severity: None	05:24	
145.7	LATERAL LEFT Position: 10 Severity: None	05:40	
180.7	LATERAL RIGHT CAPPED Position: 2 Severity: None	07:02	

AAG

Distance	Fault Observation	Time	Picture
183.3	LATERAL LEFT Position: 10 Severity: None	07:17	
198.1	LATERAL LEFT Position: 10 Severity: None	08:09	
252.8	LATERAL LEFT Position: 10 Severity: None	10:42	

AAG

Distance	Fault Observation	Time	Picture
257.6	LATERAL RIGHT CAPPED Position: 2 Severity: None	11:07	 <p>MH 1 ST NW TO MH MAIN ST 10/14/2021 BLACKDUCK MN 12:14</p> <p>LATERAL RIGHT CAPPED 257.6 FT</p>
258.2	LATERAL LEFT Position: 11 Severity: None	11:21	 <p>MH 1 ST NW TO MH MAIN ST 10/14/2021 BLACKDUCK MN 12:14</p> <p>LATERAL LEFT 258.2 FT</p>
260.0	LATERAL LEFT CAPPED Position: 10 Severity: None	11:41	 <p>MH 1 ST NW TO MH MAIN ST 10/14/2021 BLACKDUCK MN 12:14</p> <p>LATERAL LEFT CAPPED 260 FT</p>

AAG

Distance	Fault Observation	Time	Picture
332.7	<p>CHANGE TO PVC PIPE Severity: None Percent: 0</p>	15:18	
336.5	<p>LATERAL LEFT Position: 10 Severity: None</p>	16:09	
382.5	<p>END Inspection Severity: None</p>	18:24	

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AAG



PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	8	DATE	10/14/2021 12:36
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	2ND ST NW - SOUTH OF NORTHERN	START LOCATION	2 ND ST NW SOUTH OF NORTHERN
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	2 ND ST NW - MARGARET	END LOCATION	2 ND ST NW - MARGARET
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	41.1

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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AAH

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:36:00 PM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 41.1

RUN NUMBER: 8

PIPE SIZE: 6"

START MANHOLE: 2ND ST NW - SOUTH OF NORTHERN

START LOCATION: 2 ND ST NW SOUTH OF NORTHERN

END MANHOLE: 2 ND ST NW - MARGARET

END LOCATION: 2 ND ST NW - MARGARET

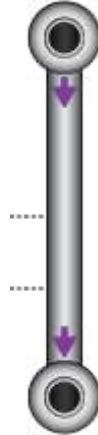
PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAH

(41.1) - LATERAL RIGHT - Position: 3
(41.1) - UNABLE TO PASS PROTRUDING TAP

Total Distance: 41.1



ID Number: 2ND ST NW - SOUTH OF NORTHERN

ID Number: 2 ND ST NW - MARGARET

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:36:00 PM

START MANHOLE: 2ND ST NW - SOUTH OF NORTHERN

CAMERA DIRECTION: DOWN STREAM

START LOCATION: 2 ND ST NW SOUTH OF NORTHERN

LENGTH : 41.1

END MANHOLE: 2 ND ST NW - MARGARET

RUN NUMBER: 8

END LOCATION: 2 ND ST NW - MARGARET

PIPE SIZE: 6"

PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
41.1	LATERAL RIGHT Position: 3 Severity: None	01:27	
41.1	UNABLE TO PASS PROTRUDING TAP Severity: None	01:45	

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AAH



PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	9	DATE	10/14/2021 12:46
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	2 ND ST NE - MARGARET	START LOCATION	2 ND ST NE - MARGARET
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	2 ND ST NE - SOUTH OF NORTHERN	END LOCATION	2 ND ST NE - SOUTH OF NORTHERN
CAMERA DIRECTION	UP STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	6"
PIPE TYPE	VCP	LENGTH	28.7

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:46:00 PM

CAMERA DIRECTION: UP STREAM

LENGTH : 28.7

RUN NUMBER: 9

PIPE SIZE: 6"

START MANHOLE: 2 ND ST NE - MARGARET

START LOCATION: 2 ND ST NE - MARGARET

END MANHOLE: 2 ND ST NE - SOUTH OF NORTHERN

END LOCATION: 2 ND ST NE - SOUTH OF NORTHERN

PIPE TYPE: VCP

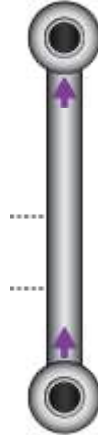
Severity
Light
Moderate
Average
Heavy
Severe

AAI

(27.7) - LATERAL RIGHT - Position: 2

(28.7) - UNABLE TO PASS TAP

Total Distance: 28.7



ID Number: 2 ND ST NE - MARGARET

ID Number: 2 ND ST NE - SOUTH OF NORTHERN

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:46:00 PM
 CAMERA DIRECTION: UP STREAM

START MANHOLE: 2 ND ST NE - MARGARET
 START LOCATION: 2 ND ST NE - MARGARET

LENGTH : 28.7

END MANHOLE: 2 ND ST NE - SOUTH OF NORTHERN

RUN NUMBER: 9

END LOCATION: 2 ND ST NE - SOUTH OF NORTHERN

PIPE SIZE: 6"

PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
27.7	LATERAL RIGHT Position: 2 Severity: None	46	
28.7	UNABLE TO PASS TAP Severity: None	01:51	

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AAI

PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	10	DATE	10/14/2021 12:56
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	2 ND ST NE - MARGARET	START LOCATION	2 ND ST NE - MARGARET
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	2 ND ST NE - SOUTH OF MARGARET	END LOCATION	2 ND ST NE - SOUTH OF MARGARET
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	8"
PIPE TYPE	VCP	LENGTH	145.6

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:56:00 PM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 145.6

RUN NUMBER: 10

PIPE SIZE: 8"

START MANHOLE: 2 ND ST NE - MARGARET

START LOCATION: 2 ND ST NE - MARGARET

END MANHOLE: 2 ND ST NE - SOUTH OF MARGARET

END LOCATION: 2 ND ST NE - SOUTH OF MARGARET

PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAJ

(68.4) - LATERAL RIGHT - Position: 12

(145.6) - END Inspection

Total Distance: 145.6



ID Number: 2 ND ST NE - MARGARET

(9.9) - LATERAL LEFT - Position: 10

(101.6) - LATERAL LEFT - Position: 11

(142.2) - LATERAL LEFT - Position: 10

ID Number: 2 ND ST NE - SOUTH OF MARGARET

Created with the  report generator

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 12:56:00 PM
 CAMERA DIRECTION: DOWN STREAM

START MANHOLE: 2 ND ST NE - MARGARET
 START LOCATION: 2 ND ST NE - MARGARET

LENGTH : 145.6

END MANHOLE: 2 ND ST NE - SOUTH OF MARGARET

RUN NUMBER: 10



END LOCATION: 2 ND ST NE - SOUTH OF MARGARET

PIPE SIZE: 8"

PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
9.9	LATERAL LEFT Position: 10 Severity: None	29	
68.4	LATERAL RIGHT Position: 12 Severity: None	01:55	
101.6	LATERAL LEFT Position: 11 Severity: None	02:48	

Distance	Fault Observation	Time	Picture
142.2	LATERAL LEFT Position: 10 Severity: None	03:44	
145.6	END Inspection Severity: None	04:02	

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AAJ

PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	11	DATE	10/14/2021 13:05
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	2 ND ST NE - NORTH OF SUMMIT	START LOCATION	2 ND ST NE - NORTH OF SUMMIT
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	2 ND ST NE - SOUTH OF MARGARET	END LOCATION	2 ND ST NE - SOUTH OF MARGARET
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	8"
PIPE TYPE	VCP	LENGTH	83.1

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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AAK

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 1:05:00 PM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 83.1

RUN NUMBER: 11

PIPE SIZE: 8"

START MANHOLE: 2 ND ST NE - NORTH OF SUMMIT

START LOCATION: 2 ND ST NE - NORTH OF SUMMIT

END MANHOLE: 2 ND ST NE - SOUTH OF MARGARET

END LOCATION: 2 ND ST NE - SOUTH OF MARGARET

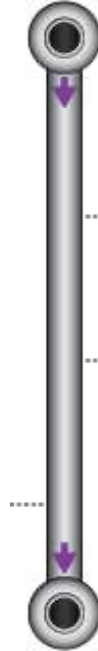
PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAK

(83.1) - END Inspection

Total Distance: 83.1



ID Number: 2 ND ST NE - NORTH OF SUMMIT

(12.2) - LATERAL LEFT - Position: 10

(74.2) - LATERAL LEFT - Position: 10

ID Number: 2 ND ST NE - SOUTH OF MARGARET

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 1:05:00 PM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 83.1

RUN NUMBER: 11

PIPE SIZE: 8"



START MANHOLE: 2 ND ST NE - NORTH OF SUMMIT

START LOCATION: 2 ND ST NE - NORTH OF SUMMIT

END MANHOLE: 2 ND ST NE - SOUTH OF MARGARET

END LOCATION: 2 ND ST NE - SOUTH OF MARGARET

PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
12.2	LATERAL LEFT Position: 10 Severity: None	37	
74.2	LATERAL LEFT Position: 10 Severity: None	02:19	
83.1	END Inspection Severity: None	03:46	



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AAK



PROJECT INFO

PROJECT NAME	BLACKDUCK MN	CITY	BLACKDUCK MN
RUN NUMBER	12	DATE	10/14/2021 13:54
WEATHER	RAINY	WORK ORDER NUMBER	21-0380

Comments

PIPE INFO

START MANHOLE	2 ND ST NW - WEST OF CARLSON	START LOCATION	2 ND ST NW - WEST OF CARLSON
DEPTH	8'	MAN HOLE CONDITION	FAIR
END MANHOLE	2 ND ST NW - CARLSON	END LOCATION	2ND ST NW - CARSON
CAMERA DIRECTION	DOWN STREAM		

PIPE INFO

USE OF SEWER	SANITARY SEWER	PIPE SIZE	8"
PIPE TYPE	VCP	LENGTH	2

CONTRACTOR INFO

COMPANY NAME	VEIT	CITY	ROGERS
STATE	MN	CONTACT PERSON	Rikky Fredrickson
OPERATOR	DENNIS		

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AAL

PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 1:54:00 PM

CAMERA DIRECTION: DOWN STREAM

LENGTH : 2

RUN NUMBER: 12

PIPE SIZE: 8"

START MANHOLE: 2 ND ST NW - WEST OF CARLSON

START LOCATION: 2 ND ST NW - WEST OF CARLSON

END MANHOLE: 2 ND ST NW - CARLSON

END LOCATION: 2ND ST NW - CARSON

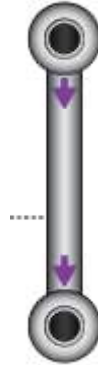
PIPE TYPE: VCP

Severity
Light
Moderate
Average
Heavy
Severe

AAL

(2.0) - PIPE SEPERATED

Total Distance: 2



ID Number: 2 ND ST NW - WEST OF CARLSON

ID Number: 2 ND ST NW - CARLSON

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PROJECT NAME: BLACKDUCK MN

DATE: 10/14/2021 1:54:00 PM

START MANHOLE: 2 ND ST NW - WEST OF CARLSON

CAMERA DIRECTION: DOWN STREAM

START LOCATION: 2 ND ST NW - WEST OF CARLSON

LENGTH : 2

END MANHOLE: 2 ND ST NW - CARLSON

RUN NUMBER: 12

END LOCATION: 2ND ST NW - CARSON

PIPE SIZE: 8"

PIPE TYPE: VCP

Distance	Fault Observation	Time	Picture
2.0	PIPE SEPERATED Severity: None	45	

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AAL

State of Minnesota



Office of the State Auditor

**Julie Blaha
State Auditor**

**Analysis of Municipal
Liquor Store Operations**

For the Year Ended December 31, 2020

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

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

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

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

Pension - monitors investment, financial, and actuarial reporting for Minnesota's local public pension funds; and

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

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

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Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2020



October 28, 2021

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Office of the State Auditor
State of Minnesota

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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2020, 179 Minnesota cities operated 213 municipal liquor stores, with 86 cities operating both on-sale and off-sale liquor establishments and 93 cities restricting their municipally-owned establishments to off-sale liquor stores.^{2,3} While the majority of municipally-owned liquor stores are located in Greater Minnesota, 18 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 4 and 5 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.

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

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

³The City of Menahga did not submit its financial information in time for this publication. Two cities that operated liquor stores in 2019 fully discontinued operations and are no longer included in this report. The two cities are Fairfax and Vesta.

Executive Summary

- The combined net profit of all municipal liquor operations totaled \$36.0 million in 2020. This represents an increase of \$8.2 million, or 29.2 percent, over the amount generated in 2019. Among on-sale operations, net profits totaled \$3.1 million in 2020, which was a decrease of \$412,793, or 11.7 percent, from 2019. Total net profits for off-sale operations totaled \$32.9 million in 2020, which represents an increase of \$8.6 million, or 35.2 percent, over 2019 (pg. 6).
- Over the past five years, net profits increased 57.9 percent. Among off-sale operations, there was a 65.4 percent increase in net profits, while on-sale establishments showed an increase of 6.8 percent (pg. 6).
- Thirty-seven Minnesota cities reported net losses for 2020 (four more than 2019). Thirty-six of the 37 cities with losses were located in Greater Minnesota (pg. 7).
- During 2020, Minnesota's municipal liquor operations reported a 25th consecutive year of record sales, totaling \$410.6 million. Total sales generated in 2020 increased by \$38.5 million, or 10.3 percent, over 2019. Among individual liquor operations that were in business for all of 2020, total sales ranged from \$102,956 in Elmore to \$18.3 million in Lakeville⁴ (pg. 8).
- During 2020, Minnesota's municipal liquor operations reported operating expenses totaling \$81.4 million. This represents a decrease of \$665,413, or 0.8 percent, from the amount reported in 2019 (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 18 of the 179 Minnesota cities (10.1 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 32.9 percent of the total sales and 29.1 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.6 million in 2020, compared to average sales of \$1.6 million for all Greater Minnesota operations⁵ (pg. 9).
- During 2020, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$21.3 million. This represents an increase of 2.7 percent from the total net transfers made in 2019. Net transfers totaled \$6.7 million among Metro Area establishments, compared to \$14.6 million for Greater Minnesota establishments (pg. 12).

⁴The City of Ellendale had lower sales but was excluded from this analysis because its liquor store was not open the whole year.

⁵The average was calculated by dividing the total sales for the Metro Area by the number of liquor stores in the Metro Area, and likewise for Greater Minnesota.

Recommendations

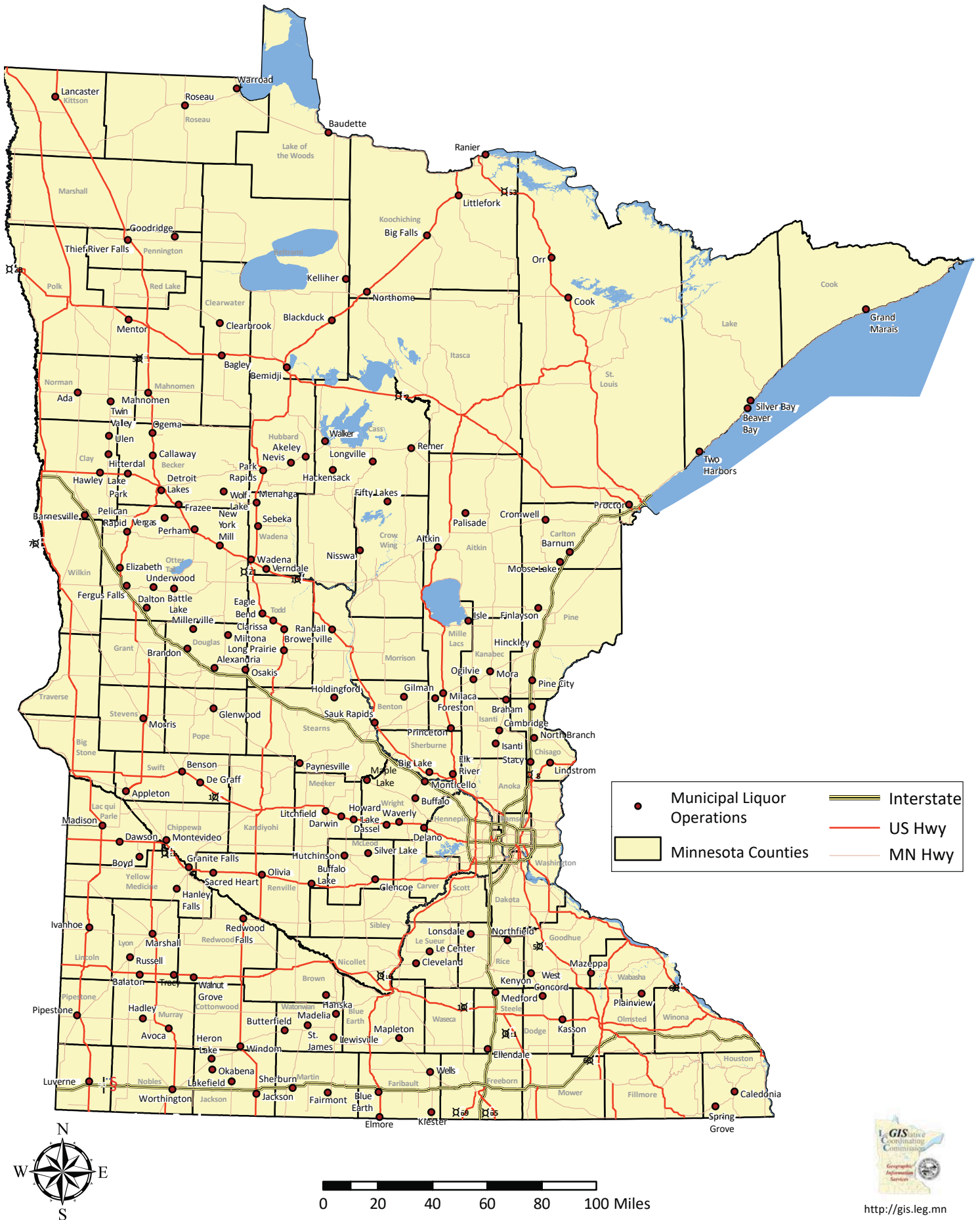
An important role of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal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

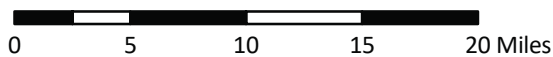
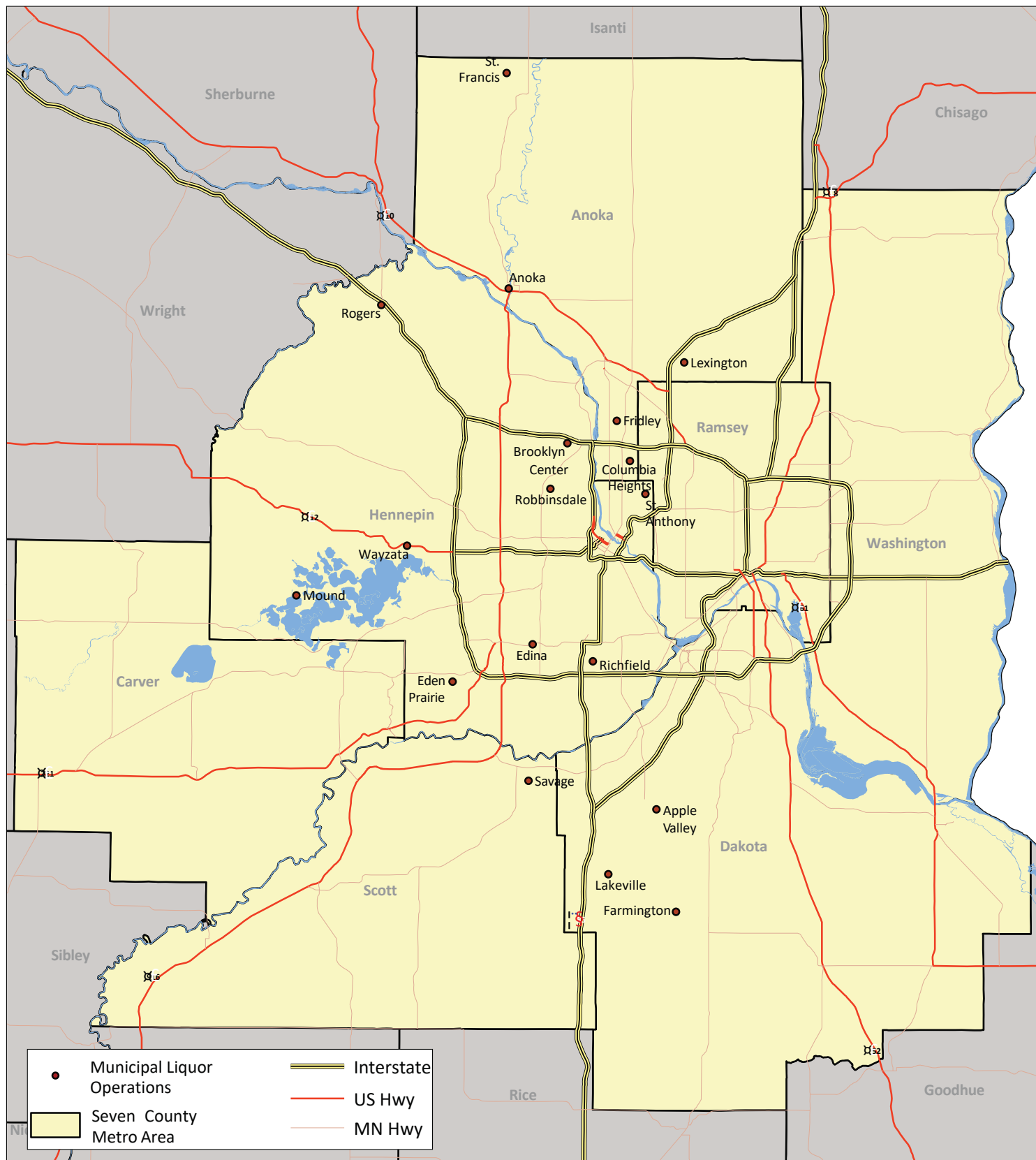
- **Gross Profits.** Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors could exist, such as lack of compliance 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 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.”](#)

2020 Municipal Liquor Operations in Greater Minnesota



2020 Municipal Liquor Operations in the Seven-County Metro Area



<http://gis.leg.mn>

Analysis of Minnesota Municipal Liquor Store Operations

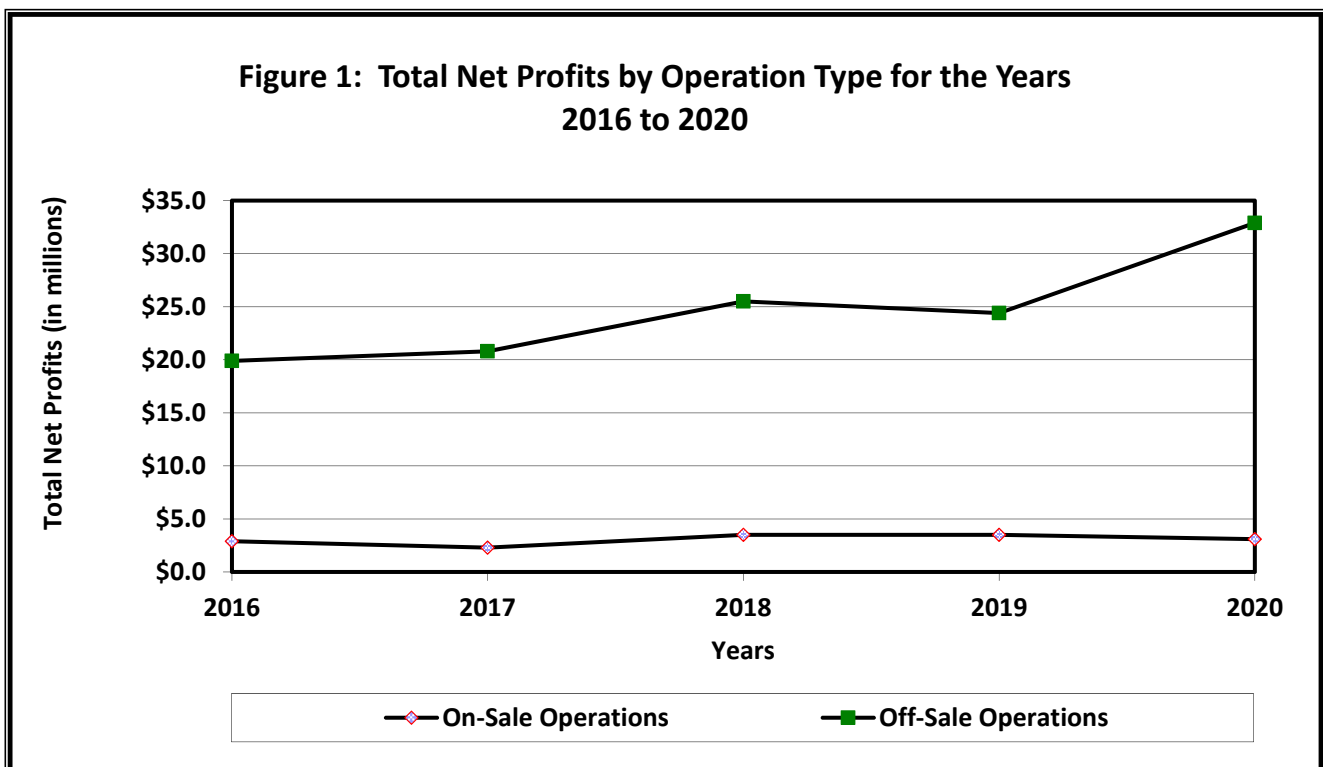
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$36.0 million in 2020. This represents an increase of \$8.2 million, or 29.2 percent, over the amount generated in 2019. Among on-sale operations, net profits totaled \$3.1 million in 2020, which was a decrease of \$412,793, or 11.7 percent, from 2019. Total net profits for off-sale operations totaled \$32.9 million in 2020, which represents an increase of \$8.6 million, or 35.2 percent, over 2019.⁷

Over the past five years, net profits increased 57.9 percent. Among off-sale operations, there was a 65.4 percent increase in net profits, while on-sale establishments showed an increase of 6.8 percent.

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



⁷The ongoing pandemic affected municipal liquor operations much like it did for private sector liquor stores, bars, and restaurants. On-sale operations did less business because of restrictions and closures for bars and restaurants. Off-sale operations saw sales soar as people spent more time at home while bars and restaurants were closed or under capacity and time restrictions.

Variations Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2020, ranged from a loss of \$112,819 in Remer to a profit of \$1.7 million in Lakeville. Overall, of the municipal liquor operations that reported in both 2019 and 2020, 114 cities showed year-to-year increases in their net profits, while 65 showed decreases. Of the 65 cities with declines in net profits between 2019 and 2020, 61 were in Greater Minnesota, and four were in the Metro Area.

Operations Losing Money

In addition to municipal liquor operations that posted a decline in net profits between 2019 and 2020, 37 Minnesota cities reported net losses for 2020 (four more than 2019). Thirty-six of the 37 cities with losses were located in Greater Minnesota. Additionally, losses were much more common among on-sale liquor operations. Of the 37 cities whose liquor operations had net losses in 2020, 35 were on-sale operations. Table 1 below lists the cities whose liquor operations posted net losses in 2020.⁸

Name of City	Net Loss	Name of City	Net Loss
Remer	\$ (112,819)	Spring Grove	\$ (16,515)
Brooklyn Center	(107,001)	Medford	(15,627)
Walnut Grove	(61,631)	Lake Park	(13,140)
Sherburn	(50,513)	Clarissa	(12,476)
Barnum	(44,737)	Silver Lake	(11,322)
West Concord	(43,848)	Butterfield	(10,823)
Littlefork	(43,604)	Russell	(8,245)
Finlayson	(36,883)	Big Falls	(5,801)
Boyd	(36,427)	Lewisville	(5,603)
Mahnomen	(31,239)	Northome	(5,205)
Wolf Lake	(30,855)	Lancaster	(4,760)
Okabena	(29,174)	Browerville	(4,615)
Ivanhoe	(28,831)	Avoca	(2,812)
Buffalo Lake	(28,169)	Ellendale*	(1,573)
Holdingsford	(24,959)	Callaway	(1,122)
Ulen	(23,239)	Goodridge	(794)
Balaton	(21,778)	Heron Lake	(720)
Miltona	(20,471)	Sebeka	(269)
Cleveland	(17,069)		

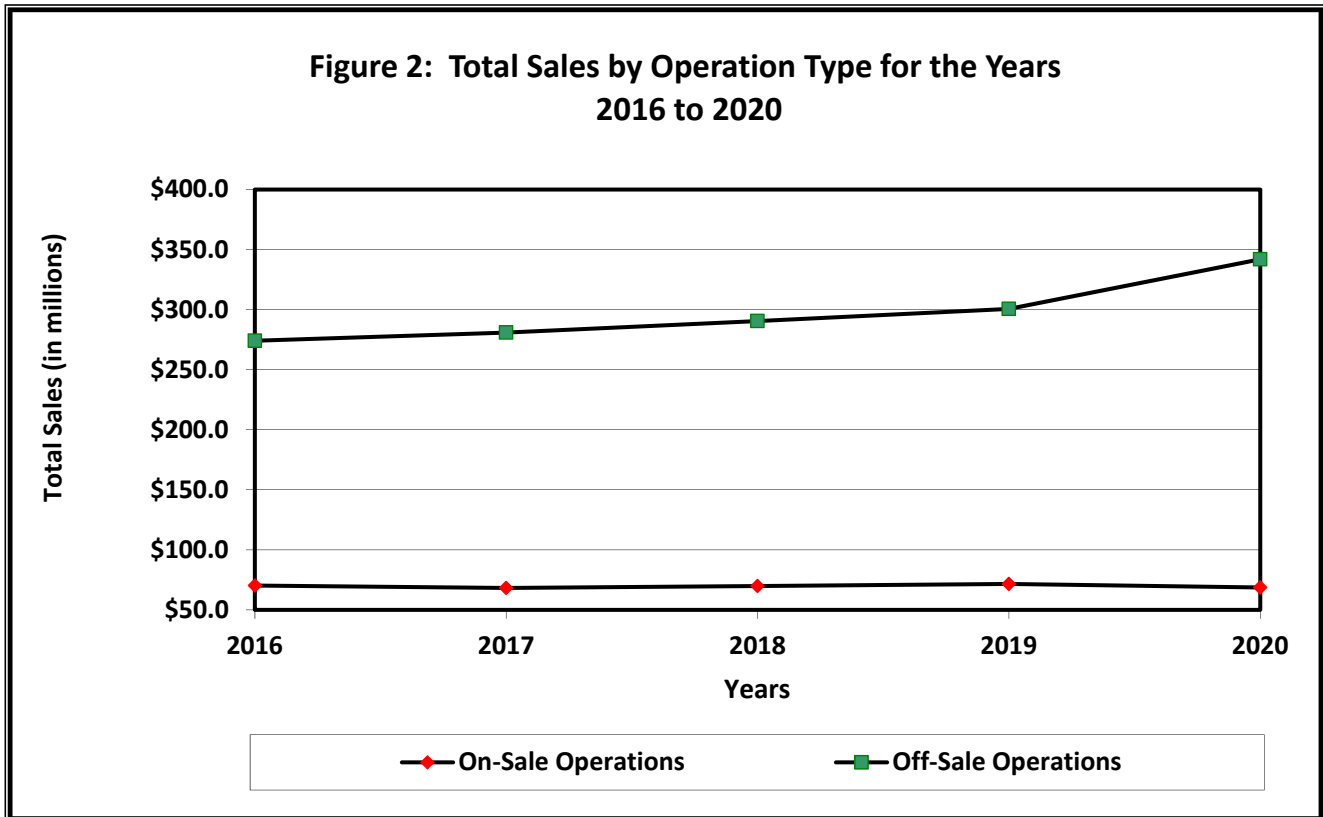
*Discontinued or sold liquor operations prior to or during the year.

⁸The losses shown in Table 1 include pension expenses. When calculating net income or loss for the purpose of determining whether or not an entity needs to hold a public hearing on the question of whether the city shall continue to operate a municipal liquor store, pension costs are removed. See [Minnesota Statutes § 340A.602](#).

Total Sales at Municipal Liquor Operations

During 2020, Minnesota’s municipal liquor operations reported a 25th consecutive year of record sales, totaling \$410.6 million. Total sales generated in 2020 increased by \$38.5 million, or 10.3 percent, over 2019. Among individual liquor operations that were in business for all of 2020, total sales ranged from \$102,956 in Elmore to \$18.3 million in Lakeville.⁹

Figure 2 below shows total sales by operation type for the years 2016 to 2020.



Operating Expenses of Municipal Liquor Operations

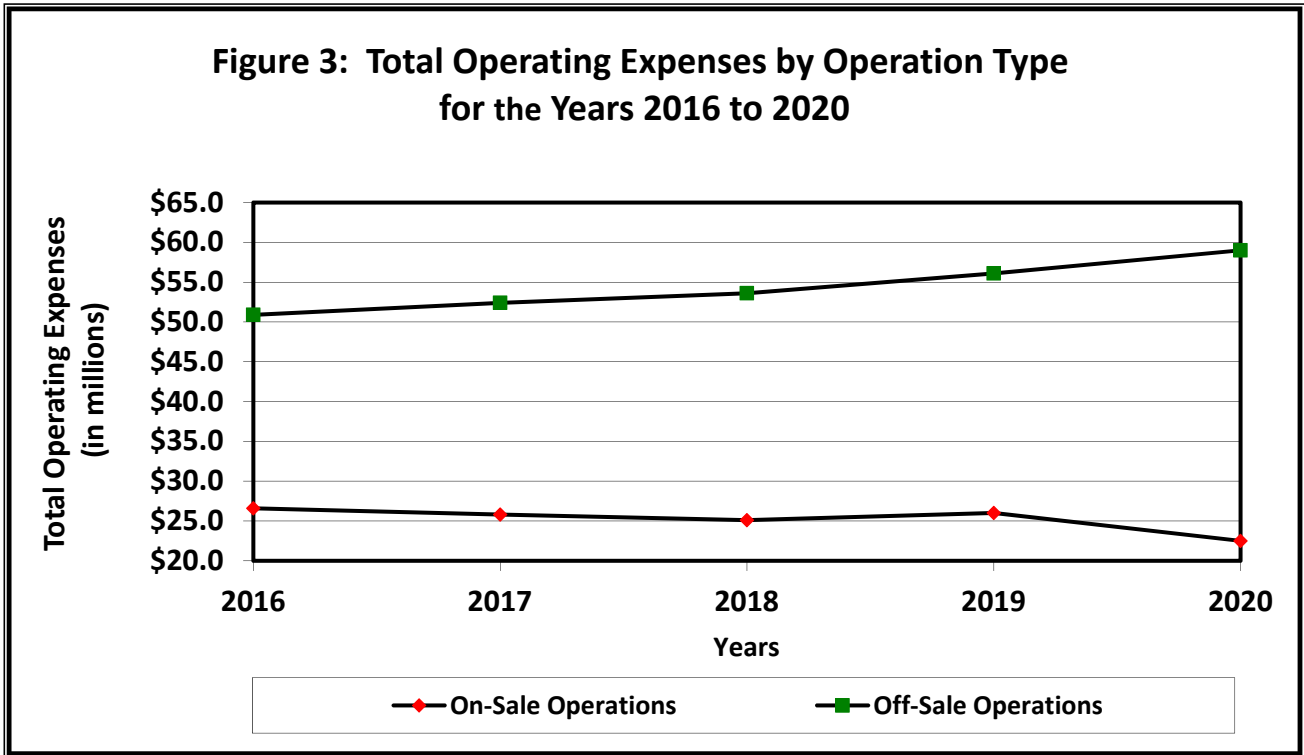
During 2020, Minnesota’s municipal liquor operations reported operating expenses totaling \$81.4 million. This represents a decrease of \$665,413, or 0.8 percent, from the amount reported in 2019. Off-sale liquor operations had operating expenses totaling \$59.0 million in 2020. This represents an increase of \$2.9 million, or 5.2 percent, over 2019. Operating expenses for on-sale liquor operations totaled \$22.5 million in 2020. This represents a decrease of \$3.6 million, or 13.7 percent, from 2019.

Among individual liquor operations that were in business for all of 2020, expenses ranged from a high of \$3.3 million in Lakeville to a low of \$25,501 in Elmore.¹⁰ In general, the level of sales has an effect on the level of expenses (the greater the level of sales, the higher the operating expenses). However, even among operations with similar levels of sales, there is a wide range of operating expenses.

⁹The City of Ellendale had lower sales but was excluded from this analysis because its liquor store was not open the whole year.

¹⁰The City of Ellendale had lower operating expenses but was excluded from this analysis because its liquor store was not open the whole year.

Figure 3 below shows operating expenses from 2016 to 2020 by operation type.



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

Sales

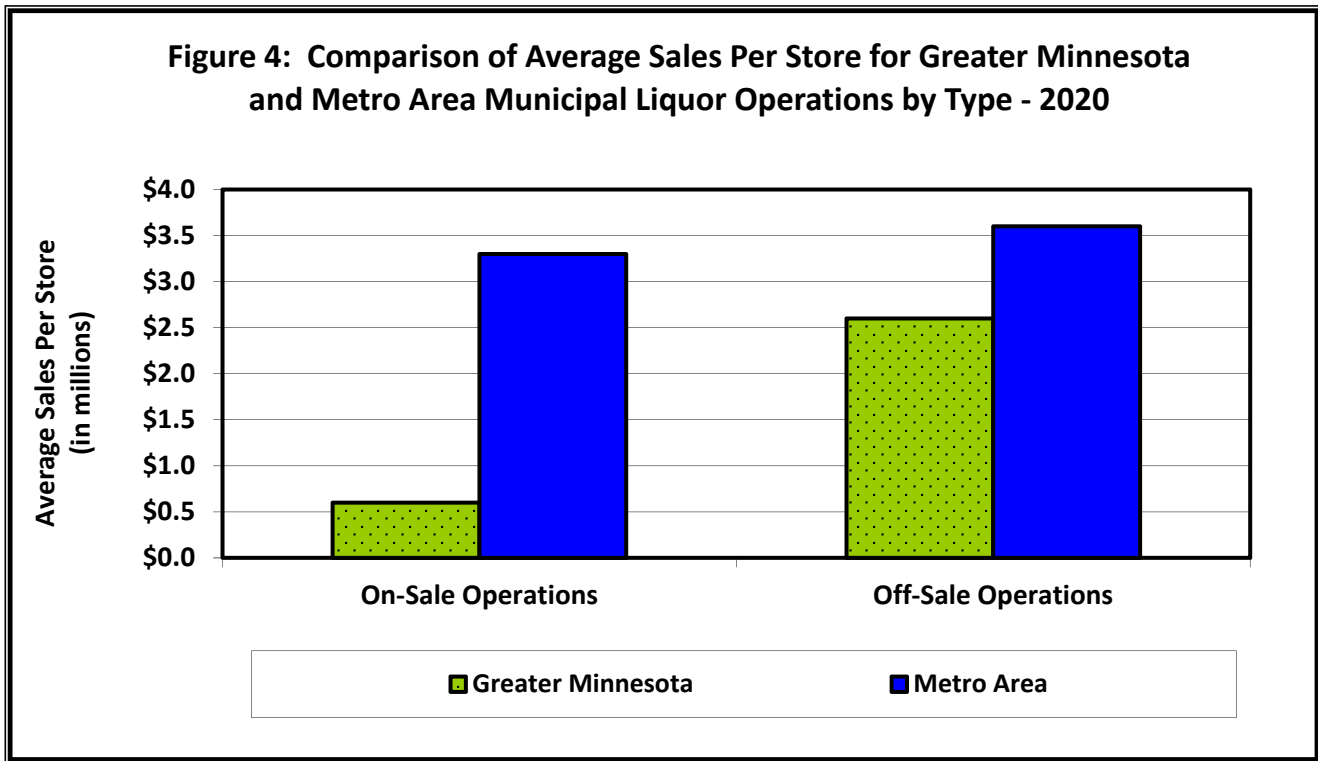
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 18 of the 179 Minnesota cities (10.1 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 32.9 percent of the total sales and 29.1 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.6 million in 2020, compared to average sales of \$1.6 million for all Greater Minnesota operations.¹¹

On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations are clear. Off-sale operations in the Metro Area average sales of \$3.6 million, compared to \$2.6 million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 35 to three. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 92 to 83. As with off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than five times greater in the Metro Area than in Greater Minnesota, \$3.3 million to \$640,951, respectively.

¹¹The average was calculated by dividing the total sales for the Metro Area by the number of liquor stores in the Metro Area, and likewise for Greater Minnesota.

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



Net Profit

In 2020, the average net profit of Metro Area municipal liquor operations was \$276,025, compared to \$146,017 for municipal liquor operations in Greater Minnesota. Net profits and losses among Metro Area liquor operations ranged from a net loss of \$107,001 in Brooklyn Center to a net profit of \$1.7 million in Lakeville. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a net loss of \$112,819 in Remer to a net profit of \$1.3 million in Detroit Lakes.

On-Sale and Off-Sale Net Profit Comparison

The average net profit of off-sale operations in the Metro Area was \$284,554, compared to \$276,825 for off-sale operations in Greater Minnesota.¹²

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$176,519, compared to \$28,006 in Greater Minnesota.¹³ The wide variance in net profit was primarily the result of two factors: higher sales volume at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

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

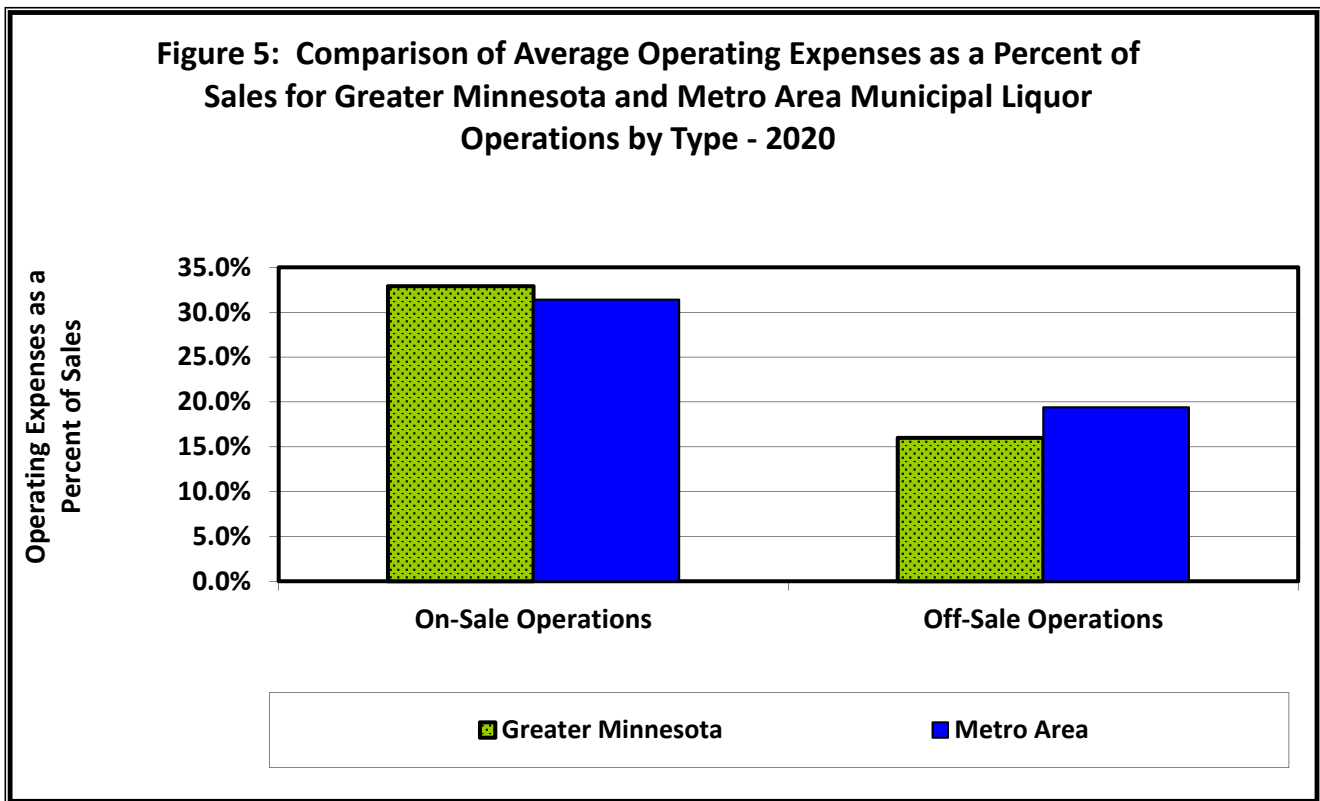
¹³The Metro Area on-sale average is based on three stores, compared to 92 stores in Greater Minnesota.

Operating Expenses as a Percent of Sales

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 33.7 percent in Butterfield to a low of 12.0 percent in Detroit Lakes and Monticello. The average operating expenses as a percent of sales for off-sale operations was 17.2 percent.¹⁴

Among on-sale operations that were in business for all of 2020, operating expenses as a percent of sales ranged from a high of 69.4 percent in Avoca to a low of 16.9 percent in Hackensack. The average among on-sale operations was 32.7 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

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



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

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

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$500,000	5	\$25,501 to \$94,847
\$500,001 to \$1,000,000	10	\$97,406 to \$277,282
\$1,000,001 to \$2,000,000	21	\$139,363 to \$386,953
\$2,000,001 to \$3,000,000	20	\$274,192 to \$524,059
\$3,000,001 to \$5,000,000	12	\$553,295 to \$938,891
Greater than \$5,000,000	25	\$710,614 to \$3,263,124

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 2020, Minnesota’s municipal liquor stores had net transfers (transfers out minus transfers in) of \$21.3 million. This represents an increase of 2.7 percent from the total net transfers made in 2019. Net transfers totaled \$6.7 million among Metro Area establishments, compared to \$14.6 million for Greater Minnesota establishments.

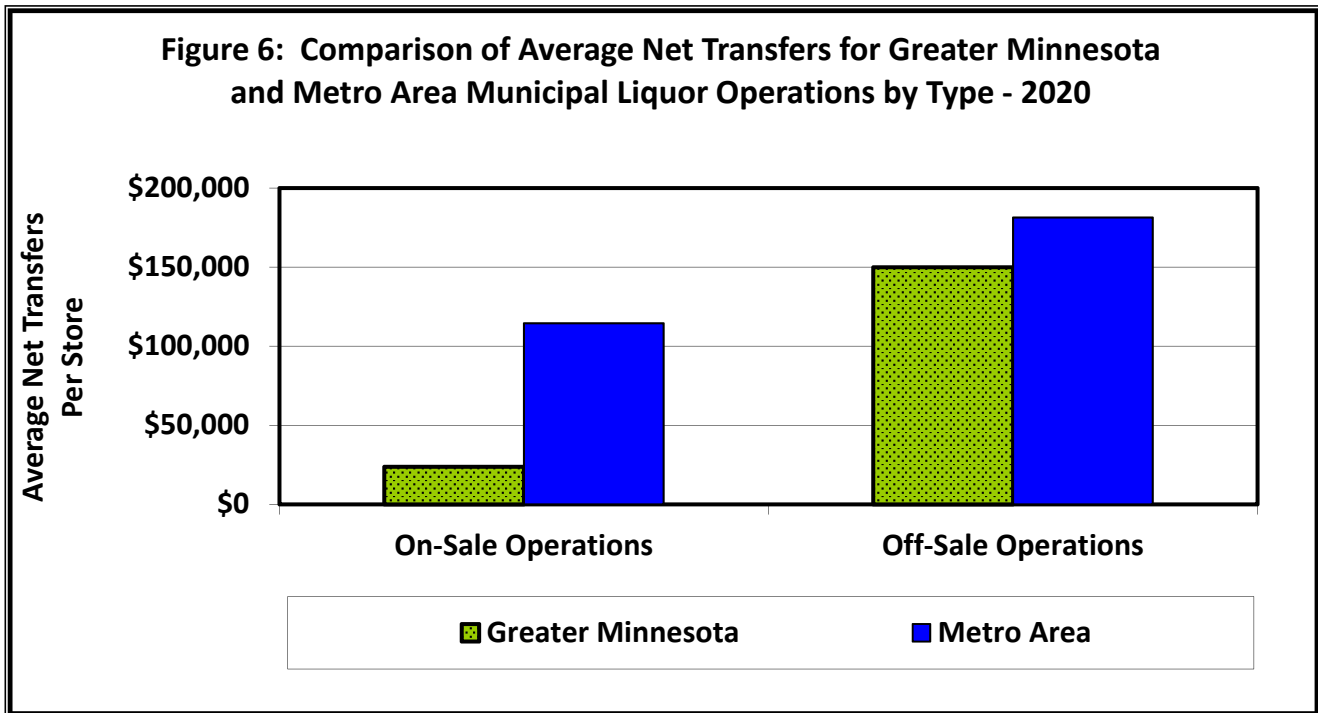
On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, the average net transfer for off-sale stores in the Metro Area was more than those in Greater Minnesota (\$181,346 to \$149,886, respectively). The average net transfer per on-sale establishment was almost five times greater among operations in the Metro Area than in Greater Minnesota (\$114,526 to \$23,803, respectively).¹⁶

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

¹⁶The Metro Area on-sale average is based on three stores, compared to 92 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 2020 data, an examination of losses for the years 2018, 2019, and 2020 shows that the 24 cities in Table 3 below should hold public hearings on or after November 17, 2021.^{17,18} Of the 24 cities required to hold a hearing in 2021, 20 were also required to hold a public hearing in 2020.

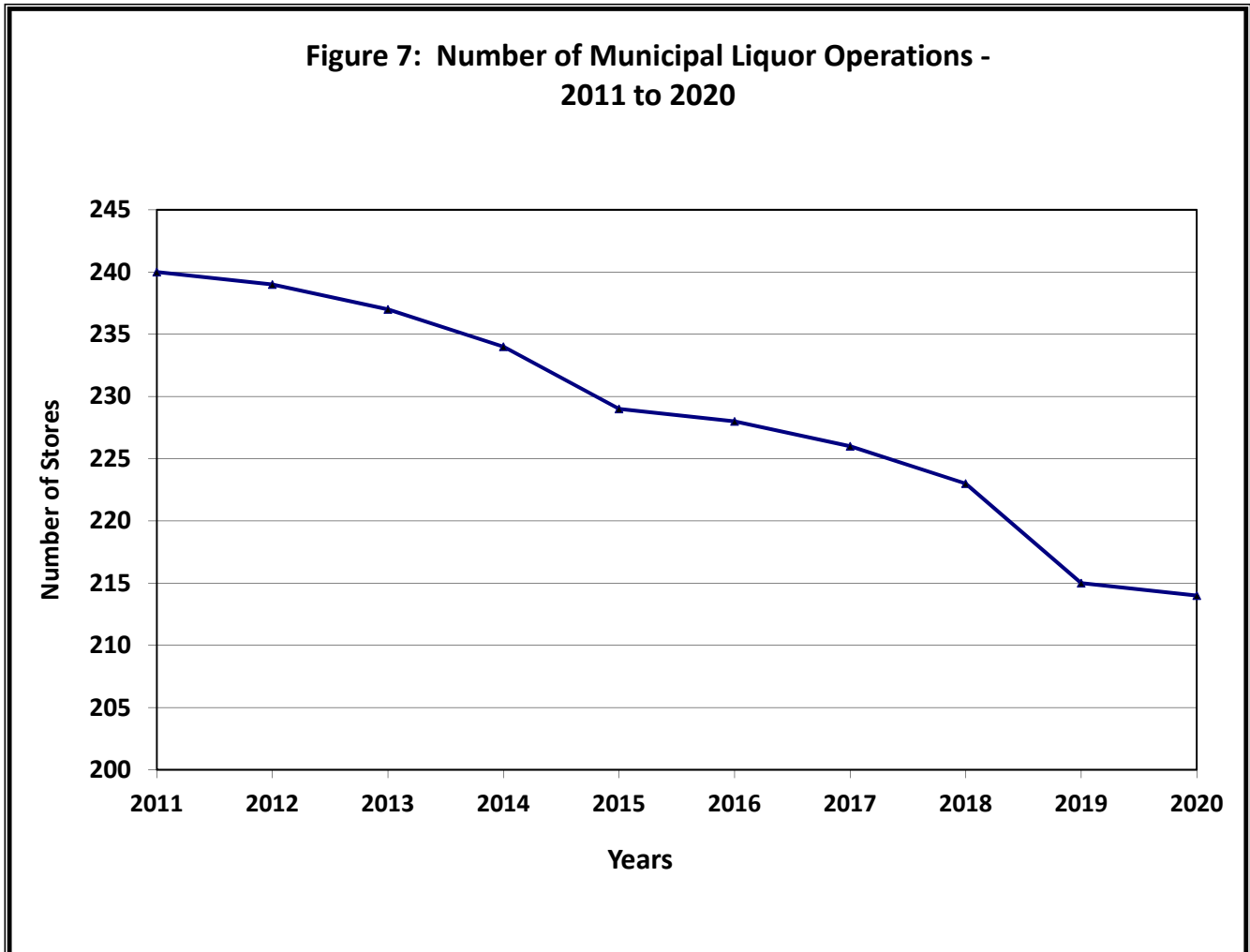
Ada	Big Falls	Boyd	Buffalo Lake	Butterfield	Clarissa
Elmore	Frazee	Hanley Falls	Ivanhoe	Kiester	Littlefork
Mahnomen	Ogilvie	Okabena	Palisade	Remer	Russell
Sacred Heart	Sherburn	Walnut Grove	Wells	West Concord	Wolf Lake

¹⁷To calculate net losses for this analysis, pension costs were excluded. Minnesota Statutes § 340A.602 was amended in 2020 to remove pension costs associated with Governmental Accounting Standards Board (GASB) Statement 68 as part of the calculation of net income. Also, see the Office of the State Auditor’s Statement of Position, “[Municipal Liquor Store Hearings.](#)”

¹⁸Although the City of Ellendale reported a net loss in at least two of the past three years, the City discontinued its liquor store operations in 2020 and does not need to hold a hearing.

Declining Number of Liquor Operations

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



¹⁹Figure 7 shows the number of liquor establishments operating in the given year. The number of cities operating liquor establishments decreased by two between 2019 and 2020 (Fairfax and Vesta). In addition, the liquor establishments operated by the Cities of Ellendale and Plainview discontinued or sold operations in, or prior to, 2020, which will be reflected in future reports.

Table 4
Comparison of 2019 and 2020 Liquor Store Operations

On-Sale and Off-Sale Stores

	2019*		2020*		Variance	Percent Change
	Number of Cities		Number of Cities			
	89	86	89	86		
	Amount		Percent of Sales		Variance	Percent Change
	2019*	2020*	2019*	2020*		
Sales	\$71,573,234	\$68,718,922	100.0%	100.0%	(\$2,854,312)	-4.0%
Cost of Sales	42,845,313	44,571,313	59.9%	64.9%	1,726,000	4.0%
Gross Profit	28,727,921	24,147,609	40.1%	35.1%	(4,580,312)	-15.9%
Operating Expenses	26,030,338	22,466,103	36.4%	32.7%	(3,564,235)	-13.7%
Income from Operations	2,697,583	1,681,506	3.8%	2.4%	(1,016,077)	-37.7%
Nonoperating Revenues	1,140,039	1,621,603	1.6%	2.4%	481,564	42.2%
Nonoperating Expenses	318,687	196,967	0.4%	0.3%	(121,720)	-38.2%
Net Income Before Transfers	3,518,935	3,106,142	4.9%	4.5%	(412,793)	-11.7%
Net Transfers (Transfers Out - Transfers In)	2,399,612	2,533,422	3.4%	3.7%	133,810	5.6%

Off-Sale Only Stores

	2019*		2020*		Variance	Percent Change
	Number of Cities		Number of Cities			
	93	93	93	93		
	Amount		Percent of Sales		Variance	Percent Change
	2019*	2020*	2019*	2020*		
Sales	\$300,564,124	\$341,873,930	100.0%	100.0%	\$41,309,806	13.7%
Cost of Sales	221,269,959	251,334,241	73.6%	73.5%	30,064,282	13.6%
Gross Profit	79,294,165	90,539,689	26.4%	26.5%	11,245,524	14.2%
Operating Expenses	56,056,143	58,954,965	18.7%	17.2%	2,898,822	5.2%
Income from Operations	23,238,022	31,584,724	7.7%	9.2%	8,346,702	35.9%
Nonoperating Revenues	2,107,597	2,072,233	0.7%	0.6%	(35,364)	-1.7%
Nonoperating Expenses	978,070	721,117	0.3%	0.2%	(256,953)	-26.3%
Net Income Before Transfers	24,367,549	32,935,840	8.1%	9.6%	8,568,291	35.2%
Net Transfers (Transfers Out - Transfers In)	18,361,156	18,787,664	6.1%	5.5%	426,508	2.3%

Total City Liquor Stores

	2019*		2020*		Variance	Percent Change
	Number of Cities		Number of Cities			
	182	179	182	179		
	Amount		Percent of Sales		Variance	Percent Change
	2019*	2020*	2019*	2020*		
Sales	\$372,137,358	\$410,592,852	100.0%	100.0%	\$38,455,494	10.3%
Cost of Sales	264,115,272	295,905,554	71.0%	72.1%	31,790,282	12.0%
Gross Profit	108,022,086	114,687,298	29.0%	27.9%	6,665,212	6.2%
Operating Expenses	82,086,481	81,421,068	22.1%	19.8%	(665,413)	-0.8%
Income from Operations	25,935,605	33,266,230	7.0%	8.1%	7,330,625	28.3%
Nonoperating Revenues	3,247,636	3,693,836	0.9%	0.9%	446,200	13.7%
Nonoperating Expenses	1,296,757	918,084	0.3%	0.2%	(378,673)	-29.2%
Net Income Before Transfers	27,886,484	36,041,982	7.5%	8.8%	8,155,498	29.2%
Net Transfers (Transfers Out - Transfers In)	20,760,768	21,321,086	5.6%	5.2%	560,318	2.7%

*Two cities (Fairfax and Vesta) that reported in 2019 fully discontinued operations and are no longer included in this report. The City of Menahga did not provide its financial information to the OSA in time for this report and is not included in the 2020 numbers.

Appendix 1
2020 Liquor Store Tables

Table 5
Comparison of City Liquor Store Operations - 2020

Name of City	Type of Store	Footnotes	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	Off-Sale Only	---	1,740	629,979	467,631	162,348	25.8%	162,756	(408)	6,581	---	6,173	1.0%	---
Aitkin	Off-Sale Only	---	2,168	1,604,961	1,270,704	334,257	20.8%	213,928	120,329	23,514	---	143,843	9.0%	75,000
Akeley	On- & Off-Sale	---	404	400,532	214,376	186,156	46.5%	168,152	18,004	1,327	---	19,331	4.8%	---
Alexandria	Off-Sale Only	---	14,335	7,182,563	5,504,035	1,678,528	23.4%	1,098,771	579,757	10,626	7,022	583,361	8.1%	240,000
Anoka	Off-Sale Only	---	17,921	4,876,807	3,728,642	1,148,165	23.5%	859,260	288,905	42,148	26,384	304,669	6.2%	260,500
Apple Valley	Off-Sale Only	---	56,374	10,878,589	7,726,224	3,152,365	29.0%	1,807,010	1,345,355	99,930	---	1,445,285	13.3%	660,000
Appleton	Off-Sale Only	---	1,392	708,921	491,150	217,771	30.7%	139,944	77,827	---	159	77,668	11.0%	---
Avoca	On- & Off-Sale	---	111	145,798	65,802	79,996	54.9%	101,165	(21,169)	20,790	2,433	(2,812)	-1.9%	36,525
Bagley	Off-Sale Only	---	1,285	1,912,628	1,375,797	536,831	28.1%	329,964	206,867	358	25,711	181,514	9.5%	---
Balaton	On- & Off-Sale	---	595	344,781	230,544	114,237	33.1%	139,125	(24,888)	3,110	---	(21,778)	-6.3%	1
Barnesville	Off-Sale Only	---	2,759	749,942	574,086	175,856	23.4%	97,406	78,450	2,511	---	80,961	10.8%	---
Barnum	On- & Off-Sale	---	620	401,732	235,523	166,209	41.4%	232,946	(66,737)	22,000	---	(44,737)	-11.1%	190,000
Battle Lake	Off-Sale Only	---	857	1,991,442	1,469,834	521,608	26.2%	386,953	134,655	2,858	---	137,513	6.9%	96,000
Baudette	On- & Off-Sale	---	966	1,778,672	1,190,743	587,929	33.1%	444,075	143,854	9,275	---	153,129	8.6%	115,000
Beaver Bay	On- & Off-Sale	---	120	472,878	312,799	160,079	33.9%	148,945	11,134	5,579	---	16,713	3.5%	---
Bemidji	Off-Sale Only	---	14,574	8,423,238	5,871,394	2,551,844	30.3%	1,609,741	942,103	36,013	150,374	827,742	9.8%	516,867
Benson	On- & Off-Sale	---	3,480	1,341,749	940,109	401,640	29.9%	343,786	57,854	28,150	---	86,004	6.4%	76,773
Big Falls	On- & Off-Sale	---	175	247,502	121,841	125,661	50.8%	132,073	(6,412)	611	---	(5,801)	-2.3%	---
Big Lake	Off-Sale Only	---	11,686	5,751,171	4,148,340	1,602,831	27.9%	780,926	821,905	16,964	10,235	828,634	14.4%	448,881
Blackduck	On- & Off-Sale	---	845	1,289,600	816,140	473,460	36.7%	474,042	(582)	11,217	---	10,635	0.8%	76,781
Blue Earth	Off-Sale Only	---	3,174	2,006,057	1,513,775	492,282	24.5%	358,083	134,199	4,236	---	138,435	6.9%	50,000
Boyd	On- & Off-Sale	---	141	444,750	271,900	172,850	38.9%	227,862	(55,012)	27,377	8,792	(36,427)	-8.2%	---
Braham	Off-Sale Only	---	1,769	2,025,160	1,473,615	551,545	27.2%	386,959	164,586	21,536	---	186,122	9.2%	193,300
Brandon	On- & Off-Sale	---	501	459,863	282,091	177,772	38.7%	175,933	1,839	22,030	---	23,869	5.2%	11,776
Brooklyn Center	Off-Sale Only	---	33,782	5,490,543	3,989,186	1,501,357	27.3%	1,590,440	(89,083)	103,771	121,689	(107,001)	-1.9%	---
Browerville	On- & Off-Sale	---	839	470,774	298,304	172,470	36.6%	192,347	(19,877)	15,262	---	(4,615)	-1.0%	(14,835)
Buffalo	Off-Sale Only	---	16,168	6,579,097	4,835,906	1,743,191	26.5%	1,378,294	364,897	32,405	729	396,573	6.0%	475,000

Footnotes:

- [0] Information is taken from a cash receipts and disbursements statement.
- [21] The enterprise fund discontinued operations during the current year.
- [32] The enterprise fund was not in operation.
- [38] Unaudited numbers used.
- * Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 5
Comparison of City Liquor Store Operations - 2020

Name of City	Type of Store	Footnotes	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	
Buffalo Lake	On- & Off-Sale	---	660	398,144	234,838	163,306	41.0%	201,152	(37,846)	9,677	---	(28,169)	-7.1%	---
Butterfield	Off-Sale Only	---	601	221,835	160,910	60,925	27.5%	74,723	(13,798)	2,975	---	(10,823)	-4.9%	---
Caledonia	Off-Sale Only	---	2,847	1,044,595	786,457	258,138	24.7%	173,243	84,895	1,241	---	86,136	8.2%	---
Callaway	On- & Off-Sale	---	178	363,268	183,623	179,645	49.5%	185,054	(5,409)	4,287	---	(1,122)	-0.3%	3,330
Cambridge	Off-Sale Only	---	9,611	6,817,078	5,139,310	1,677,768	24.6%	977,456	700,312	18,190	---	718,502	10.5%	715,000
Clarissa	On- & Off-Sale	---	661	395,727	248,095	147,632	37.3%	164,068	(16,436)	3,960	---	(12,476)	-3.2%	---
Clearbrook	On- & Off-Sale	---	464	505,821	292,137	213,684	42.2%	174,342	39,342	---	---	39,342	7.8%	(10,000)
Cleveland	On- & Off-Sale	---	747	208,765	137,527	71,238	34.1%	121,022	(49,784)	32,715	---	(17,069)	-8.2%	---
Columbia Heights	Off-Sale Only	---	21,973	7,585,383	5,649,325	1,936,058	25.5%	1,654,790	281,268	20,191	53,489	247,970	3.3%	90,900
Cook	Off-Sale Only	---	534	1,753,359	1,290,351	463,008	26.4%	331,354	131,654	14,250	---	145,904	8.3%	---
Cromwell	On- & Off-Sale	---	240	368,677	157,377	211,300	57.3%	170,403	40,897	4,424	---	45,321	12.3%	---
Dalton	Off-Sale Only	---	215	290,827	219,414	71,413	24.6%	67,639	3,774	698	---	4,472	1.5%	---
Darwin	Off-Sale Only	---	348	1,005,284	808,267	197,017	19.6%	139,363	57,654	10,587	---	68,241	6.8%	100,000
Dassel	Off-Sale Only	---	1,472	1,541,232	1,198,717	342,515	22.2%	266,743	75,772	15,678	6,637	84,813	5.5%	---
Dawson	Off-Sale Only	---	1,466	563,202	401,910	161,292	28.6%	142,998	18,294	1,201	---	19,495	3.5%	---
De Graff	On- & Off-Sale	---	110	287,511	153,036	134,475	46.8%	178,279	(43,804)	58,305	10,569	3,932	1.4%	---
Delano	Off-Sale Only	---	6,484	3,692,544	2,655,394	1,037,150	28.1%	608,492	428,658	40,995	---	469,653	12.7%	100,000
Detroit Lakes	Off-Sale Only	---	9,869	8,900,464	6,528,784	2,371,680	26.6%	1,069,957	1,301,723	90,540	84,090	1,308,173	14.7%	585,717
Eagle Bend	On- & Off-Sale	---	546	232,576	136,277	96,299	41.4%	102,974	(6,675)	18,807	---	12,132	5.2%	(2,424)
Eden Prairie	Off-Sale Only	---	64,198	11,711,560	8,299,999	3,411,561	29.1%	2,297,060	1,114,501	63,860	---	1,178,361	10.1%	850,000
Edina	Off-Sale Only	---	53,494	12,117,414	8,744,414	3,373,000	27.8%	2,777,603	595,397	59,180	---	654,577	5.4%	596,774
Elizabeth	Off-Sale Only	---	168	487,958	384,347	103,611	21.2%	94,847	8,764	---	---	8,764	1.8%	---
Elk River	Off-Sale Only	---	25,835	7,927,706	5,679,211	2,248,495	28.4%	1,440,451	808,044	215,252	---	1,023,296	12.9%	740,942
Ellendale	On- & Off-Sale	[32]	676	900	1,237	(337)	-37.4%	1,237	(1,574)	1	---	(1,573)	-174.8%	(963)
Elmore	Off-Sale Only	---	549	102,956	74,434	28,522	27.7%	25,501	3,021	1,321	---	4,342	4.2%	---
Fairmont	Off-Sale Only	---	10,487	4,631,500	3,298,602	1,332,898	28.8%	614,697	718,201	41,040	---	759,241	16.4%	830,000
Farmington	Off-Sale Only	---	23,632	5,347,194	3,984,504	1,362,690	25.5%	974,201	388,489	48,176	---	436,665	8.2%	536,452

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						Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Fergus Falls	Off-Sale Only	---	14,119	7,569,406	5,270,390	2,299,016	30.4%	1,218,297	1,080,719	42,277	---	1,122,996	14.8%	603,530
Fifty Lakes	On- & Off-Sale	---	443	545,158	284,130	261,028	47.9%	227,569	33,459	21,422	591	54,290	10.0%	816
Finlayson	On- & Off-Sale	---	295	701,012	431,487	269,525	38.4%	300,907	(31,382)	75	5,576	(36,883)	-5.3%	---
Foreston	On- & Off-Sale	---	559	340,203	170,469	169,734	49.9%	154,092	15,642	19,396	---	35,038	10.3%	27,093
Frazee	On- & Off-Sale	---	1,335	584,847	387,314	197,533	33.8%	167,853	29,680	112	---	29,792	5.1%	---
Fridley	Off-Sale Only	---	29,590	6,708,539	4,906,841	1,801,698	26.9%	1,233,172	568,526	21,473	---	589,999	8.8%	257,504
Gilman	On- & Off-Sale	---	226	297,826	137,724	160,102	53.8%	184,857	(24,755)	35,937	1,156	10,026	3.4%	---
Glencoe	Off-Sale Only	---	5,744	2,531,225	1,881,095	650,130	25.7%	343,226	306,904	163	14,736	292,331	11.5%	325,000
Glenwood	Off-Sale Only	---	2,657	1,794,172	1,328,464	465,708	26.0%	231,835	233,873	3,087	---	236,960	13.2%	60,000
Goodridge	On- & Off-Sale	---	112	324,019	183,629	140,390	43.3%	142,184	(1,794)	1,000	---	(794)	-0.2%	---
Grand Marais	Off-Sale Only	---	1,337	2,123,342	1,530,189	593,153	27.9%	389,589	203,564	5,746	---	209,310	9.9%	200,000
Granite Falls	Off-Sale Only	---	2,737	1,395,644	1,031,356	364,288	26.1%	214,370	149,918	6,819	2,231	154,506	11.1%	68,275
Hackensack	On- & Off-Sale	---	294	1,743,453	1,277,357	466,096	26.7%	294,594	171,502	---	---	171,502	9.8%	26,240
Hadley	On- & Off-Sale	---	54	206,806	91,946	114,860	55.5%	129,182	(14,322)	25,617	347	10,948	5.3%	---
Hanley Falls	On- & Off-Sale	---	243	152,598	80,893	71,705	47.0%	73,188	(1,483)	13,155	433	11,239	7.4%	---
Hanska	On- & Off-Sale	---	382	213,079	118,457	94,622	44.4%	88,401	6,221	9,472	531	15,162	7.1%	---
Hawley	Off-Sale Only	---	2,219	1,505,391	1,095,704	409,687	27.2%	307,548	102,139	164	7,938	94,365	6.3%	10,000
Heron Lake	On- & Off-Sale	---	602	299,604	165,006	134,598	44.9%	136,381	(1,783)	1,063	---	(720)	-0.2%	(7,107)
Hinckley	On- & Off-Sale	---	1,904	2,921,543	2,129,857	791,686	27.1%	570,507	221,179	37,006	9,317	248,868	8.5%	120,000
Hitterdal	On- & Off-Sale	---	199	358,678	188,241	170,437	47.5%	160,983	9,454	---	---	9,454	2.6%	---
Holdingford	On- & Off-Sale	[38]	743	290,284	175,831	114,453	39.4%	159,975	(45,522)	20,563	---	(24,959)	-8.6%	---
Howard Lake	On- & Off-Sale	---	2,071	1,086,183	827,797	258,386	23.8%	239,419	18,967	190	---	19,157	1.8%	---
Hutchinson	Off-Sale Only	---	14,599	7,667,360	5,994,877	1,672,483	21.8%	947,384	725,099	3,355	4,792	723,662	9.4%	500,000
Isanti	Off-Sale Only	---	6,804	3,975,267	2,886,887	1,088,380	27.4%	571,770	516,610	12,629	---	529,239	13.3%	350,000
Isle	On- & Off-Sale	[38]	803	940,140	648,640	291,500	31.0%	253,428	38,072	35	---	38,107	4.1%	(5,636)
Ivanhoe	On- & Off-Sale	[38]	560	405,843	287,323	118,520	29.2%	147,340	(28,820)	7	18	(28,831)	-7.1%	---
Jackson	Off-Sale Only	---	3,323	1,482,868	1,073,364	409,504	27.6%	257,064	152,440	8,469	25,228	135,681	9.1%	41,000

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						Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Kasson	Off-Sale Only	---	6,851	1,766,088	1,359,974	406,114	23.0%	252,055	154,059	16,791	---	170,850	9.7%	16,000
Kelliher	On- & Off-Sale	---	258	684,494	431,974	252,520	36.9%	231,048	21,472	2,060	---	23,532	3.4%	20,000
Kenyon	On- & Off-Sale	---	1,894	787,063	557,396	229,667	29.2%	235,106	(5,439)	28,475	143	22,893	2.9%	---
Kiester	Off-Sale Only	---	488	229,323	171,338	57,985	25.3%	61,382	(3,397)	4,952	500	1,055	0.5%	---
Lake Park	On- & Off-Sale	---	728	821,220	559,464	261,756	31.9%	277,066	(15,310)	2,170	---	(13,140)	-1.6%	---
Lakefield	Off-Sale Only	---	1,735	731,924	538,574	193,350	26.4%	141,064	52,286	8,684	---	60,970	8.3%	6,000
Lakeville	Off-Sale Only	---	69,490	18,262,397	13,491,472	4,770,925	26.1%	3,263,124	1,507,801	149,486	---	1,657,287	9.1%	1,126,089
Lancaster	On- & Off-Sale	---	364	241,990	137,425	104,565	43.2%	116,163	(11,598)	6,838	---	(4,760)	-2.0%	10,000
Le Center	On- & Off-Sale	---	2,517	1,026,932	709,897	317,035	30.9%	334,975	(17,940)	68,759	3,695	47,124	4.6%	16,530
Lewisville	On- & Off-Sale	---	204	132,709	75,113	57,596	43.4%	83,201	(25,605)	20,002	---	(5,603)	-4.2%	---
Lexington	Off-Sale Only	---	2,248	4,255,639	3,198,144	1,057,495	24.8%	699,523	357,972	6,176	---	364,148	8.6%	125,000
Lindstrom	On- & Off-Sale	---	4,888	2,764,557	1,892,481	872,076	31.5%	765,227	106,849	55,388	---	162,237	5.9%	208,325
Litchfield	Off-Sale Only	---	6,624	2,936,976	2,197,018	739,958	25.2%	453,603	286,355	7,155	---	293,510	10.0%	295,318
Littlefork	On- & Off-Sale	---	553	230,203	145,874	84,329	36.6%	127,933	(43,604)	---	---	(43,604)	-18.9%	(15,000)
Long Prairie	Off-Sale Only	---	3,661	2,100,791	1,591,436	509,355	24.2%	274,192	235,163	3,868	---	239,031	11.4%	106,000
Longville	On- & Off-Sale	---	153	1,981,518	1,302,823	678,695	34.3%	454,644	224,051	512	---	224,563	11.3%	---
Lonsdale	Off-Sale Only	---	4,686	2,110,860	1,640,376	470,484	22.3%	307,151	163,333	577	---	163,910	7.8%	103,500
Luverne	Off-Sale Only	---	4,946	1,747,699	1,303,643	444,056	25.4%	316,660	127,396	12,763	254	139,905	8.0%	45,000
Madelia	Off-Sale Only	---	2,396	766,909	572,884	194,025	25.3%	137,434	56,591	3,192	---	59,783	7.8%	---
Madison	Off-Sale Only	---	1,518	503,756	366,106	137,650	27.3%	104,153	33,497	1,663	---	35,160	7.0%	30,000
Mahnomen	On- & Off-Sale	---	1,240	1,005,817	653,891	351,926	35.0%	411,131	(59,205)	27,966	---	(31,239)	-3.1%	---
Maple Lake	Off-Sale Only	---	2,159	2,359,008	1,779,342	579,666	24.6%	360,475	219,191	5,897	---	225,088	9.5%	50,000
Mapleton	On- & Off-Sale	---	1,710	509,312	327,667	181,645	35.7%	215,553	(33,908)	49,891	---	15,983	3.1%	---
Marshall	Off-Sale Only	---	13,628	6,860,252	4,923,147	1,937,105	28.2%	855,089	1,082,016	31,342	69,254	1,044,104	15.2%	300,000
Mazeppa	On- & Off-Sale	---	874	537,605	350,476	187,129	34.8%	192,852	(5,723)	30,063	3,166	21,174	3.9%	(6,356)
Medford	On- & Off-Sale	---	1,315	226,387	137,523	88,864	39.3%	123,946	(35,082)	19,455	---	(15,627)	-6.9%	---
Mentor	On- & Off-Sale	---	104	432,885	220,304	212,581	49.1%	209,195	3,386	11,895	---	15,281	3.5%	23,500

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Milaca	Off-Sale Only	---	3,021	2,894,083	2,135,436	758,647	26.2%	524,059	234,588	12,460	---	247,048	8.5%	92,650
Millerville	On- & Off-Sale	---	100	301,971	173,616	128,355	42.5%	102,347	26,008	2,594	---	28,602	9.5%	---
Miltona	On- & Off-Sale	---	431	618,690	394,977	223,713	36.2%	244,184	(20,471)	---	---	(20,471)	-3.3%	---
Montevideo	Off-Sale Only	---	5,398	2,791,462	2,066,954	724,508	26.0%	465,393	259,115	4,555	---	263,670	9.4%	255,000
Monticello	Off-Sale Only	---	14,455	7,405,960	5,502,228	1,903,732	25.7%	885,605	1,018,127	66,806	---	1,084,933	14.6%	660,000
Moose Lake	On- & Off-Sale	---	2,789	1,659,852	1,182,035	477,817	28.8%	379,316	98,501	---	---	98,501	5.9%	---
Mora	Off-Sale Only	---	3,665	4,438,807	3,259,400	1,179,407	26.6%	553,295	626,112	9,115	32,500	602,727	13.6%	295,539
Morris	Off-Sale Only	---	5,105	2,552,685	1,961,111	591,574	23.2%	357,744	233,830	13,435	---	247,265	9.7%	171,728
Mound	Off-Sale Only	---	9,398	3,838,205	2,760,265	1,077,940	28.1%	636,575	441,365	1,399	---	442,764	11.5%	175,000
Nevis	On- & Off-Sale	---	377	723,259	443,101	280,158	38.7%	257,434	22,724	9,981	---	32,705	4.5%	35,000
New York Mills	On- & Off-Sale	---	1,294	717,645	463,574	254,071	35.4%	203,771	50,300	4,326	---	54,626	7.6%	18,500
Nisswa	On- & Off-Sale	---	1,967	4,834,445	3,299,670	1,534,775	31.7%	1,083,717	451,058	5,593	---	456,651	9.4%	260,000
North Branch	Off-Sale Only	---	10,787	4,163,141	3,055,470	1,107,671	26.6%	932,158	175,513	665	---	176,178	4.2%	176,178
Northfield	Off-Sale Only	---	20,790	2,803,834	2,051,782	752,052	26.8%	502,358	249,694	26,934	---	276,628	9.9%	50,000
Northome	On- & Off-Sale	---	155	295,861	189,959	105,902	35.8%	128,753	(22,851)	17,646	---	(5,205)	-1.8%	---
Ogema	On- & Off-Sale	[0]	208	351,815	184,672	167,143	47.5%	160,019	7,124	8,425	---	15,549	4.4%	5,000
Ogilvie	On- & Off-Sale	---	388	672,214	403,091	269,123	40.0%	203,114	66,009	12,032	---	78,041	11.6%	5,000
Okabena	On- & Off-Sale	---	203	225,586	118,775	106,811	47.3%	135,985	(29,174)	---	---	(29,174)	-12.9%	---
Olivia	Off-Sale Only	---	2,343	1,217,612	893,578	324,034	26.6%	275,662	48,372	7,662	---	56,034	4.6%	---
Orr	On- & Off-Sale	---	211	599,637	372,787	226,850	37.8%	210,878	15,972	2,124	---	18,096	3.0%	34,100
Osakis	On- & Off-Sale	[0]	1,771	864,153	591,487	272,666	31.6%	258,160	14,506	35,643	---	50,149	5.8%	---
Palisade	On- & Off-Sale	---	162	277,890	155,910	121,980	43.9%	129,555	(7,575)	23,879	---	16,304	5.9%	---
Park Rapids	Off-Sale Only	---	4,142	3,429,983	2,531,849	898,134	26.2%	649,617	248,517	10,480	---	258,997	7.6%	33,810
Paynesville	Off-Sale Only	---	2,388	1,956,680	1,530,308	426,372	21.8%	331,675	94,697	40,767	---	135,464	6.9%	37,500
Pelican Rapids	Off-Sale Only	---	2,577	1,612,029	1,149,157	462,872	28.7%	273,951	188,921	3,273	8,721	183,473	11.4%	109,302
Perham	Off-Sale Only	---	3,512	4,434,307	3,183,071	1,251,236	28.2%	591,610	659,626	25,480	2,713	682,393	15.4%	196,555
Pine City	Off-Sale Only	---	3,130	2,417,996	1,722,525	695,471	28.8%	403,321	292,150	59,036	---	351,186	14.5%	350,000

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Pipestone	Off-Sale Only	---	4,215	1,980,348	1,446,249	534,099	27.0%	286,022	248,077	9,958	---	258,035	13.0%	80,167
Plainview	On- & Off-Sale	[21]	3,483	735,130	488,407	246,723	33.6%	231,659	15,064	445,038	---	460,102	62.6%	720,274
Princeton	Off-Sale Only	---	4,819	5,615,635	4,241,204	1,374,431	24.5%	710,614	663,817	59,736	---	723,553	12.9%	158,350
Proctor	Off-Sale Only	---	3,120	1,078,483	794,135	284,348	26.4%	242,128	42,220	151	4,287	38,084	3.5%	5,286
Randall	On- & Off-Sale	---	607	713,562	492,378	221,184	31.0%	197,529	23,655	27,447	---	51,102	7.2%	10,000
Ranier	On- & Off-Sale	---	569	270,474	121,793	148,681	55.0%	154,461	(5,780)	11,622	---	5,842	2.2%	---
Redwood Falls	Off-Sale Only	---	5,102	2,656,817	1,985,058	671,759	25.3%	509,019	162,740	19,681	7,385	175,036	6.6%	120,000
Remer	On- & Off-Sale	---	391	834,052	555,519	278,533	33.4%	391,352	(112,819)	---	---	(112,819)	-13.5%	2,500
Richfield	Off-Sale Only	---	36,994	13,262,924	9,886,359	3,376,565	25.5%	2,469,884	906,681	73,344	---	980,025	7.4%	768,210
Robbinsdale	Off-Sale Only	---	14,646	3,899,916	2,799,568	1,100,348	28.2%	938,891	161,457	27,126	---	188,583	4.8%	190,670
Rogers	On- & Off-Sale	---	13,295	4,451,110	3,019,305	1,431,805	32.2%	949,907	481,898	5,200	---	487,098	10.9%	302,579
Roseau	Off-Sale Only	---	2,744	2,168,664	1,589,875	578,789	26.7%	294,578	284,211	321	---	284,532	13.1%	200,000
Russell	On- & Off-Sale	---	348	247,774	153,733	94,041	38.0%	123,935	(29,894)	21,649	---	(8,245)	-3.3%	---
Sacred Heart	On- & Off-Sale	---	510	570,519	356,606	213,913	37.5%	206,655	7,258	31,319	---	38,577	6.8%	---
Saint Anthony	Off-Sale Only	---	9,257	7,015,974	5,252,004	1,763,970	25.1%	1,380,231	383,739	22,621	---	406,360	5.8%	250,000
Saint Francis	Off-Sale Only	---	8,142	2,777,610	2,031,338	746,272	26.9%	478,437	267,835	39,504	---	307,339	11.1%	60,000
Saint James	Off-Sale Only	---	4,793	1,098,655	733,713	364,942	33.2%	269,263	95,679	4,157	---	99,836	9.1%	69,102
Sauk Rapids	Off-Sale Only	---	13,862	3,618,973	2,771,180	847,793	23.4%	560,063	287,730	42,469	---	330,199	9.1%	90,000
Savage	Off-Sale Only	---	32,465	7,386,979	5,312,509	2,074,470	28.1%	1,216,465	858,005	4,366	---	862,371	11.7%	400,000
Sebeka	On- & Off-Sale	---	741	521,413	332,784	188,629	36.2%	188,782	(153)	---	116	(269)	-0.1%	---
Sherburn	On- & Off-Sale	---	1,058	891,658	587,465	304,193	34.1%	354,615	(50,422)	---	91	(50,513)	-5.7%	---
Silver Bay	On- & Off-Sale	---	1,857	1,169,510	761,450	408,060	34.9%	365,922	42,138	4,414	2,972	43,580	3.7%	---
Silver Lake	On- & Off-Sale	---	866	554,218	328,465	225,753	40.7%	252,237	(26,484)	15,703	541	(11,322)	-2.0%	10,000
Spring Grove	On- & Off-Sale	---	1,256	422,431	318,469	103,962	24.6%	124,573	(20,611)	4,096	---	(16,515)	-3.9%	26,800
Stacy	On- & Off-Sale	---	1,703	3,690,157	2,604,292	1,085,865	29.4%	858,790	227,075	36,655	22,056	241,674	6.5%	140,000
Thief River Falls	Off-Sale Only	---	8,749	5,837,878	4,401,933	1,435,945	24.6%	892,055	543,890	23,040	---	566,930	9.7%	431,307
Tracy	Off-Sale Only	---	2,076	870,812	578,826	291,986	33.5%	277,282	14,704	3,913	---	18,617	2.1%	(88,668)

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Table 5
Comparison of City Liquor Store Operations - 2020

Name of City	Type of Store	Footnotes	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	
Twin Valley	On- & Off-Sale	---	723	587,489	349,230	238,259	40.6%	190,169	48,090	1,901	---	49,991	8.5%	25,000
Two Harbors	Off-Sale Only	---	3,633	2,810,384	2,060,782	749,602	26.7%	486,226	263,376	19,452	---	282,828	10.1%	1,520
Ulen	On- & Off-Sale	---	476	332,110	169,989	162,121	48.8%	185,420	(23,299)	60	---	(23,239)	-7.0%	---
Underwood	Off-Sale Only	---	356	777,172	544,908	232,264	29.9%	136,512	95,752	1,043	---	96,795	12.5%	23,646
Vergas	Off-Sale Only	---	348	736,331	532,594	203,737	27.7%	121,484	82,253	2,442	---	84,695	11.5%	24,797
Verndale	On- & Off-Sale	---	511	233,165	125,468	107,697	46.2%	114,878	(7,181)	9,302	---	2,121	0.9%	---
Wadena	Off-Sale Only	---	4,325	2,566,183	1,929,884	636,299	24.8%	446,539	189,760	11,366	---	201,126	7.8%	182,458
Walker	Off-Sale Only	---	966	1,125,138	821,502	303,636	27.0%	219,158	84,478	2,200	---	86,678	7.7%	53,508
Walnut Grove	On- & Off-Sale	---	751	330,833	180,918	149,915	45.3%	220,869	(70,954)	9,323	---	(61,631)	-18.6%	---
Warroad	Off-Sale Only	---	1,830	2,082,265	1,532,455	549,810	26.4%	321,717	228,093	---	---	228,093	11.0%	85,000
Waverly	On- & Off-Sale	---	1,900	964,790	711,663	253,127	26.2%	218,633	34,494	---	55	34,439	3.6%	---
Wayzata	On- & Off-Sale	---	4,434	5,300,300	3,064,216	2,236,084	42.2%	2,112,067	124,017	42,811	124,369	42,459	0.8%	41,000
Wells	Off-Sale Only	---	2,410	1,240,320	945,928	294,392	23.7%	241,073	53,319	7,091	30,069	30,341	2.4%	---
West Concord	On- & Off-Sale	---	861	165,942	110,089	55,853	33.7%	105,278	(49,425)	5,577	---	(43,848)	-26.4%	---
Windom	Off-Sale Only	---	4,798	2,335,855	1,710,204	625,651	26.8%	460,526	165,125	4,194	---	169,319	7.2%	100,000
Wolf Lake	On- & Off-Sale	---	71	235,279	152,692	82,587	35.1%	133,257	(50,670)	19,815	---	(30,855)	-13.1%	(2,700)
Worthington	Off-Sale Only	---	13,947	5,035,805	3,751,609	1,284,196	25.5%	742,062	542,134	6,437	23,990	524,581	10.4%	199,500
Off-Sale Only			891,634	\$341,873,930	\$251,334,241	\$90,539,689	26.5%	\$58,954,965	\$31,584,724	\$2,072,233	\$721,117	\$32,935,840	9.6%	\$18,787,664
On- & Off-Sale			87,173	\$68,718,922	\$44,571,313	\$24,147,609	35.1%	\$22,466,103	\$1,681,506	\$1,621,603	\$196,967	\$3,106,142	4.5%	\$2,533,422
All Stores			978,807	\$410,592,852	\$295,905,554	\$114,687,298	27.9%	\$81,421,068	\$33,266,230	\$3,693,836	\$918,084	\$36,041,982	8.8%	\$21,321,086

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Table 6
Comparison of City Liquor Store Operations - 2020
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	---	69,490	18,262,397	13,491,472	4,770,925	26.1%	3,263,124	1,507,801	149,486	---	1,657,287	9.1%	1,126,089
2	Richfield	Off-Sale Only	---	36,994	13,262,924	9,886,359	3,376,565	25.5%	2,469,884	906,681	73,344	---	980,025	7.4%	768,210
3	Edina	Off-Sale Only	---	53,494	12,117,414	8,744,414	3,373,000	27.8%	2,777,603	595,397	59,180	---	654,577	5.4%	596,774
4	Eden Prairie	Off-Sale Only	---	64,198	11,711,560	8,299,999	3,411,561	29.1%	2,297,060	1,114,501	63,860	---	1,178,361	10.1%	850,000
5	Apple Valley	Off-Sale Only	---	56,374	10,878,589	7,726,224	3,152,365	29.0%	1,807,010	1,345,355	99,930	---	1,445,285	13.3%	660,000
6	Detroit Lakes	Off-Sale Only	---	9,869	8,900,464	6,528,784	2,371,680	26.6%	1,069,957	1,301,723	90,540	84,090	1,308,173	14.7%	585,717
7	Bemidji	Off-Sale Only	---	14,574	8,423,238	5,871,394	2,551,844	30.3%	1,609,741	942,103	36,013	150,374	827,742	9.8%	516,867
8	Elk River	Off-Sale Only	---	25,835	7,927,706	5,679,211	2,248,495	28.4%	1,440,451	808,044	215,252	---	1,023,296	12.9%	740,942
9	Hutchinson	Off-Sale Only	---	14,599	7,667,360	5,994,877	1,672,483	21.8%	947,384	725,099	3,355	4,792	723,662	9.4%	500,000
10	Columbia Heights	Off-Sale Only	---	21,973	7,585,383	5,649,325	1,936,058	25.5%	1,654,790	281,268	20,191	53,489	247,970	3.3%	90,900
11	Fergus Falls	Off-Sale Only	---	14,119	7,569,406	5,270,390	2,299,016	30.4%	1,218,297	1,080,719	42,277	---	1,122,996	14.8%	603,530
12	Monticello	Off-Sale Only	---	14,455	7,405,960	5,502,228	1,903,732	25.7%	885,605	1,018,127	66,806	---	1,084,933	14.6%	660,000
13	Savage	Off-Sale Only	---	32,465	7,386,979	5,312,509	2,074,470	28.1%	1,216,465	858,005	4,366	---	862,371	11.7%	400,000
14	Alexandria	Off-Sale Only	---	14,335	7,182,563	5,504,035	1,678,528	23.4%	1,098,771	579,757	10,626	7,022	583,361	8.1%	240,000
15	Saint Anthony	Off-Sale Only	---	9,257	7,015,974	5,252,004	1,763,970	25.1%	1,380,231	383,739	22,621	---	406,360	5.8%	250,000
16	Marshall	Off-Sale Only	---	13,628	6,860,252	4,923,147	1,937,105	28.2%	855,089	1,082,016	31,342	69,254	1,044,104	15.2%	300,000
17	Cambridge	Off-Sale Only	---	9,611	6,817,078	5,139,310	1,677,768	24.6%	977,456	700,312	18,190	---	718,502	10.5%	715,000
18	Fridley	Off-Sale Only	---	29,590	6,708,539	4,906,841	1,801,698	26.9%	1,233,172	568,526	21,473	---	589,999	8.8%	257,504
19	Buffalo	Off-Sale Only	---	16,168	6,579,097	4,835,906	1,743,191	26.5%	1,378,294	364,897	32,405	729	396,573	6.0%	475,000
20	Thief River Falls	Off-Sale Only	---	8,749	5,837,878	4,401,933	1,435,945	24.6%	892,055	543,890	23,040	---	566,930	9.7%	431,307
21	Big Lake	Off-Sale Only	---	11,686	5,751,171	4,148,340	1,602,831	27.9%	780,926	821,905	16,964	10,235	828,634	14.4%	448,881
22	Princeton	Off-Sale Only	---	4,819	5,615,635	4,241,204	1,374,431	24.5%	710,614	663,817	59,736	---	723,553	12.9%	158,350
23	Brooklyn Center	Off-Sale Only	---	33,782	5,490,543	3,989,186	1,501,357	27.3%	1,590,440	(89,083)	103,771	121,689	(107,001)	-1.9%	---
24	Farmington	Off-Sale Only	---	23,632	5,347,194	3,984,504	1,362,690	25.5%	974,201	388,489	48,176	---	436,665	8.2%	536,452
25	Wayzata	On- & Off-Sale	---	4,434	5,300,300	3,064,216	2,236,084	42.2%	2,112,067	124,017	42,811	124,369	42,459	0.8%	41,000
26	Worthington	Off-Sale Only	---	13,947	5,035,805	3,751,609	1,284,196	25.5%	742,062	542,134	6,437	23,990	524,581	10.4%	199,500
27	Anoka	Off-Sale Only	---	17,921	4,876,807	3,728,642	1,148,165	23.5%	859,260	288,905	42,148	26,384	304,669	6.2%	260,500

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Table 6
Comparison of City Liquor Store Operations - 2020
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	
28	Nisswa	On- & Off-Sale	---	1,967	4,834,445	3,299,670	1,534,775	31.7%	1,083,717	451,058	5,593	---	456,651	9.4%	260,000
29	Fairmont	Off-Sale Only	---	10,487	4,631,500	3,298,602	1,332,898	28.8%	614,697	718,201	41,040	---	759,241	16.4%	830,000
30	Rogers	On- & Off-Sale	---	13,295	4,451,110	3,019,305	1,431,805	32.2%	949,907	481,898	5,200	---	487,098	10.9%	302,579
31	Mora	Off-Sale Only	---	3,665	4,438,807	3,259,400	1,179,407	26.6%	553,295	626,112	9,115	32,500	602,727	13.6%	295,539
32	Perham	Off-Sale Only	---	3,512	4,434,307	3,183,071	1,251,236	28.2%	591,610	659,626	25,480	2,713	682,393	15.4%	196,555
33	Lexington	Off-Sale Only	---	2,248	4,255,639	3,198,144	1,057,495	24.8%	699,523	357,972	6,176	---	364,148	8.6%	125,000
34	North Branch	Off-Sale Only	---	10,787	4,163,141	3,055,470	1,107,671	26.6%	932,158	175,513	665	---	176,178	4.2%	176,178
35	Isanti	Off-Sale Only	---	6,804	3,975,267	2,886,887	1,088,380	27.4%	571,770	516,610	12,629	---	529,239	13.3%	350,000
36	Robbinsdale	Off-Sale Only	---	14,646	3,899,916	2,799,568	1,100,348	28.2%	938,891	161,457	27,126	---	188,583	4.8%	190,670
37	Mound	Off-Sale Only	---	9,398	3,838,205	2,760,265	1,077,940	28.1%	636,575	441,365	1,399	---	442,764	11.5%	175,000
38	Delano	Off-Sale Only	---	6,484	3,692,544	2,655,394	1,037,150	28.1%	608,492	428,658	40,995	---	469,653	12.7%	100,000
39	Stacy	On- & Off-Sale	---	1,703	3,690,157	2,604,292	1,085,865	29.4%	858,790	227,075	36,655	22,056	241,674	6.5%	140,000
40	Sauk Rapids	Off-Sale Only	---	13,862	3,618,973	2,771,180	847,793	23.4%	560,063	287,730	42,469	---	330,199	9.1%	90,000
41	Park Rapids	Off-Sale Only	---	4,142	3,429,983	2,531,849	898,134	26.2%	649,617	248,517	10,480	---	258,997	7.6%	33,810
42	Litchfield	Off-Sale Only	---	6,624	2,936,976	2,197,018	739,958	25.2%	453,603	286,355	7,155	---	293,510	10.0%	295,318
43	Hinckley	On- & Off-Sale	---	1,904	2,921,543	2,129,857	791,686	27.1%	570,507	221,179	37,006	9,317	248,868	8.5%	120,000
44	Milaca	Off-Sale Only	---	3,021	2,894,083	2,135,436	758,647	26.2%	524,059	234,588	12,460	---	247,048	8.5%	92,650
45	Two Harbors	Off-Sale Only	---	3,633	2,810,384	2,060,782	749,602	26.7%	486,226	263,376	19,452	---	282,828	10.1%	1,520
46	Northfield	Off-Sale Only	---	20,790	2,803,834	2,051,782	752,052	26.8%	502,358	249,694	26,934	---	276,628	9.9%	50,000
47	Montevideo	Off-Sale Only	---	5,398	2,791,462	2,066,954	724,508	26.0%	465,393	259,115	4,555	---	263,670	9.4%	255,000
48	Saint Francis	Off-Sale Only	---	8,142	2,777,610	2,031,338	746,272	26.9%	478,437	267,835	39,504	---	307,339	11.1%	60,000
49	Lindstrom	On- & Off-Sale	---	4,888	2,764,557	1,892,481	872,076	31.5%	765,227	106,849	55,388	---	162,237	5.9%	208,325
50	Redwood Falls	Off-Sale Only	---	5,102	2,656,817	1,985,058	671,759	25.3%	509,019	162,740	19,681	7,385	175,036	6.6%	120,000
51	Wadena	Off-Sale Only	---	4,325	2,566,183	1,929,884	636,299	24.8%	446,539	189,760	11,366	---	201,126	7.8%	182,458
52	Morris	Off-Sale Only	---	5,105	2,552,685	1,961,111	591,574	23.2%	357,744	233,830	13,435	---	247,265	9.7%	171,728
53	Glencoe	Off-Sale Only	---	5,744	2,531,225	1,881,095	650,130	25.7%	343,226	306,904	163	14,736	292,331	11.5%	325,000
54	Pine City	Off-Sale Only	---	3,130	2,417,996	1,722,525	695,471	28.8%	403,321	292,150	59,036	---	351,186	14.5%	350,000

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Table 6
Comparison of City Liquor Store Operations - 2020
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	
55	Maple Lake	Off-Sale Only	---	2,159	2,359,008	1,779,342	579,666	24.6%	360,475	219,191	5,897	---	225,088	9.5%	50,000
56	Windom	Off-Sale Only	---	4,798	2,335,855	1,710,204	625,651	26.8%	460,526	165,125	4,194	---	169,319	7.2%	100,000
57	Roseau	Off-Sale Only	---	2,744	2,168,664	1,589,875	578,789	26.7%	294,578	284,211	321	---	284,532	13.1%	200,000
58	Grand Marais	Off-Sale Only	---	1,337	2,123,342	1,530,189	593,153	27.9%	389,589	203,564	5,746	---	209,310	9.9%	200,000
59	Lonsdale	Off-Sale Only	---	4,686	2,110,860	1,640,376	470,484	22.3%	307,151	163,333	577	---	163,910	7.8%	103,500
60	Long Prairie	Off-Sale Only	---	3,661	2,100,791	1,591,436	509,355	24.2%	274,192	235,163	3,868	---	239,031	11.4%	106,000
61	Warroad	Off-Sale Only	---	1,830	2,082,265	1,532,455	549,810	26.4%	321,717	228,093	---	---	228,093	11.0%	85,000
62	Braham	Off-Sale Only	---	1,769	2,025,160	1,473,615	551,545	27.2%	386,959	164,586	21,536	---	186,122	9.2%	193,300
63	Blue Earth	Off-Sale Only	---	3,174	2,006,057	1,513,775	492,282	24.5%	358,083	134,199	4,236	---	138,435	6.9%	50,000
64	Battle Lake	Off-Sale Only	---	857	1,991,442	1,469,834	521,608	26.2%	386,953	134,655	2,858	---	137,513	6.9%	96,000
65	Longville	On- & Off-Sale	---	153	1,981,518	1,302,823	678,695	34.3%	454,644	224,051	512	---	224,563	11.3%	---
66	Pipestone	Off-Sale Only	---	4,215	1,980,348	1,446,249	534,099	27.0%	286,022	248,077	9,958	---	258,035	13.0%	80,167
67	Paynesville	Off-Sale Only	---	2,388	1,956,680	1,530,308	426,372	21.8%	331,675	94,697	40,767	---	135,464	6.9%	37,500
68	Bagley	Off-Sale Only	---	1,285	1,912,628	1,375,797	536,831	28.1%	329,964	206,867	358	25,711	181,514	9.5%	---
69	Glenwood	Off-Sale Only	---	2,657	1,794,172	1,328,464	465,708	26.0%	231,835	233,873	3,087	---	236,960	13.2%	60,000
70	Baudette	On- & Off-Sale	---	966	1,778,672	1,190,743	587,929	33.1%	444,075	143,854	9,275	---	153,129	8.6%	115,000
71	Kasson	Off-Sale Only	---	6,851	1,766,088	1,359,974	406,114	23.0%	252,055	154,059	16,791	---	170,850	9.7%	16,000
72	Cook	Off-Sale Only	---	534	1,753,359	1,290,351	463,008	26.4%	331,354	131,654	14,250	---	145,904	8.3%	---
73	Luverne	Off-Sale Only	---	4,946	1,747,699	1,303,643	444,056	25.4%	316,660	127,396	12,763	254	139,905	8.0%	45,000
74	Hackensack	On- & Off-Sale	---	294	1,743,453	1,277,357	466,096	26.7%	294,594	171,502	---	---	171,502	9.8%	26,240
75	Moose Lake	On- & Off-Sale	---	2,789	1,659,852	1,182,035	477,817	28.8%	379,316	98,501	---	---	98,501	5.9%	---
76	Pelican Rapids	Off-Sale Only	---	2,577	1,612,029	1,149,157	462,872	28.7%	273,951	188,921	3,273	8,721	183,473	11.4%	109,302
77	Aitkin	Off-Sale Only	---	2,168	1,604,961	1,270,704	334,257	20.8%	213,928	120,329	23,514	---	143,843	9.0%	75,000
78	Dassel	Off-Sale Only	---	1,472	1,541,232	1,198,717	342,515	22.2%	266,743	75,772	15,678	6,637	84,813	5.5%	---
79	Hawley	Off-Sale Only	---	2,219	1,505,391	1,095,704	409,687	27.2%	307,548	102,139	164	7,938	94,365	6.3%	10,000
80	Jackson	Off-Sale Only	---	3,323	1,482,868	1,073,364	409,504	27.6%	257,064	152,440	8,469	25,228	135,681	9.1%	41,000
81	Granite Falls	Off-Sale Only	---	2,737	1,395,644	1,031,356	364,288	26.1%	214,370	149,918	6,819	2,231	154,506	11.1%	68,275

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Table 6
Comparison of City Liquor Store Operations - 2020
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	
82	Benson	On- & Off-Sale	---	3,480	1,341,749	940,109	401,640	29.9%	343,786	57,854	28,150	---	86,004	6.4%	76,773
83	Blackduck	On- & Off-Sale	---	845	1,289,600	816,140	473,460	36.7%	474,042	(582)	11,217	---	10,635	0.8%	76,781
84	Wells	Off-Sale Only	---	2,410	1,240,320	945,928	294,392	23.7%	241,073	53,319	7,091	30,069	30,341	2.4%	---
85	Olivia	Off-Sale Only	---	2,343	1,217,612	893,578	324,034	26.6%	275,662	48,372	7,662	---	56,034	4.6%	---
86	Silver Bay	On- & Off-Sale	---	1,857	1,169,510	761,450	408,060	34.9%	365,922	42,138	4,414	2,972	43,580	3.7%	---
87	Walker	Off-Sale Only	---	966	1,125,138	821,502	303,636	27.0%	219,158	84,478	2,200	---	86,678	7.7%	53,508
88	Saint James	Off-Sale Only	---	4,793	1,098,655	733,713	364,942	33.2%	269,263	95,679	4,157	---	99,836	9.1%	69,102
89	Howard Lake	On- & Off-Sale	---	2,071	1,086,183	827,797	258,386	23.8%	239,419	18,967	190	---	19,157	1.8%	---
90	Proctor	Off-Sale Only	---	3,120	1,078,483	794,135	284,348	26.4%	242,128	42,220	151	4,287	38,084	3.5%	5,286
91	Caledonia	Off-Sale Only	---	2,847	1,044,595	786,457	258,138	24.7%	173,243	84,895	1,241	---	86,136	8.2%	---
92	Le Center	On- & Off-Sale	---	2,517	1,026,932	709,897	317,035	30.9%	334,975	(17,940)	68,759	3,695	47,124	4.6%	16,530
93	Mahnomen	On- & Off-Sale	---	1,240	1,005,817	653,891	351,926	35.0%	411,131	(59,205)	27,966	---	(31,239)	-3.1%	---
94	Darwin	Off-Sale Only	---	348	1,005,284	808,267	197,017	19.6%	139,363	57,654	10,587	---	68,241	6.8%	100,000
95	Waverly	On- & Off-Sale	---	1,900	964,790	711,663	253,127	26.2%	218,633	34,494	---	55	34,439	3.6%	---
96	Isle	On- & Off-Sale	[38]	803	940,140	648,640	291,500	31.0%	253,428	38,072	35	---	38,107	4.1%	(5,636)
97	Sherburn	On- & Off-Sale	---	1,058	891,658	587,465	304,193	34.1%	354,615	(50,422)	---	91	(50,513)	-5.7%	---
98	Tracy	Off-Sale Only	---	2,076	870,812	578,826	291,986	33.5%	277,282	14,704	3,913	---	18,617	2.1%	(88,668)
99	Osakis	On- & Off-Sale	[0]	1,771	864,153	591,487	272,666	31.6%	258,160	14,506	35,643	---	50,149	5.8%	---
100	Remer	On- & Off-Sale	---	391	834,052	555,519	278,533	33.4%	391,352	(112,819)	---	---	(112,819)	-13.5%	2,500
101	Lake Park	On- & Off-Sale	---	728	821,220	559,464	261,756	31.9%	277,066	(15,310)	2,170	---	(13,140)	-1.6%	---
102	Kenyon	On- & Off-Sale	---	1,894	787,063	557,396	229,667	29.2%	235,106	(5,439)	28,475	143	22,893	2.9%	---
103	Underwood	Off-Sale Only	---	356	777,172	544,908	232,264	29.9%	136,512	95,752	1,043	---	96,795	12.5%	23,646
104	Madelia	Off-Sale Only	---	2,396	766,909	572,884	194,025	25.3%	137,434	56,591	3,192	---	59,783	7.8%	---
105	Barnesville	Off-Sale Only	---	2,759	749,942	574,086	175,856	23.4%	97,406	78,450	2,511	---	80,961	10.8%	---
106	Vergas	Off-Sale Only	---	348	736,331	532,594	203,737	27.7%	121,484	82,253	2,442	---	84,695	11.5%	24,797
107	Plainview	On- & Off-Sale	[21]	3,483	735,130	488,407	246,723	33.6%	231,659	15,064	445,038	---	460,102	62.6%	720,274
108	Lakefield	Off-Sale Only	---	1,735	731,924	538,574	193,350	26.4%	141,064	52,286	8,684	---	60,970	8.3%	6,000

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Table 6
Comparison of City Liquor Store Operations - 2020
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	
109	Nevis	On- & Off-Sale	---	377	723,259	443,101	280,158	38.7%	257,434	22,724	9,981	---	32,705	4.5%	35,000
110	New York Mills	On- & Off-Sale	---	1,294	717,645	463,574	254,071	35.4%	203,771	50,300	4,326	---	54,626	7.6%	18,500
111	Randall	On- & Off-Sale	---	607	713,562	492,378	221,184	31.0%	197,529	23,655	27,447	---	51,102	7.2%	10,000
112	Appleton	Off-Sale Only	---	1,392	708,921	491,150	217,771	30.7%	139,944	77,827	---	159	77,668	11.0%	---
113	Finlayson	On- & Off-Sale	---	295	701,012	431,487	269,525	38.4%	300,907	(31,382)	75	5,576	(36,883)	-5.3%	---
114	Kelliher	On- & Off-Sale	---	258	684,494	431,974	252,520	36.9%	231,048	21,472	2,060	---	23,532	3.4%	20,000
115	Ogilvie	On- & Off-Sale	---	388	672,214	403,091	269,123	40.0%	203,114	66,009	12,032	---	78,041	11.6%	5,000
116	Ada	Off-Sale Only	---	1,740	629,979	467,631	162,348	25.8%	162,756	(408)	6,581	---	6,173	1.0%	---
117	Miltona	On- & Off-Sale	---	431	618,690	394,977	223,713	36.2%	244,184	(20,471)	---	---	(20,471)	-3.3%	---
118	Orr	On- & Off-Sale	---	211	599,637	372,787	226,850	37.8%	210,878	15,972	2,124	---	18,096	3.0%	34,100
119	Twin Valley	On- & Off-Sale	---	723	587,489	349,230	238,259	40.6%	190,169	48,090	1,901	---	49,991	8.5%	25,000
120	Frazee	On- & Off-Sale	---	1,335	584,847	387,314	197,533	33.8%	167,853	29,680	112	---	29,792	5.1%	---
121	Sacred Heart	On- & Off-Sale	---	510	570,519	356,606	213,913	37.5%	206,655	7,258	31,319	---	38,577	6.8%	---
122	Dawson	Off-Sale Only	---	1,466	563,202	401,910	161,292	28.6%	142,998	18,294	1,201	---	19,495	3.5%	---
123	Silver Lake	On- & Off-Sale	---	866	554,218	328,465	225,753	40.7%	252,237	(26,484)	15,703	541	(11,322)	-2.0%	10,000
124	Fifty Lakes	On- & Off-Sale	---	443	545,158	284,130	261,028	47.9%	227,569	33,459	21,422	591	54,290	10.0%	816
125	Mazeppa	On- & Off-Sale	---	874	537,605	350,476	187,129	34.8%	192,852	(5,723)	30,063	3,166	21,174	3.9%	(6,356)
126	Sebeka	On- & Off-Sale	---	741	521,413	332,784	188,629	36.2%	188,782	(153)	---	116	(269)	-0.1%	---
127	Mapleton	On- & Off-Sale	---	1,710	509,312	327,667	181,645	35.7%	215,553	(33,908)	49,891	---	15,983	3.1%	---
128	Clearbrook	On- & Off-Sale	---	464	505,821	292,137	213,684	42.2%	174,342	39,342	---	---	39,342	7.8%	(10,000)
129	Madison	Off-Sale Only	---	1,518	503,756	366,106	137,650	27.3%	104,153	33,497	1,663	---	35,160	7.0%	30,000
130	Elizabeth	Off-Sale Only	---	168	487,958	384,347	103,611	21.2%	94,847	8,764	---	---	8,764	1.8%	---
131	Beaver Bay	On- & Off-Sale	---	120	472,878	312,799	160,079	33.9%	148,945	11,134	5,579	---	16,713	3.5%	---
132	Browerville	On- & Off-Sale	---	839	470,774	298,304	172,470	36.6%	192,347	(19,877)	15,262	---	(4,615)	-1.0%	(14,835)
133	Brandon	On- & Off-Sale	---	501	459,863	282,091	177,772	38.7%	175,933	1,839	22,030	---	23,869	5.2%	11,776
134	Boyd	On- & Off-Sale	---	141	444,750	271,900	172,850	38.9%	227,862	(55,012)	27,377	8,792	(36,427)	-8.2%	---
135	Mentor	On- & Off-Sale	---	104	432,885	220,304	212,581	49.1%	209,195	3,386	11,895	---	15,281	3.5%	23,500

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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	
136	Spring Grove	On- & Off-Sale	---	1,256	422,431	318,469	103,962	24.6%	124,573	(20,611)	4,096	---	(16,515)	-3.9%	26,800
137	Ivanhoe	On- & Off-Sale	[38]	560	405,843	287,323	118,520	29.2%	147,340	(28,820)	7	18	(28,831)	-7.1%	---
138	Barnum	On- & Off-Sale	---	620	401,732	235,523	166,209	41.4%	232,946	(66,737)	22,000	---	(44,737)	-11.1%	190,000
139	Akeley	On- & Off-Sale	---	404	400,532	214,376	186,156	46.5%	168,152	18,004	1,327	---	19,331	4.8%	---
140	Buffalo Lake	On- & Off-Sale	---	660	398,144	234,838	163,306	41.0%	201,152	(37,846)	9,677	---	(28,169)	-7.1%	---
141	Clarissa	On- & Off-Sale	---	661	395,727	248,095	147,632	37.3%	164,068	(16,436)	3,960	---	(12,476)	-3.2%	---
142	Cromwell	On- & Off-Sale	---	240	368,677	157,377	211,300	57.3%	170,403	40,897	4,424	---	45,321	12.3%	---
143	Callaway	On- & Off-Sale	---	178	363,268	183,623	179,645	49.5%	185,054	(5,409)	4,287	---	(1,122)	-0.3%	3,330
144	Hitterdal	On- & Off-Sale	---	199	358,678	188,241	170,437	47.5%	160,983	9,454	---	---	9,454	2.6%	---
145	Ogema	On- & Off-Sale	[0]	208	351,815	184,672	167,143	47.5%	160,019	7,124	8,425	---	15,549	4.4%	5,000
146	Balaton	On- & Off-Sale	---	595	344,781	230,544	114,237	33.1%	139,125	(24,888)	3,110	---	(21,778)	-6.3%	1
147	Foreston	On- & Off-Sale	---	559	340,203	170,469	169,734	49.9%	154,092	15,642	19,396	---	35,038	10.3%	27,093
148	Ulen	On- & Off-Sale	---	476	332,110	169,989	162,121	48.8%	185,420	(23,299)	60	---	(23,239)	-7.0%	---
149	Walnut Grove	On- & Off-Sale	---	751	330,833	180,918	149,915	45.3%	220,869	(70,954)	9,323	---	(61,631)	-18.6%	---
150	Goodridge	On- & Off-Sale	---	112	324,019	183,629	140,390	43.3%	142,184	(1,794)	1,000	---	(794)	-0.2%	---
151	Millerville	On- & Off-Sale	---	100	301,971	173,616	128,355	42.5%	102,347	26,008	2,594	---	28,602	9.5%	---
152	Heron Lake	On- & Off-Sale	---	602	299,604	165,006	134,598	44.9%	136,381	(1,783)	1,063	---	(720)	-0.2%	(7,107)
153	Gilman	On- & Off-Sale	---	226	297,826	137,724	160,102	53.8%	184,857	(24,755)	35,937	1,156	10,026	3.4%	---
154	Northome	On- & Off-Sale	---	155	295,861	189,959	105,902	35.8%	128,753	(22,851)	17,646	---	(5,205)	-1.8%	---
155	Dalton	Off-Sale Only	---	215	290,827	219,414	71,413	24.6%	67,639	3,774	698	---	4,472	1.5%	---
156	Holdingsford	On- & Off-Sale	[38]	743	290,284	175,831	114,453	39.4%	159,975	(45,522)	20,563	---	(24,959)	-8.6%	---
157	De Graff	On- & Off-Sale	---	110	287,511	153,036	134,475	46.8%	178,279	(43,804)	58,305	10,569	3,932	1.4%	---
158	Palisade	On- & Off-Sale	---	162	277,890	155,910	121,980	43.9%	129,555	(7,575)	23,879	---	16,304	5.9%	---
159	Ranier	On- & Off-Sale	---	569	270,474	121,793	148,681	55.0%	154,461	(5,780)	11,622	---	5,842	2.2%	---
160	Russell	On- & Off-Sale	---	348	247,774	153,733	94,041	38.0%	123,935	(29,894)	21,649	---	(8,245)	-3.3%	---
161	Big Falls	On- & Off-Sale	---	175	247,502	121,841	125,661	50.8%	132,073	(6,412)	611	---	(5,801)	-2.3%	---
162	Lancaster	On- & Off-Sale	---	364	241,990	137,425	104,565	43.2%	116,163	(11,598)	6,838	---	(4,760)	-2.0%	10,000

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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	
163	Wolf Lake	On- & Off-Sale	---	71	235,279	152,692	82,587	35.1%	133,257	(50,670)	19,815	---	(30,855)	-13.1%	(2,700)
164	Verndale	On- & Off-Sale	---	511	233,165	125,468	107,697	46.2%	114,878	(7,181)	9,302	---	2,121	0.9%	---
165	Eagle Bend	On- & Off-Sale	---	546	232,576	136,277	96,299	41.4%	102,974	(6,675)	18,807	---	12,132	5.2%	(2,424)
166	Littlefork	On- & Off-Sale	---	553	230,203	145,874	84,329	36.6%	127,933	(43,604)	---	---	(43,604)	-18.9%	(15,000)
167	Kiester	Off-Sale Only	---	488	229,323	171,338	57,985	25.3%	61,382	(3,397)	4,952	500	1,055	0.5%	---
168	Medford	On- & Off-Sale	---	1,315	226,387	137,523	88,864	39.3%	123,946	(35,082)	19,455	---	(15,627)	-6.9%	---
169	Okabena	On- & Off-Sale	---	203	225,586	118,775	106,811	47.3%	135,985	(29,174)	---	---	(29,174)	-12.9%	---
170	Butterfield	Off-Sale Only	---	601	221,835	160,910	60,925	27.5%	74,723	(13,798)	2,975	---	(10,823)	-4.9%	---
171	Hanska	On- & Off-Sale	---	382	213,079	118,457	94,622	44.4%	88,401	6,221	9,472	531	15,162	7.1%	---
172	Cleveland	On- & Off-Sale	---	747	208,765	137,527	71,238	34.1%	121,022	(49,784)	32,715	---	(17,069)	-8.2%	---
173	Hadley	On- & Off-Sale	---	54	206,806	91,946	114,860	55.5%	129,182	(14,322)	25,617	347	10,948	5.3%	---
174	West Concord	On- & Off-Sale	---	861	165,942	110,089	55,853	33.7%	105,278	(49,425)	5,577	---	(43,848)	-26.4%	---
175	Hanley Falls	On- & Off-Sale	---	243	152,598	80,893	71,705	47.0%	73,188	(1,483)	13,155	433	11,239	7.4%	---
176	Avoca	On- & Off-Sale	---	111	145,798	65,802	79,996	54.9%	101,165	(21,169)	20,790	2,433	(2,812)	-1.9%	36,525
177	Lewisville	On- & Off-Sale	---	204	132,709	75,113	57,596	43.4%	83,201	(25,605)	20,002	---	(5,603)	-4.2%	---
178	Elmore	Off-Sale Only	---	549	102,956	74,434	28,522	27.7%	25,501	3,021	1,321	---	4,342	4.2%	---
179	Ellendale	On- & Off-Sale	[32]	676	900	1,237	(337)	-37.4%	1,237	(1,574)	1	---	(1,573)	-174.8%	(963)
Off-Sale Only				891,634	\$341,873,930	\$251,334,241	\$90,539,689	26.5%	\$58,954,965	\$31,584,724	\$2,072,233	\$721,117	\$32,935,840	9.6%	\$18,787,664
On- & Off-Sale				87,173	\$68,718,922	\$44,571,313	\$24,147,609	35.1%	\$22,466,103	\$1,681,506	\$1,621,603	\$196,967	\$3,106,142	4.5%	\$2,533,422
All Stores				978,807	\$410,592,852	\$295,905,554	\$114,687,298	27.9%	\$81,421,068	\$33,266,230	\$3,693,836	\$918,084	\$36,041,982	8.8%	\$21,321,086

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Table 7
Comparison of City Liquor Store Operations - 2020
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	Plainview	On- & Off-Sale	[21]	3,483	735,130	488,407	246,723	33.6%	231,659	15,064	445,038	---	460,102	62.6%	720,274
2	Fairmont	Off-Sale Only	---	10,487	4,631,500	3,298,602	1,332,898	28.8%	614,697	718,201	41,040	---	759,241	16.4%	830,000
3	Perham	Off-Sale Only	---	3,512	4,434,307	3,183,071	1,251,236	28.2%	591,610	659,626	25,480	2,713	682,393	15.4%	196,555
4	Marshall	Off-Sale Only	---	13,628	6,860,252	4,923,147	1,937,105	28.2%	855,089	1,082,016	31,342	69,254	1,044,104	15.2%	300,000
5	Fergus Falls	Off-Sale Only	---	14,119	7,569,406	5,270,390	2,299,016	30.4%	1,218,297	1,080,719	42,277	---	1,122,996	14.8%	603,530
6	Detroit Lakes	Off-Sale Only	---	9,869	8,900,464	6,528,784	2,371,680	26.6%	1,069,957	1,301,723	90,540	84,090	1,308,173	14.7%	585,717
7	Monticello	Off-Sale Only	---	14,455	7,405,960	5,502,228	1,903,732	25.7%	885,605	1,018,127	66,806	---	1,084,933	14.6%	660,000
8	Pine City	Off-Sale Only	---	3,130	2,417,996	1,722,525	695,471	28.8%	403,321	292,150	59,036	---	351,186	14.5%	350,000
9	Big Lake	Off-Sale Only	---	11,686	5,751,171	4,148,340	1,602,831	27.9%	780,926	821,905	16,964	10,235	828,634	14.4%	448,881
10	Mora	Off-Sale Only	---	3,665	4,438,807	3,259,400	1,179,407	26.6%	553,295	626,112	9,115	32,500	602,727	13.6%	295,539
11	Isanti	Off-Sale Only	---	6,804	3,975,267	2,886,887	1,088,380	27.4%	571,770	516,610	12,629	---	529,239	13.3%	350,000
12	Apple Valley	Off-Sale Only	---	56,374	10,878,589	7,726,224	3,152,365	29.0%	1,807,010	1,345,355	99,930	---	1,445,285	13.3%	660,000
13	Glenwood	Off-Sale Only	---	2,657	1,794,172	1,328,464	465,708	26.0%	231,835	233,873	3,087	---	236,960	13.2%	60,000
14	Roseau	Off-Sale Only	---	2,744	2,168,664	1,589,875	578,789	26.7%	294,578	284,211	321	---	284,532	13.1%	200,000
15	Pipestone	Off-Sale Only	---	4,215	1,980,348	1,446,249	534,099	27.0%	286,022	248,077	9,958	---	258,035	13.0%	80,167
16	Elk River	Off-Sale Only	---	25,835	7,927,706	5,679,211	2,248,495	28.4%	1,440,451	808,044	215,252	---	1,023,296	12.9%	740,942
17	Princeton	Off-Sale Only	---	4,819	5,615,635	4,241,204	1,374,431	24.5%	710,614	663,817	59,736	---	723,553	12.9%	158,350
18	Delano	Off-Sale Only	---	6,484	3,692,544	2,655,394	1,037,150	28.1%	608,492	428,658	40,995	---	469,653	12.7%	100,000
19	Underwood	Off-Sale Only	---	356	777,172	544,908	232,264	29.9%	136,512	95,752	1,043	---	96,795	12.5%	23,646
20	Cromwell	On- & Off-Sale	---	240	368,677	157,377	211,300	57.3%	170,403	40,897	4,424	---	45,321	12.3%	---
21	Savage	Off-Sale Only	---	32,465	7,386,979	5,312,509	2,074,470	28.1%	1,216,465	858,005	4,366	---	862,371	11.7%	400,000
22	Ogilvie	On- & Off-Sale	---	388	672,214	403,091	269,123	40.0%	203,114	66,009	12,032	---	78,041	11.6%	5,000
23	Glencoe	Off-Sale Only	---	5,744	2,531,225	1,881,095	650,130	25.7%	343,226	306,904	163	14,736	292,331	11.5%	325,000
24	Mound	Off-Sale Only	---	9,398	3,838,205	2,760,265	1,077,940	28.1%	636,575	441,365	1,399	---	442,764	11.5%	175,000
25	Vergas	Off-Sale Only	---	348	736,331	532,594	203,737	27.7%	121,484	82,253	2,442	---	84,695	11.5%	24,797
26	Pelican Rapids	Off-Sale Only	---	2,577	1,612,029	1,149,157	462,872	28.7%	273,951	188,921	3,273	8,721	183,473	11.4%	109,302
27	Long Prairie	Off-Sale Only	---	3,661	2,100,791	1,591,436	509,355	24.2%	274,192	235,163	3,868	---	239,031	11.4%	106,000
28	Longville	On- & Off-Sale	---	153	1,981,518	1,302,823	678,695	34.3%	454,644	224,051	512	---	224,563	11.3%	---

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
29	Granite Falls	Off-Sale Only	---	2,737	1,395,644	1,031,356	364,288	26.1%	214,370	149,918	6,819	2,231	154,506	11.1%	68,275
30	Saint Francis	Off-Sale Only	---	8,142	2,777,610	2,031,338	746,272	26.9%	478,437	267,835	39,504	---	307,339	11.1%	60,000
31	Appleton	Off-Sale Only	---	1,392	708,921	491,150	217,771	30.7%	139,944	77,827	---	159	77,668	11.0%	---
32	Warroad	Off-Sale Only	---	1,830	2,082,265	1,532,455	549,810	26.4%	321,717	228,093	---	---	228,093	11.0%	85,000
33	Rogers	On- & Off-Sale	---	13,295	4,451,110	3,019,305	1,431,805	32.2%	949,907	481,898	5,200	---	487,098	10.9%	302,579
34	Barnesville	Off-Sale Only	---	2,759	749,942	574,086	175,856	23.4%	97,406	78,450	2,511	---	80,961	10.8%	---
35	Cambridge	Off-Sale Only	---	9,611	6,817,078	5,139,310	1,677,768	24.6%	977,456	700,312	18,190	---	718,502	10.5%	715,000
36	Worthington	Off-Sale Only	---	13,947	5,035,805	3,751,609	1,284,196	25.5%	742,062	542,134	6,437	23,990	524,581	10.4%	199,500
37	Foreston	On- & Off-Sale	---	559	340,203	170,469	169,734	49.9%	154,092	15,642	19,396	---	35,038	10.3%	27,093
38	Two Harbors	Off-Sale Only	---	3,633	2,810,384	2,060,782	749,602	26.7%	486,226	263,376	19,452	---	282,828	10.1%	1,520
39	Eden Prairie	Off-Sale Only	---	64,198	11,711,560	8,299,999	3,411,561	29.1%	2,297,060	1,114,501	63,860	---	1,178,361	10.1%	850,000
40	Litchfield	Off-Sale Only	---	6,624	2,936,976	2,197,018	739,958	25.2%	453,603	286,355	7,155	---	293,510	10.0%	295,318
41	Fifty Lakes	On- & Off-Sale	---	443	545,158	284,130	261,028	47.9%	227,569	33,459	21,422	591	54,290	10.0%	816
42	Northfield	Off-Sale Only	---	20,790	2,803,834	2,051,782	752,052	26.8%	502,358	249,694	26,934	---	276,628	9.9%	50,000
43	Grand Marais	Off-Sale Only	---	1,337	2,123,342	1,530,189	593,153	27.9%	389,589	203,564	5,746	---	209,310	9.9%	200,000
44	Hackensack	On- & Off-Sale	---	294	1,743,453	1,277,357	466,096	26.7%	294,594	171,502	---	---	171,502	9.8%	26,240
45	Bemidji	Off-Sale Only	---	14,574	8,423,238	5,871,394	2,551,844	30.3%	1,609,741	942,103	36,013	150,374	827,742	9.8%	516,867
46	Thief River Falls	Off-Sale Only	---	8,749	5,837,878	4,401,933	1,435,945	24.6%	892,055	543,890	23,040	---	566,930	9.7%	431,307
47	Morris	Off-Sale Only	---	5,105	2,552,685	1,961,111	591,574	23.2%	357,744	233,830	13,435	---	247,265	9.7%	171,728
48	Kasson	Off-Sale Only	---	6,851	1,766,088	1,359,974	406,114	23.0%	252,055	154,059	16,791	---	170,850	9.7%	16,000
49	Maple Lake	Off-Sale Only	---	2,159	2,359,008	1,779,342	579,666	24.6%	360,475	219,191	5,897	---	225,088	9.5%	50,000
50	Bagley	Off-Sale Only	---	1,285	1,912,628	1,375,797	536,831	28.1%	329,964	206,867	358	25,711	181,514	9.5%	---
51	Millerville	On- & Off-Sale	---	100	301,971	173,616	128,355	42.5%	102,347	26,008	2,594	---	28,602	9.5%	---
52	Nisswa	On- & Off-Sale	---	1,967	4,834,445	3,299,670	1,534,775	31.7%	1,083,717	451,058	5,593	---	456,651	9.4%	260,000
53	Montevideo	Off-Sale Only	---	5,398	2,791,462	2,066,954	724,508	26.0%	465,393	259,115	4,555	---	263,670	9.4%	255,000
54	Hutchinson	Off-Sale Only	---	14,599	7,667,360	5,994,877	1,672,483	21.8%	947,384	725,099	3,355	4,792	723,662	9.4%	500,000
55	Braham	Off-Sale Only	---	1,769	2,025,160	1,473,615	551,545	27.2%	386,959	164,586	21,536	---	186,122	9.2%	193,300
56	Jackson	Off-Sale Only	---	3,323	1,482,868	1,073,364	409,504	27.6%	257,064	152,440	8,469	25,228	135,681	9.1%	41,000

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
57	Sauk Rapids	Off-Sale Only	---	13,862	3,618,973	2,771,180	847,793	23.4%	560,063	287,730	42,469	---	330,199	9.1%	90,000
58	Saint James	Off-Sale Only	---	4,793	1,098,655	733,713	364,942	33.2%	269,263	95,679	4,157	---	99,836	9.1%	69,102
59	Lakeville	Off-Sale Only	---	69,490	18,262,397	13,491,472	4,770,925	26.1%	3,263,124	1,507,801	149,486	---	1,657,287	9.1%	1,126,089
60	Aitkin	Off-Sale Only	---	2,168	1,604,961	1,270,704	334,257	20.8%	213,928	120,329	23,514	---	143,843	9.0%	75,000
61	Fridley	Off-Sale Only	---	29,590	6,708,539	4,906,841	1,801,698	26.9%	1,233,172	568,526	21,473	---	589,999	8.8%	257,504
62	Baudette	On- & Off-Sale	---	966	1,778,672	1,190,743	587,929	33.1%	444,075	143,854	9,275	---	153,129	8.6%	115,000
63	Lexington	Off-Sale Only	---	2,248	4,255,639	3,198,144	1,057,495	24.8%	699,523	357,972	6,176	---	364,148	8.6%	125,000
64	Milaca	Off-Sale Only	---	3,021	2,894,083	2,135,436	758,647	26.2%	524,059	234,588	12,460	---	247,048	8.5%	92,650
65	Hinckley	On- & Off-Sale	---	1,904	2,921,543	2,129,857	791,686	27.1%	570,507	221,179	37,006	9,317	248,868	8.5%	120,000
66	Twin Valley	On- & Off-Sale	---	723	587,489	349,230	238,259	40.6%	190,169	48,090	1,901	---	49,991	8.5%	25,000
67	Lakefield	Off-Sale Only	---	1,735	731,924	538,574	193,350	26.4%	141,064	52,286	8,684	---	60,970	8.3%	6,000
68	Cook	Off-Sale Only	---	534	1,753,359	1,290,351	463,008	26.4%	331,354	131,654	14,250	---	145,904	8.3%	---
69	Caledonia	Off-Sale Only	---	2,847	1,044,595	786,457	258,138	24.7%	173,243	84,895	1,241	---	86,136	8.2%	---
70	Farmington	Off-Sale Only	---	23,632	5,347,194	3,984,504	1,362,690	25.5%	974,201	388,489	48,176	---	436,665	8.2%	536,452
71	Alexandria	Off-Sale Only	---	14,335	7,182,563	5,504,035	1,678,528	23.4%	1,098,771	579,757	10,626	7,022	583,361	8.1%	240,000
72	Luverne	Off-Sale Only	---	4,946	1,747,699	1,303,643	444,056	25.4%	316,660	127,396	12,763	254	139,905	8.0%	45,000
73	Wadena	Off-Sale Only	---	4,325	2,566,183	1,929,884	636,299	24.8%	446,539	189,760	11,366	---	201,126	7.8%	182,458
74	Madelia	Off-Sale Only	---	2,396	766,909	572,884	194,025	25.3%	137,434	56,591	3,192	---	59,783	7.8%	---
75	Clearbrook	On- & Off-Sale	---	464	505,821	292,137	213,684	42.2%	174,342	39,342	---	---	39,342	7.8%	(10,000)
76	Lonsdale	Off-Sale Only	---	4,686	2,110,860	1,640,376	470,484	22.3%	307,151	163,333	577	---	163,910	7.8%	103,500
77	Walker	Off-Sale Only	---	966	1,125,138	821,502	303,636	27.0%	219,158	84,478	2,200	---	86,678	7.7%	53,508
78	New York Mills	On- & Off-Sale	---	1,294	717,645	463,574	254,071	35.4%	203,771	50,300	4,326	---	54,626	7.6%	18,500
79	Park Rapids	Off-Sale Only	---	4,142	3,429,983	2,531,849	898,134	26.2%	649,617	248,517	10,480	---	258,997	7.6%	33,810
80	Richfield	Off-Sale Only	---	36,994	13,262,924	9,886,359	3,376,565	25.5%	2,469,884	906,681	73,344	---	980,025	7.4%	768,210
81	Hanley Falls	On- & Off-Sale	---	243	152,598	80,893	71,705	47.0%	73,188	(1,483)	13,155	433	11,239	7.4%	---
82	Windom	Off-Sale Only	---	4,798	2,335,855	1,710,204	625,651	26.8%	460,526	165,125	4,194	---	169,319	7.2%	100,000
83	Randall	On- & Off-Sale	---	607	713,562	492,378	221,184	31.0%	197,529	23,655	27,447	---	51,102	7.2%	10,000
84	Hanska	On- & Off-Sale	---	382	213,079	118,457	94,622	44.4%	88,401	6,221	9,472	531	15,162	7.1%	---

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
85	Madison	Off-Sale Only	---	1,518	503,756	366,106	137,650	27.3%	104,153	33,497	1,663	---	35,160	7.0%	30,000
86	Paynesville	Off-Sale Only	---	2,388	1,956,680	1,530,308	426,372	21.8%	331,675	94,697	40,767	---	135,464	6.9%	37,500
87	Battle Lake	Off-Sale Only	---	857	1,991,442	1,469,834	521,608	26.2%	386,953	134,655	2,858	---	137,513	6.9%	96,000
88	Blue Earth	Off-Sale Only	---	3,174	2,006,057	1,513,775	492,282	24.5%	358,083	134,199	4,236	---	138,435	6.9%	50,000
89	Darwin	Off-Sale Only	---	348	1,005,284	808,267	197,017	19.6%	139,363	57,654	10,587	---	68,241	6.8%	100,000
90	Sacred Heart	On- & Off-Sale	---	510	570,519	356,606	213,913	37.5%	206,655	7,258	31,319	---	38,577	6.8%	---
91	Redwood Falls	Off-Sale Only	---	5,102	2,656,817	1,985,058	671,759	25.3%	509,019	162,740	19,681	7,385	175,036	6.6%	120,000
92	Stacy	On- & Off-Sale	---	1,703	3,690,157	2,604,292	1,085,865	29.4%	858,790	227,075	36,655	22,056	241,674	6.5%	140,000
93	Benson	On- & Off-Sale	---	3,480	1,341,749	940,109	401,640	29.9%	343,786	57,854	28,150	---	86,004	6.4%	76,773
94	Hawley	Off-Sale Only	---	2,219	1,505,391	1,095,704	409,687	27.2%	307,548	102,139	164	7,938	94,365	6.3%	10,000
95	Anoka	Off-Sale Only	---	17,921	4,876,807	3,728,642	1,148,165	23.5%	859,260	288,905	42,148	26,384	304,669	6.2%	260,500
96	Buffalo	Off-Sale Only	---	16,168	6,579,097	4,835,906	1,743,191	26.5%	1,378,294	364,897	32,405	729	396,573	6.0%	475,000
97	Moose Lake	On- & Off-Sale	---	2,789	1,659,852	1,182,035	477,817	28.8%	379,316	98,501	---	---	98,501	5.9%	---
98	Lindstrom	On- & Off-Sale	---	4,888	2,764,557	1,892,481	872,076	31.5%	765,227	106,849	55,388	---	162,237	5.9%	208,325
99	Palisade	On- & Off-Sale	---	162	277,890	155,910	121,980	43.9%	129,555	(7,575)	23,879	---	16,304	5.9%	---
100	Osakis	On- & Off-Sale	[0]	1,771	864,153	591,487	272,666	31.6%	258,160	14,506	35,643	---	50,149	5.8%	---
101	Saint Anthony	Off-Sale Only	---	9,257	7,015,974	5,252,004	1,763,970	25.1%	1,380,231	383,739	22,621	---	406,360	5.8%	250,000
102	Dassel	Off-Sale Only	---	1,472	1,541,232	1,198,717	342,515	22.2%	266,743	75,772	15,678	6,637	84,813	5.5%	---
103	Edina	Off-Sale Only	---	53,494	12,117,414	8,744,414	3,373,000	27.8%	2,777,603	595,397	59,180	---	654,577	5.4%	596,774
104	Hadley	On- & Off-Sale	---	54	206,806	91,946	114,860	55.5%	129,182	(14,322)	25,617	347	10,948	5.3%	---
105	Eagle Bend	On- & Off-Sale	---	546	232,576	136,277	96,299	41.4%	102,974	(6,675)	18,807	---	12,132	5.2%	(2,424)
106	Brandon	On- & Off-Sale	---	501	459,863	282,091	177,772	38.7%	175,933	1,839	22,030	---	23,869	5.2%	11,776
107	Frazee	On- & Off-Sale	---	1,335	584,847	387,314	197,533	33.8%	167,853	29,680	112	---	29,792	5.1%	---
108	Robbinsdale	Off-Sale Only	---	14,646	3,899,916	2,799,568	1,100,348	28.2%	938,891	161,457	27,126	---	188,583	4.8%	190,670
109	Akeley	On- & Off-Sale	---	404	400,532	214,376	186,156	46.5%	168,152	18,004	1,327	---	19,331	4.8%	---
110	Olivia	Off-Sale Only	---	2,343	1,217,612	893,578	324,034	26.6%	275,662	48,372	7,662	---	56,034	4.6%	---
111	Le Center	On- & Off-Sale	---	2,517	1,026,932	709,897	317,035	30.9%	334,975	(17,940)	68,759	3,695	47,124	4.6%	16,530
112	Nevis	On- & Off-Sale	---	377	723,259	443,101	280,158	38.7%	257,434	22,724	9,981	---	32,705	4.5%	35,000

Footnotes:

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

[21] The enterprise fund discontinued operations during the current year.

[32] The enterprise fund was not in operation.

[38] Unaudited numbers used.

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

Table 7
Comparison of City Liquor Store Operations - 2020
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	
113	Ogema	On- & Off-Sale	[0]	208	351,815	184,672	167,143	47.5%	160,019	7,124	8,425	---	15,549	4.4%	5,000
114	North Branch	Off-Sale Only	---	10,787	4,163,141	3,055,470	1,107,671	26.6%	932,158	175,513	665	---	176,178	4.2%	176,178
115	Elmore	Off-Sale Only	---	549	102,956	74,434	28,522	27.7%	25,501	3,021	1,321	---	4,342	4.2%	---
116	Isle	On- & Off-Sale	[38]	803	940,140	648,640	291,500	31.0%	253,428	38,072	35	---	38,107	4.1%	(5,636)
117	Mazeppa	On- & Off-Sale	---	874	537,605	350,476	187,129	34.8%	192,852	(5,723)	30,063	3,166	21,174	3.9%	(6,356)
118	Silver Bay	On- & Off-Sale	---	1,857	1,169,510	761,450	408,060	34.9%	365,922	42,138	4,414	2,972	43,580	3.7%	---
119	Waverly	On- & Off-Sale	---	1,900	964,790	711,663	253,127	26.2%	218,633	34,494	---	55	34,439	3.6%	---
120	Beaver Bay	On- & Off-Sale	---	120	472,878	312,799	160,079	33.9%	148,945	11,134	5,579	---	16,713	3.5%	---
121	Proctor	Off-Sale Only	---	3,120	1,078,483	794,135	284,348	26.4%	242,128	42,220	151	4,287	38,084	3.5%	5,286
122	Mentor	On- & Off-Sale	---	104	432,885	220,304	212,581	49.1%	209,195	3,386	11,895	---	15,281	3.5%	23,500
123	Dawson	Off-Sale Only	---	1,466	563,202	401,910	161,292	28.6%	142,998	18,294	1,201	---	19,495	3.5%	---
124	Kelliher	On- & Off-Sale	---	258	684,494	431,974	252,520	36.9%	231,048	21,472	2,060	---	23,532	3.4%	20,000
125	Gilman	On- & Off-Sale	---	226	297,826	137,724	160,102	53.8%	184,857	(24,755)	35,937	1,156	10,026	3.4%	---
126	Columbia Heights	Off-Sale Only	---	21,973	7,585,383	5,649,325	1,936,058	25.5%	1,654,790	281,268	20,191	53,489	247,970	3.3%	90,900
127	Mapleton	On- & Off-Sale	---	1,710	509,312	327,667	181,645	35.7%	215,553	(33,908)	49,891	---	15,983	3.1%	---
128	Orr	On- & Off-Sale	---	211	599,637	372,787	226,850	37.8%	210,878	15,972	2,124	---	18,096	3.0%	34,100
129	Kenyon	On- & Off-Sale	---	1,894	787,063	557,396	229,667	29.2%	235,106	(5,439)	28,475	143	22,893	2.9%	---
130	Hitterdal	On- & Off-Sale	---	199	358,678	188,241	170,437	47.5%	160,983	9,454	---	---	9,454	2.6%	---
131	Wells	Off-Sale Only	---	2,410	1,240,320	945,928	294,392	23.7%	241,073	53,319	7,091	30,069	30,341	2.4%	---
132	Ranier	On- & Off-Sale	---	569	270,474	121,793	148,681	55.0%	154,461	(5,780)	11,622	---	5,842	2.2%	---
133	Tracy	Off-Sale Only	---	2,076	870,812	578,826	291,986	33.5%	277,282	14,704	3,913	---	18,617	2.1%	(88,668)
134	Elizabeth	Off-Sale Only	---	168	487,958	384,347	103,611	21.2%	94,847	8,764	---	---	8,764	1.8%	---
135	Howard Lake	On- & Off-Sale	---	2,071	1,086,183	827,797	258,386	23.8%	239,419	18,967	190	---	19,157	1.8%	---
136	Dalton	Off-Sale Only	---	215	290,827	219,414	71,413	24.6%	67,639	3,774	698	---	4,472	1.5%	---
137	De Graff	On- & Off-Sale	---	110	287,511	153,036	134,475	46.8%	178,279	(43,804)	58,305	10,569	3,932	1.4%	---
138	Ada	Off-Sale Only	---	1,740	629,979	467,631	162,348	25.8%	162,756	(408)	6,581	---	6,173	1.0%	---
139	Verndale	On- & Off-Sale	---	511	233,165	125,468	107,697	46.2%	114,878	(7,181)	9,302	---	2,121	0.9%	---
140	Blackduck	On- & Off-Sale	---	845	1,289,600	816,140	473,460	36.7%	474,042	(582)	11,217	---	10,635	0.8%	76,781

Footnotes:

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Table 7
Comparison of City Liquor Store Operations - 2020
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	
141	Wayzata	On- & Off-Sale	---	4,434	5,300,300	3,064,216	2,236,084	42.2%	2,112,067	124,017	42,811	124,369	42,459	0.8%	41,000
142	Kiester	Off-Sale Only	---	488	229,323	171,338	57,985	25.3%	61,382	(3,397)	4,952	500	1,055	0.5%	---
143	Sebeka	On- & Off-Sale	---	741	521,413	332,784	188,629	36.2%	188,782	(153)	---	116	(269)	-0.1%	---
144	Heron Lake	On- & Off-Sale	---	602	299,604	165,006	134,598	44.9%	136,381	(1,783)	1,063	---	(720)	-0.2%	(7,107)
145	Goodridge	On- & Off-Sale	---	112	324,019	183,629	140,390	43.3%	142,184	(1,794)	1,000	---	(794)	-0.2%	---
146	Callaway	On- & Off-Sale	---	178	363,268	183,623	179,645	49.5%	185,054	(5,409)	4,287	---	(1,122)	-0.3%	3,330
147	Browerville	On- & Off-Sale	---	839	470,774	298,304	172,470	36.6%	192,347	(19,877)	15,262	---	(4,615)	-1.0%	(14,835)
148	Lake Park	On- & Off-Sale	---	728	821,220	559,464	261,756	31.9%	277,066	(15,310)	2,170	---	(13,140)	-1.6%	---
149	Northome	On- & Off-Sale	---	155	295,861	189,959	105,902	35.8%	128,753	(22,851)	17,646	---	(5,205)	-1.8%	---
150	Avoca	On- & Off-Sale	---	111	145,798	65,802	79,996	54.9%	101,165	(21,169)	20,790	2,433	(2,812)	-1.9%	36,525
151	Brooklyn Center	Off-Sale Only	---	33,782	5,490,543	3,989,186	1,501,357	27.3%	1,590,440	(89,083)	103,771	121,689	(107,001)	-1.9%	---
152	Lancaster	On- & Off-Sale	---	364	241,990	137,425	104,565	43.2%	116,163	(11,598)	6,838	---	(4,760)	-2.0%	10,000
153	Silver Lake	On- & Off-Sale	---	866	554,218	328,465	225,753	40.7%	252,237	(26,484)	15,703	541	(11,322)	-2.0%	10,000
154	Big Falls	On- & Off-Sale	---	175	247,502	121,841	125,661	50.8%	132,073	(6,412)	611	---	(5,801)	-2.3%	---
155	Mahnomen	On- & Off-Sale	---	1,240	1,005,817	653,891	351,926	35.0%	411,131	(59,205)	27,966	---	(31,239)	-3.1%	---
156	Clarissa	On- & Off-Sale	---	661	395,727	248,095	147,632	37.3%	164,068	(16,436)	3,960	---	(12,476)	-3.2%	---
157	Miltona	On- & Off-Sale	---	431	618,690	394,977	223,713	36.2%	244,184	(20,471)	---	---	(20,471)	-3.3%	---
158	Russell	On- & Off-Sale	---	348	247,774	153,733	94,041	38.0%	123,935	(29,894)	21,649	---	(8,245)	-3.3%	---
159	Spring Grove	On- & Off-Sale	---	1,256	422,431	318,469	103,962	24.6%	124,573	(20,611)	4,096	---	(16,515)	-3.9%	26,800
160	Lewisville	On- & Off-Sale	---	204	132,709	75,113	57,596	43.4%	83,201	(25,605)	20,002	---	(5,603)	-4.2%	---
161	Butterfield	Off-Sale Only	---	601	221,835	160,910	60,925	27.5%	74,723	(13,798)	2,975	---	(10,823)	-4.9%	---
162	Finlayson	On- & Off-Sale	---	295	701,012	431,487	269,525	38.4%	300,907	(31,382)	75	5,576	(36,883)	-5.3%	---
163	Sherburn	On- & Off-Sale	---	1,058	891,658	587,465	304,193	34.1%	354,615	(50,422)	---	91	(50,513)	-5.7%	---
164	Balaton	On- & Off-Sale	---	595	344,781	230,544	114,237	33.1%	139,125	(24,888)	3,110	---	(21,778)	-6.3%	1
165	Medford	On- & Off-Sale	---	1,315	226,387	137,523	88,864	39.3%	123,946	(35,082)	19,455	---	(15,627)	-6.9%	---
166	Ulen	On- & Off-Sale	---	476	332,110	169,989	162,121	48.8%	185,420	(23,299)	60	---	(23,239)	-7.0%	---
167	Buffalo Lake	On- & Off-Sale	---	660	398,144	234,838	163,306	41.0%	201,152	(37,846)	9,677	---	(28,169)	-7.1%	---
168	Ivanhoe	On- & Off-Sale	[38]	560	405,843	287,323	118,520	29.2%	147,340	(28,820)	7	18	(28,831)	-7.1%	---

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Table 7
Comparison of City Liquor Store Operations - 2020
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	
169	Cleveland	On- & Off-Sale	---	747	208,765	137,527	71,238	34.1%	121,022	(49,784)	32,715	---	(17,069)	-8.2%	---
170	Boyd	On- & Off-Sale	---	141	444,750	271,900	172,850	38.9%	227,862	(55,012)	27,377	8,792	(36,427)	-8.2%	---
171	Holdingsford	On- & Off-Sale	[38]	743	290,284	175,831	114,453	39.4%	159,975	(45,522)	20,563	---	(24,959)	-8.6%	---
172	Barnum	On- & Off-Sale	---	620	401,732	235,523	166,209	41.4%	232,946	(66,737)	22,000	---	(44,737)	-11.1%	190,000
173	Okabena	On- & Off-Sale	---	203	225,586	118,775	106,811	47.3%	135,985	(29,174)	---	---	(29,174)	-12.9%	---
174	Wolf Lake	On- & Off-Sale	---	71	235,279	152,692	82,587	35.1%	133,257	(50,670)	19,815	---	(30,855)	-13.1%	(2,700)
175	Remer	On- & Off-Sale	---	391	834,052	555,519	278,533	33.4%	391,352	(112,819)	---	---	(112,819)	-13.5%	2,500
176	Walnut Grove	On- & Off-Sale	---	751	330,833	180,918	149,915	45.3%	220,869	(70,954)	9,323	---	(61,631)	-18.6%	---
177	Littlefork	On- & Off-Sale	---	553	230,203	145,874	84,329	36.6%	127,933	(43,604)	---	---	(43,604)	-18.9%	(15,000)
178	West Concord	On- & Off-Sale	---	861	165,942	110,089	55,853	33.7%	105,278	(49,425)	5,577	---	(43,848)	-26.4%	---
179	Ellendale	On- & Off-Sale	[32]	676	900	1,237	(337)	-37.4%	1,237	(1,574)	1	---	(1,573)	-174.8%	(963)
Off-Sale Only				891,634	\$341,873,930	\$251,334,241	\$90,539,689	26.5%	\$58,954,965	\$31,584,724	\$2,072,233	\$721,117	\$32,935,840	9.6%	\$18,787,664
On- & Off-Sale				87,173	\$68,718,922	\$44,571,313	\$24,147,609	35.1%	\$22,466,103	\$1,681,506	\$1,621,603	\$196,967	\$3,106,142	4.5%	\$2,533,422
All Stores				978,807	\$410,592,852	\$295,905,554	\$114,687,298	27.9%	\$81,421,068	\$33,266,230	\$3,693,836	\$918,084	\$36,041,982	8.8%	\$21,321,086

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- [38] Unaudited numbers used.
- * Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 8
Comparison of Metro Area City Liquor Store Operations - 2020

Name of City	Type of Store	Footnotes	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	---	17,921	4,876,807	3,728,642	1,148,165	23.5%	859,260	288,905	42,148	26,384	304,669	6.2%	260,500
Apple Valley	Off-Sale Only	---	56,374	10,878,589	7,726,224	3,152,365	29.0%	1,807,010	1,345,355	99,930	---	1,445,285	13.3%	660,000
Brooklyn Center	Off-Sale Only	---	33,782	5,490,543	3,989,186	1,501,357	27.3%	1,590,440	(89,083)	103,771	121,689	(107,001)	-1.9%	---
Columbia Heights	Off-Sale Only	---	21,973	7,585,383	5,649,325	1,936,058	25.5%	1,654,790	281,268	20,191	53,489	247,970	3.3%	90,900
Eden Prairie	Off-Sale Only	---	64,198	11,711,560	8,299,999	3,411,561	29.1%	2,297,060	1,114,501	63,860	---	1,178,361	10.1%	850,000
Edina	Off-Sale Only	---	53,494	12,117,414	8,744,414	3,373,000	27.8%	2,777,603	595,397	59,180	---	654,577	5.4%	596,774
Farmington	Off-Sale Only	---	23,632	5,347,194	3,984,504	1,362,690	25.5%	974,201	388,489	48,176	---	436,665	8.2%	536,452
Fridley	Off-Sale Only	---	29,590	6,708,539	4,906,841	1,801,698	26.9%	1,233,172	568,526	21,473	---	589,999	8.8%	257,504
Lakeville	Off-Sale Only	---	69,490	18,262,397	13,491,472	4,770,925	26.1%	3,263,124	1,507,801	149,486	---	1,657,287	9.1%	1,126,089
Lexington	Off-Sale Only	---	2,248	4,255,639	3,198,144	1,057,495	24.8%	699,523	357,972	6,176	---	364,148	8.6%	125,000
Mound	Off-Sale Only	---	9,398	3,838,205	2,760,265	1,077,940	28.1%	636,575	441,365	1,399	---	442,764	11.5%	175,000
Richfield	Off-Sale Only	---	36,994	13,262,924	9,886,359	3,376,565	25.5%	2,469,884	906,681	73,344	---	980,025	7.4%	768,210
Robbinsdale	Off-Sale Only	---	14,646	3,899,916	2,799,568	1,100,348	28.2%	938,891	161,457	27,126	---	188,583	4.8%	190,670
Rogers	On- & Off-Sale	---	13,295	4,451,110	3,019,305	1,431,805	32.2%	949,907	481,898	5,200	---	487,098	10.9%	302,579
Saint Anthony	Off-Sale Only	---	9,257	7,015,974	5,252,004	1,763,970	25.1%	1,380,231	383,739	22,621	---	406,360	5.8%	250,000
Saint Francis	Off-Sale Only	---	8,142	2,777,610	2,031,338	746,272	26.9%	478,437	267,835	39,504	---	307,339	11.1%	60,000
Savage	Off-Sale Only	---	32,465	7,386,979	5,312,509	2,074,470	28.1%	1,216,465	858,005	4,366	---	862,371	11.7%	400,000
Wayzata	On- & Off-Sale	---	4,434	5,300,300	3,064,216	2,236,084	42.2%	2,112,067	124,017	42,811	124,369	42,459	0.8%	41,000
Off-Sale Only			483,604	\$125,415,673	\$91,760,794	\$33,654,879	26.8%	\$24,276,666	\$9,378,213	\$782,751	\$201,562	\$9,959,402	7.9%	\$6,347,099
On- & Off-Sale			17,729	\$9,751,410	\$6,083,521	\$3,667,889	37.6%	\$3,061,974	\$605,915	\$48,011	\$124,369	\$529,557	5.4%	\$343,579
All Stores			501,333	\$135,167,083	\$97,844,315	\$37,322,768	27.6%	\$27,338,640	\$9,984,128	\$830,762	\$325,931	\$10,488,959	7.8%	\$6,690,678

Footnote:

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

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2020

Name of City	Type of Store	Footnotes	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	Off-Sale Only	---	1,740	629,979	467,631	162,348	25.8%	162,756	(408)	6,581	---	6,173	1.0%	---
Aitkin	Off-Sale Only	---	2,168	1,604,961	1,270,704	334,257	20.8%	213,928	120,329	23,514	---	143,843	9.0%	75,000
Akeley	On- & Off-Sale	---	404	400,532	214,376	186,156	46.5%	168,152	18,004	1,327	---	19,331	4.8%	---
Alexandria	Off-Sale Only	---	14,335	7,182,563	5,504,035	1,678,528	23.4%	1,098,771	579,757	10,626	7,022	583,361	8.1%	240,000
Appleton	Off-Sale Only	---	1,392	708,921	491,150	217,771	30.7%	139,944	77,827	---	159	77,668	11.0%	---
Avoca	On- & Off-Sale	---	111	145,798	65,802	79,996	54.9%	101,165	(21,169)	20,790	2,433	(2,812)	-1.9%	36,525
Bagley	Off-Sale Only	---	1,285	1,912,628	1,375,797	536,831	28.1%	329,964	206,867	358	25,711	181,514	9.5%	---
Balaton	On- & Off-Sale	---	595	344,781	230,544	114,237	33.1%	139,125	(24,888)	3,110	---	(21,778)	-6.3%	1
Barnesville	Off-Sale Only	---	2,759	749,942	574,086	175,856	23.4%	97,406	78,450	2,511	---	80,961	10.8%	---
Barnum	On- & Off-Sale	---	620	401,732	235,523	166,209	41.4%	232,946	(66,737)	22,000	---	(44,737)	-11.1%	190,000
Battle Lake	Off-Sale Only	---	857	1,991,442	1,469,834	521,608	26.2%	386,953	134,655	2,858	---	137,513	6.9%	96,000
Baudette	On- & Off-Sale	---	966	1,778,672	1,190,743	587,929	33.1%	444,075	143,854	9,275	---	153,129	8.6%	115,000
Beaver Bay	On- & Off-Sale	---	120	472,878	312,799	160,079	33.9%	148,945	11,134	5,579	---	16,713	3.5%	---
Bemidji	Off-Sale Only	---	14,574	8,423,238	5,871,394	2,551,844	30.3%	1,609,741	942,103	36,013	150,374	827,742	9.8%	516,867
Benson	On- & Off-Sale	---	3,480	1,341,749	940,109	401,640	29.9%	343,786	57,854	28,150	---	86,004	6.4%	76,773
Big Falls	On- & Off-Sale	---	175	247,502	121,841	125,661	50.8%	132,073	(6,412)	611	---	(5,801)	-2.3%	---
Big Lake	Off-Sale Only	---	11,686	5,751,171	4,148,340	1,602,831	27.9%	780,926	821,905	16,964	10,235	828,634	14.4%	448,881
Blackduck	On- & Off-Sale	---	845	1,289,600	816,140	473,460	36.7%	474,042	(582)	11,217	---	10,635	0.8%	76,781
Blue Earth	Off-Sale Only	---	3,174	2,006,057	1,513,775	492,282	24.5%	358,083	134,199	4,236	---	138,435	6.9%	50,000
Boyd	On- & Off-Sale	---	141	444,750	271,900	172,850	38.9%	227,862	(55,012)	27,377	8,792	(36,427)	-8.2%	---
Braham	Off-Sale Only	---	1,769	2,025,160	1,473,615	551,545	27.2%	386,959	164,586	21,536	---	186,122	9.2%	193,300
Brandon	On- & Off-Sale	---	501	459,863	282,091	177,772	38.7%	175,933	1,839	22,030	---	23,869	5.2%	11,776
Browerville	On- & Off-Sale	---	839	470,774	298,304	172,470	36.6%	192,347	(19,877)	15,262	---	(4,615)	-1.0%	(14,835)
Buffalo	Off-Sale Only	---	16,168	6,579,097	4,835,906	1,743,191	26.5%	1,378,294	364,897	32,405	729	396,573	6.0%	475,000
Buffalo Lake	On- & Off-Sale	---	660	398,144	234,838	163,306	41.0%	201,152	(37,846)	9,677	---	(28,169)	-7.1%	---
Butterfield	Off-Sale Only	---	601	221,835	160,910	60,925	27.5%	74,723	(13,798)	2,975	---	(10,823)	-4.9%	---
Caledonia	Off-Sale Only	---	2,847	1,044,595	786,457	258,138	24.7%	173,243	84,895	1,241	---	86,136	8.2%	---
Callaway	On- & Off-Sale	---	178	363,268	183,623	179,645	49.5%	185,054	(5,409)	4,287	---	(1,122)	-0.3%	3,330
Cambridge	Off-Sale Only	---	9,611	6,817,078	5,139,310	1,677,768	24.6%	977,456	700,312	18,190	---	718,502	10.5%	715,000

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Clarissa	On- & Off-Sale	---	661	395,727	248,095	147,632	37.3%	164,068	(16,436)	3,960	---	(12,476)	-3.2%	---
Clearbrook	On- & Off-Sale	---	464	505,821	292,137	213,684	42.2%	174,342	39,342	---	---	39,342	7.8%	(10,000)
Cleveland	On- & Off-Sale	---	747	208,765	137,527	71,238	34.1%	121,022	(49,784)	32,715	---	(17,069)	-8.2%	---
Cook	Off-Sale Only	---	534	1,753,359	1,290,351	463,008	26.4%	331,354	131,654	14,250	---	145,904	8.3%	---
Cromwell	On- & Off-Sale	---	240	368,677	157,377	211,300	57.3%	170,403	40,897	4,424	---	45,321	12.3%	---
Dalton	Off-Sale Only	---	215	290,827	219,414	71,413	24.6%	67,639	3,774	698	---	4,472	1.5%	---
Darwin	Off-Sale Only	---	348	1,005,284	808,267	197,017	19.6%	139,363	57,654	10,587	---	68,241	6.8%	100,000
Dassel	Off-Sale Only	---	1,472	1,541,232	1,198,717	342,515	22.2%	266,743	75,772	15,678	6,637	84,813	5.5%	---
Dawson	Off-Sale Only	---	1,466	563,202	401,910	161,292	28.6%	142,998	18,294	1,201	---	19,495	3.5%	---
De Graff	On- & Off-Sale	---	110	287,511	153,036	134,475	46.8%	178,279	(43,804)	58,305	10,569	3,932	1.4%	---
Delano	Off-Sale Only	---	6,484	3,692,544	2,655,394	1,037,150	28.1%	608,492	428,658	40,995	---	469,653	12.7%	100,000
Detroit Lakes	Off-Sale Only	---	9,869	8,900,464	6,528,784	2,371,680	26.6%	1,069,957	1,301,723	90,540	84,090	1,308,173	14.7%	585,717
Eagle Bend	On- & Off-Sale	---	546	232,576	136,277	96,299	41.4%	102,974	(6,675)	18,807	---	12,132	5.2%	(2,424)
Elizabeth	Off-Sale Only	---	168	487,958	384,347	103,611	21.2%	94,847	8,764	---	---	8,764	1.8%	---
Elk River	Off-Sale Only	---	25,835	7,927,706	5,679,211	2,248,495	28.4%	1,440,451	808,044	215,252	---	1,023,296	12.9%	740,942
Ellendale	On- & Off-Sale	[32]	676	900	1,237	(337)	-37.4%	1,237	(1,574)	1	---	(1,573)	-174.8%	(963)
Elmore	Off-Sale Only	---	549	102,956	74,434	28,522	27.7%	25,501	3,021	1,321	---	4,342	4.2%	---
Fairmont	Off-Sale Only	---	10,487	4,631,500	3,298,602	1,332,898	28.8%	614,697	718,201	41,040	---	759,241	16.4%	830,000
Fergus Falls	Off-Sale Only	---	14,119	7,569,406	5,270,390	2,299,016	30.4%	1,218,297	1,080,719	42,277	---	1,122,996	14.8%	603,530
Fifty Lakes	On- & Off-Sale	---	443	545,158	284,130	261,028	47.9%	227,569	33,459	21,422	591	54,290	10.0%	816
Finlayson	On- & Off-Sale	---	295	701,012	431,487	269,525	38.4%	300,907	(31,382)	75	5,576	(36,883)	-5.3%	---
Foreston	On- & Off-Sale	---	559	340,203	170,469	169,734	49.9%	154,092	15,642	19,396	---	35,038	10.3%	27,093
Frazee	On- & Off-Sale	---	1,335	584,847	387,314	197,533	33.8%	167,853	29,680	112	---	29,792	5.1%	---
Gilman	On- & Off-Sale	---	226	297,826	137,724	160,102	53.8%	184,857	(24,755)	35,937	1,156	10,026	3.4%	---
Glencoe	Off-Sale Only	---	5,744	2,531,225	1,881,095	650,130	25.7%	343,226	306,904	163	14,736	292,331	11.5%	325,000
Glenwood	Off-Sale Only	---	2,657	1,794,172	1,328,464	465,708	26.0%	231,835	233,873	3,087	---	236,960	13.2%	60,000
Goodridge	On- & Off-Sale	---	112	324,019	183,629	140,390	43.3%	142,184	(1,794)	1,000	---	(794)	-0.2%	---
Grand Marais	Off-Sale Only	---	1,337	2,123,342	1,530,189	593,153	27.9%	389,589	203,564	5,746	---	209,310	9.9%	200,000
Granite Falls	Off-Sale Only	---	2,737	1,395,644	1,031,356	364,288	26.1%	214,370	149,918	6,819	2,231	154,506	11.1%	68,275

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Hackensack	On- & Off-Sale	---	294	1,743,453	1,277,357	466,096	26.7%	294,594	171,502	---	---	171,502	9.8%	26,240
Hadley	On- & Off-Sale	---	54	206,806	91,946	114,860	55.5%	129,182	(14,322)	25,617	347	10,948	5.3%	---
Hanley Falls	On- & Off-Sale	---	243	152,598	80,893	71,705	47.0%	73,188	(1,483)	13,155	433	11,239	7.4%	---
Hanska	On- & Off-Sale	---	382	213,079	118,457	94,622	44.4%	88,401	6,221	9,472	531	15,162	7.1%	---
Hawley	Off-Sale Only	---	2,219	1,505,391	1,095,704	409,687	27.2%	307,548	102,139	164	7,938	94,365	6.3%	10,000
Heron Lake	On- & Off-Sale	---	602	299,604	165,006	134,598	44.9%	136,381	(1,783)	1,063	---	(720)	-0.2%	(7,107)
Hinckley	On- & Off-Sale	---	1,904	2,921,543	2,129,857	791,686	27.1%	570,507	221,179	37,006	9,317	248,868	8.5%	120,000
Hitterdal	On- & Off-Sale	---	199	358,678	188,241	170,437	47.5%	160,983	9,454	---	---	9,454	2.6%	---
Holdingford	On- & Off-Sale	[38]	743	290,284	175,831	114,453	39.4%	159,975	(45,522)	20,563	---	(24,959)	-8.6%	---
Howard Lake	On- & Off-Sale	---	2,071	1,086,183	827,797	258,386	23.8%	239,419	18,967	190	---	19,157	1.8%	---
Hutchinson	Off-Sale Only	---	14,599	7,667,360	5,994,877	1,672,483	21.8%	947,384	725,099	3,355	4,792	723,662	9.4%	500,000
Isanti	Off-Sale Only	---	6,804	3,975,267	2,886,887	1,088,380	27.4%	571,770	516,610	12,629	---	529,239	13.3%	350,000
Isle	On- & Off-Sale	[38]	803	940,140	648,640	291,500	31.0%	253,428	38,072	35	---	38,107	4.1%	(5,636)
Ivanhoe	On- & Off-Sale	[38]	560	405,843	287,323	118,520	29.2%	147,340	(28,820)	7	18	(28,831)	-7.1%	---
Jackson	Off-Sale Only	---	3,323	1,482,868	1,073,364	409,504	27.6%	257,064	152,440	8,469	25,228	135,681	9.1%	41,000
Kasson	Off-Sale Only	---	6,851	1,766,088	1,359,974	406,114	23.0%	252,055	154,059	16,791	---	170,850	9.7%	16,000
Kelliher	On- & Off-Sale	---	258	684,494	431,974	252,520	36.9%	231,048	21,472	2,060	---	23,532	3.4%	20,000
Kenyon	On- & Off-Sale	---	1,894	787,063	557,396	229,667	29.2%	235,106	(5,439)	28,475	143	22,893	2.9%	---
Kiester	Off-Sale Only	---	488	229,323	171,338	57,985	25.3%	61,382	(3,397)	4,952	500	1,055	0.5%	---
Lake Park	On- & Off-Sale	---	728	821,220	559,464	261,756	31.9%	277,066	(15,310)	2,170	---	(13,140)	-1.6%	---
Lakefield	Off-Sale Only	---	1,735	731,924	538,574	193,350	26.4%	141,064	52,286	8,684	---	60,970	8.3%	6,000
Lancaster	On- & Off-Sale	---	364	241,990	137,425	104,565	43.2%	116,163	(11,598)	6,838	---	(4,760)	-2.0%	10,000
Le Center	On- & Off-Sale	---	2,517	1,026,932	709,897	317,035	30.9%	334,975	(17,940)	68,759	3,695	47,124	4.6%	16,530
Lewisville	On- & Off-Sale	---	204	132,709	75,113	57,596	43.4%	83,201	(25,605)	20,002	---	(5,603)	-4.2%	---
Lindstrom	On- & Off-Sale	---	4,888	2,764,557	1,892,481	872,076	31.5%	765,227	106,849	55,388	---	162,237	5.9%	208,325
Litchfield	Off-Sale Only	---	6,624	2,936,976	2,197,018	739,958	25.2%	453,603	286,355	7,155	---	293,510	10.0%	295,318
Littlefork	On- & Off-Sale	---	553	230,203	145,874	84,329	36.6%	127,933	(43,604)	---	---	(43,604)	-18.9%	(15,000)
Long Prairie	Off-Sale Only	---	3,661	2,100,791	1,591,436	509,355	24.2%	274,192	235,163	3,868	---	239,031	11.4%	106,000
Longville	On- & Off-Sale	---	153	1,981,518	1,302,823	678,695	34.3%	454,644	224,051	512	---	224,563	11.3%	---

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Lonsdale	Off-Sale Only	---	4,686	2,110,860	1,640,376	470,484	22.3%	307,151	163,333	577	---	163,910	7.8%	103,500
Luverne	Off-Sale Only	---	4,946	1,747,699	1,303,643	444,056	25.4%	316,660	127,396	12,763	254	139,905	8.0%	45,000
Madelia	Off-Sale Only	---	2,396	766,909	572,884	194,025	25.3%	137,434	56,591	3,192	---	59,783	7.8%	---
Madison	Off-Sale Only	---	1,518	503,756	366,106	137,650	27.3%	104,153	33,497	1,663	---	35,160	7.0%	30,000
Mahnomen	On- & Off-Sale	---	1,240	1,005,817	653,891	351,926	35.0%	411,131	(59,205)	27,966	---	(31,239)	-3.1%	---
Maple Lake	Off-Sale Only	---	2,159	2,359,008	1,779,342	579,666	24.6%	360,475	219,191	5,897	---	225,088	9.5%	50,000
Mapleton	On- & Off-Sale	---	1,710	509,312	327,667	181,645	35.7%	215,553	(33,908)	49,891	---	15,983	3.1%	---
Marshall	Off-Sale Only	---	13,628	6,860,252	4,923,147	1,937,105	28.2%	855,089	1,082,016	31,342	69,254	1,044,104	15.2%	300,000
Mazeppa	On- & Off-Sale	---	874	537,605	350,476	187,129	34.8%	192,852	(5,723)	30,063	3,166	21,174	3.9%	(6,356)
Medford	On- & Off-Sale	---	1,315	226,387	137,523	88,864	39.3%	123,946	(35,082)	19,455	---	(15,627)	-6.9%	---
Mentor	On- & Off-Sale	---	104	432,885	220,304	212,581	49.1%	209,195	3,386	11,895	---	15,281	3.5%	23,500
Milaca	Off-Sale Only	---	3,021	2,894,083	2,135,436	758,647	26.2%	524,059	234,588	12,460	---	247,048	8.5%	92,650
Millerville	On- & Off-Sale	---	100	301,971	173,616	128,355	42.5%	102,347	26,008	2,594	---	28,602	9.5%	---
Miltona	On- & Off-Sale	---	431	618,690	394,977	223,713	36.2%	244,184	(20,471)	---	---	(20,471)	-3.3%	---
Montevideo	Off-Sale Only	---	5,398	2,791,462	2,066,954	724,508	26.0%	465,393	259,115	4,555	---	263,670	9.4%	255,000
Monticello	Off-Sale Only	---	14,455	7,405,960	5,502,228	1,903,732	25.7%	885,605	1,018,127	66,806	---	1,084,933	14.6%	660,000
Moose Lake	On- & Off-Sale	---	2,789	1,659,852	1,182,035	477,817	28.8%	379,316	98,501	---	---	98,501	5.9%	---
Mora	Off-Sale Only	---	3,665	4,438,807	3,259,400	1,179,407	26.6%	553,295	626,112	9,115	32,500	602,727	13.6%	295,539
Morris	Off-Sale Only	---	5,105	2,552,685	1,961,111	591,574	23.2%	357,744	233,830	13,435	---	247,265	9.7%	171,728
Nevis	On- & Off-Sale	---	377	723,259	443,101	280,158	38.7%	257,434	22,724	9,981	---	32,705	4.5%	35,000
New York Mills	On- & Off-Sale	---	1,294	717,645	463,574	254,071	35.4%	203,771	50,300	4,326	---	54,626	7.6%	18,500
Nisswa	On- & Off-Sale	---	1,967	4,834,445	3,299,670	1,534,775	31.7%	1,083,717	451,058	5,593	---	456,651	9.4%	260,000
North Branch	Off-Sale Only	---	10,787	4,163,141	3,055,470	1,107,671	26.6%	932,158	175,513	665	---	176,178	4.2%	176,178
Northfield	Off-Sale Only	---	20,790	2,803,834	2,051,782	752,052	26.8%	502,358	249,694	26,934	---	276,628	9.9%	50,000
Northome	On- & Off-Sale	---	155	295,861	189,959	105,902	35.8%	128,753	(22,851)	17,646	---	(5,205)	-1.8%	---
Ogema	On- & Off-Sale	[0]	208	351,815	184,672	167,143	47.5%	160,019	7,124	8,425	---	15,549	4.4%	5,000
Ogilvie	On- & Off-Sale	---	388	672,214	403,091	269,123	40.0%	203,114	66,009	12,032	---	78,041	11.6%	5,000
Okabena	On- & Off-Sale	---	203	225,586	118,775	106,811	47.3%	135,985	(29,174)	---	---	(29,174)	-12.9%	---
Olivia	Off-Sale Only	---	2,343	1,217,612	893,578	324,034	26.6%	275,662	48,372	7,662	---	56,034	4.6%	---

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Orr	On- & Off-Sale	---	211	599,637	372,787	226,850	37.8%	210,878	15,972	2,124	---	18,096	3.0%	34,100
Osakis	On- & Off-Sale	[0]	1,771	864,153	591,487	272,666	31.6%	258,160	14,506	35,643	---	50,149	5.8%	---
Palisade	On- & Off-Sale	---	162	277,890	155,910	121,980	43.9%	129,555	(7,575)	23,879	---	16,304	5.9%	---
Park Rapids	Off-Sale Only	---	4,142	3,429,983	2,531,849	898,134	26.2%	649,617	248,517	10,480	---	258,997	7.6%	33,810
Paynesville	Off-Sale Only	---	2,388	1,956,680	1,530,308	426,372	21.8%	331,675	94,697	40,767	---	135,464	6.9%	37,500
Pelican Rapids	Off-Sale Only	---	2,577	1,612,029	1,149,157	462,872	28.7%	273,951	188,921	3,273	8,721	183,473	11.4%	109,302
Perham	Off-Sale Only	---	3,512	4,434,307	3,183,071	1,251,236	28.2%	591,610	659,626	25,480	2,713	682,393	15.4%	196,555
Pine City	Off-Sale Only	---	3,130	2,417,996	1,722,525	695,471	28.8%	403,321	292,150	59,036	---	351,186	14.5%	350,000
Pipestone	Off-Sale Only	---	4,215	1,980,348	1,446,249	534,099	27.0%	286,022	248,077	9,958	---	258,035	13.0%	80,167
Plainview	On- & Off-Sale	[21]	3,483	735,130	488,407	246,723	33.6%	231,659	15,064	445,038	---	460,102	62.6%	720,274
Princeton	Off-Sale Only	---	4,819	5,615,635	4,241,204	1,374,431	24.5%	710,614	663,817	59,736	---	723,553	12.9%	158,350
Proctor	Off-Sale Only	---	3,120	1,078,483	794,135	284,348	26.4%	242,128	42,220	151	4,287	38,084	3.5%	5,286
Randall	On- & Off-Sale	---	607	713,562	492,378	221,184	31.0%	197,529	23,655	27,447	---	51,102	7.2%	10,000
Ranier	On- & Off-Sale	---	569	270,474	121,793	148,681	55.0%	154,461	(5,780)	11,622	---	5,842	2.2%	---
Redwood Falls	Off-Sale Only	---	5,102	2,656,817	1,985,058	671,759	25.3%	509,019	162,740	19,681	7,385	175,036	6.6%	120,000
Remer	On- & Off-Sale	---	391	834,052	555,519	278,533	33.4%	391,352	(112,819)	---	---	(112,819)	-13.5%	2,500
Roseau	Off-Sale Only	---	2,744	2,168,664	1,589,875	578,789	26.7%	294,578	284,211	321	---	284,532	13.1%	200,000
Russell	On- & Off-Sale	---	348	247,774	153,733	94,041	38.0%	123,935	(29,894)	21,649	---	(8,245)	-3.3%	---
Sacred Heart	On- & Off-Sale	---	510	570,519	356,606	213,913	37.5%	206,655	7,258	31,319	---	38,577	6.8%	---
Saint James	Off-Sale Only	---	4,793	1,098,655	733,713	364,942	33.2%	269,263	95,679	4,157	---	99,836	9.1%	69,102
Sauk Rapids	Off-Sale Only	---	13,862	3,618,973	2,771,180	847,793	23.4%	560,063	287,730	42,469	---	330,199	9.1%	90,000
Sebeka	On- & Off-Sale	---	741	521,413	332,784	188,629	36.2%	188,782	(153)	---	116	(269)	-0.1%	---
Sherburn	On- & Off-Sale	---	1,058	891,658	587,465	304,193	34.1%	354,615	(50,422)	---	91	(50,513)	-5.7%	---
Silver Bay	On- & Off-Sale	---	1,857	1,169,510	761,450	408,060	34.9%	365,922	42,138	4,414	2,972	43,580	3.7%	---
Silver Lake	On- & Off-Sale	---	866	554,218	328,465	225,753	40.7%	252,237	(26,484)	15,703	541	(11,322)	-2.0%	10,000
Spring Grove	On- & Off-Sale	---	1,256	422,431	318,469	103,962	24.6%	124,573	(20,611)	4,096	---	(16,515)	-3.9%	26,800
Stacy	On- & Off-Sale	---	1,703	3,690,157	2,604,292	1,085,865	29.4%	858,790	227,075	36,655	22,056	241,674	6.5%	140,000
Thief River Falls	Off-Sale Only	---	8,749	5,837,878	4,401,933	1,435,945	24.6%	892,055	543,890	23,040	---	566,930	9.7%	431,307
Tracy	Off-Sale Only	---	2,076	870,812	578,826	291,986	33.5%	277,282	14,704	3,913	---	18,617	2.1%	(88,668)

Footnotes:

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

[21] The enterprise fund discontinued operations during the current year.

[32] The enterprise fund was not in operation.

[38] Unaudited numbers used.

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

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2020

Name of City	Type of Store	Footnotes	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	
Twin Valley	On- & Off-Sale	---	723	587,489	349,230	238,259	40.6%	190,169	48,090	1,901	---	49,991	8.5%	25,000
Two Harbors	Off-Sale Only	---	3,633	2,810,384	2,060,782	749,602	26.7%	486,226	263,376	19,452	---	282,828	10.1%	1,520
Ulen	On- & Off-Sale	---	476	332,110	169,989	162,121	48.8%	185,420	(23,299)	60	---	(23,239)	-7.0%	---
Underwood	Off-Sale Only	---	356	777,172	544,908	232,264	29.9%	136,512	95,752	1,043	---	96,795	12.5%	23,646
Vergas	Off-Sale Only	---	348	736,331	532,594	203,737	27.7%	121,484	82,253	2,442	---	84,695	11.5%	24,797
Verndale	On- & Off-Sale	---	511	233,165	125,468	107,697	46.2%	114,878	(7,181)	9,302	---	2,121	0.9%	---
Wadena	Off-Sale Only	---	4,325	2,566,183	1,929,884	636,299	24.8%	446,539	189,760	11,366	---	201,126	7.8%	182,458
Walker	Off-Sale Only	---	966	1,125,138	821,502	303,636	27.0%	219,158	84,478	2,200	---	86,678	7.7%	53,508
Walnut Grove	On- & Off-Sale	---	751	330,833	180,918	149,915	45.3%	220,869	(70,954)	9,323	---	(61,631)	-18.6%	---
Warroad	Off-Sale Only	---	1,830	2,082,265	1,532,455	549,810	26.4%	321,717	228,093	---	---	228,093	11.0%	85,000
Waverly	On- & Off-Sale	---	1,900	964,790	711,663	253,127	26.2%	218,633	34,494	---	55	34,439	3.6%	---
Wells	Off-Sale Only	---	2,410	1,240,320	945,928	294,392	23.7%	241,073	53,319	7,091	30,069	30,341	2.4%	---
West Concord	On- & Off-Sale	---	861	165,942	110,089	55,853	33.7%	105,278	(49,425)	5,577	---	(43,848)	-26.4%	---
Windom	Off-Sale Only	---	4,798	2,335,855	1,710,204	625,651	26.8%	460,526	165,125	4,194	---	169,319	7.2%	100,000
Wolf Lake	On- & Off-Sale	---	71	235,279	152,692	82,587	35.1%	133,257	(50,670)	19,815	---	(30,855)	-13.1%	(2,700)
Worthington	Off-Sale Only	---	13,947	5,035,805	3,751,609	1,284,196	25.5%	742,062	542,134	6,437	23,990	524,581	10.4%	199,500
Off-Sale Only			408,030	\$216,458,257	\$159,573,447	\$56,884,810	26.3%	\$34,678,299	\$22,206,511	\$1,289,482	\$519,555	\$22,976,438	10.6%	\$12,440,565
On- & Off-Sale			69,444	\$58,967,512	\$38,487,792	\$20,479,720	34.7%	\$19,404,129	\$1,075,591	\$1,573,592	\$72,598	\$2,576,585	4.4%	\$2,189,843
All Stores			477,474	\$275,425,769	\$198,061,239	\$77,364,530	28.1%	\$54,082,428	\$23,282,102	\$2,863,074	\$592,153	\$25,553,023	9.3%	\$14,630,408

Footnotes:

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

[21] The enterprise fund discontinued operations during the current year.

[32] The enterprise fund was not in operation.

[38] Unaudited numbers used.

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

Appendix 2

**2020 Liquor Store Tables and
Maps by Economic Development
Region**

Table 10

Comparison of Off-Sale City Liquor Store Operations - 2020

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/(Loss) (\$)	Revenues (\$)	Expenses (\$)		
1 - Northwest	15,063	4	2,679,697	1,997,974	681,723	25.4%	417,777	263,947	7,486	---	271,432	179,077
2 - Headwaters	20,001	4	3,441,462	2,444,760	996,702	29.0%	647,331	349,372	11,713	44,021	317,063	137,669
3 - Arrowhead	10,792	5	1,874,106	1,389,232	484,874	25.9%	332,645	152,229	12,623	857	163,994	56,361
4 - West Central	59,096	16	2,536,543	1,859,119	677,424	26.7%	378,410	299,015	12,402	6,905	304,512	132,580
5 - North Central	8,952	3	1,930,704	1,447,607	483,097	25.0%	313,296	169,800	5,811	---	175,612	113,989
6E - Southwest Central	31,130	6	2,816,615	2,162,259	654,356	23.2%	404,330	250,026	7,433	4,361	253,099	203,386
6W - Upper Southwest	12,511	5	1,192,597	871,495	321,102	26.9%	213,372	107,730	2,848	478	110,100	70,655
7E - East Central	43,606	9	3,594,130	2,657,094	937,036	26.1%	562,181	374,854	21,485	3,611	392,728	259,002
7W - Central	93,037	10	3,929,114	2,890,191	1,038,923	26.4%	634,598	404,325	46,156	1,096	449,384	260,232
8 - Southwest	53,770	9	2,633,598	1,923,408	710,190	27.0%	427,199	282,991	11,716	14,012	280,694	89,222
9 - South Central	24,898	8	1,287,194	933,948	353,246	27.4%	222,770	130,477	8,621	3,821	135,276	118,638
10 - Southeast	35,174	4	1,931,344	1,459,647	471,697	24.4%	308,702	162,995	11,386	---	174,381	42,375
11 - 7-County Twin Cities	483,604	35	3,583,305	2,621,737	961,568	26.8%	693,619	267,949	22,364	5,759	284,554	181,346
Average for Off-Sale	891,634	118	\$2,897,237	\$2,129,951	\$767,286	26.5%	\$499,618	\$267,667	\$17,561	\$6,111	\$279,117	\$159,217

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

Table 11

Comparison of On-Sale City Liquor Store Operations - 2020

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/(Loss) (\$)	Revenues (\$)	Expenses (\$)		
1 - Northwest	1,303	4	396,596	222,647	173,949	43.9%	164,428	9,521	5,409	---	14,930	14,625
2 - Headwaters	4,554	9	709,799	449,151	260,648	36.7%	240,025	20,623	6,870	---	27,493	26,309
3 - Arrowhead	7,451	11	544,929	341,577	203,352	37.3%	198,290	5,062	8,391	270	13,183	19,009
4 - West Central	7,292	12	500,795	310,978	189,817	37.9%	187,837	1,979	8,289	---	10,268	2,992
5 - North Central	7,153	14	893,275	596,629	296,646	33.2%	243,747	52,899	7,308	51	60,156	20,164
6E - Southwest Central	2,036	3	507,627	306,636	200,991	39.6%	220,015	(19,024)	18,900	180	(305)	3,333
6W - Upper Southwest	3,974	5	445,322	289,188	156,134	35.1%	164,623	(8,489)	25,397	3,959	12,950	15,355
7E - East Central	10,540	9	1,336,647	920,035	416,612	31.2%	345,118	71,494	17,843	4,105	85,231	54,976
7W - Central	4,940	4	659,771	463,254	196,517	29.8%	200,721	(4,204)	14,173	303	9,666	---
8 - Southwest	3,224	8	275,878	161,756	114,122	41.4%	141,748	(27,626)	10,195	350	(17,780)	3,677
9 - South Central	6,618	6	497,076	326,021	171,055	34.4%	199,628	(28,573)	30,140	720	847	2,755
10 - Southeast	10,359	7	410,780	280,514	130,266	31.7%	144,950	(14,684)	76,101	473	60,944	105,679
11 - 7-County Twin Cities	17,729	3	3,250,470	2,027,840	1,222,630	37.6%	1,020,658	201,972	16,004	41,456	176,519	114,526
Average for On-Sale	87,173	95	\$723,357	\$469,172	\$254,185	35.1%	\$236,485	\$17,700	\$17,070	\$2,073	\$32,696	\$26,668

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

Table 12
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	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	
1 - Northwest														
Ada	Off-Sale Only	---	1,740	629,979	467,631	162,348	162,756	25.8%	(408)	6,581	---	6,173	1.0%	---
Goodridge	On- & Off-Sale	---	112	324,019	183,629	140,390	142,184	43.9%	(1,794)	1,000	---	(794)	-0.2%	---
Lancaster	On- & Off-Sale	---	364	241,990	137,425	104,565	116,163	48.0%	(11,598)	6,838	---	(4,760)	-2.0%	10,000
Mentor	On- & Off-Sale	---	104	432,885	220,304	212,581	209,195	48.3%	3,386	11,895	---	15,281	3.5%	23,500
Roseau	Off-Sale Only	---	2,744	2,168,664	1,589,875	578,789	294,578	13.6%	284,211	321	---	284,532	13.1%	200,000
Thief River Falls	Off-Sale Only	---	8,749	5,837,878	4,401,933	1,435,945	892,055	15.3%	543,890	23,040	---	566,930	9.7%	431,307
Twin Valley	On- & Off-Sale	---	723	587,489	349,230	238,259	190,169	32.4%	48,090	1,901	---	49,991	8.5%	25,000
Warroad	Off-Sale Only	---	1,830	2,082,265	1,532,455	549,810	321,717	15.5%	228,093	---	---	228,093	11.0%	85,000
Total for Region			16,366	\$12,305,169	\$8,882,482	\$3,422,687	\$2,328,817	18.9%	\$1,093,870	\$51,576	\$---	\$1,145,446	9.3%	\$774,807
Percent of Total MLS Operations			1.7%	3.0%	3.0%	3.0%	2.9%		3.3%	1.4%	---	3.2%		3.6%
2 - Headwaters														
Akeley	On- & Off-Sale	---	404	400,532	214,376	186,156	168,152	42.0%	18,004	1,327	---	19,331	4.8%	---
Bagley	Off-Sale Only	---	1,285	1,912,628	1,375,797	536,831	329,964	17.3%	206,867	358	25,711	181,514	9.5%	---
Baudette	On- & Off-Sale	---	966	1,778,672	1,190,743	587,929	444,075	25.0%	143,854	9,275	---	153,129	8.6%	115,000
Bemidji	Off-Sale Only	---	14,574	8,423,238	5,871,394	2,551,844	1,609,741	19.1%	942,103	36,013	150,374	827,742	9.8%	516,867
Blackduck	On- & Off-Sale	---	845	1,289,600	816,140	473,460	474,042	36.8%	(582)	11,217	---	10,635	0.8%	76,781
Clearbrook	On- & Off-Sale	---	464	505,821	292,137	213,684	174,342	34.5%	39,342	---	---	39,342	7.8%	(10,000)
Kelliher	On- & Off-Sale	---	258	684,494	431,974	252,520	231,048	33.8%	21,472	2,060	---	23,532	3.4%	20,000
Mahnomen	On- & Off-Sale	---	1,240	1,005,817	653,891	351,926	411,131	40.9%	(59,205)	27,966	---	(31,239)	-3.1%	---
Nevis	On- & Off-Sale	---	377	723,259	443,101	280,158	257,434	35.6%	22,724	9,981	---	32,705	4.5%	35,000

Footnotes:

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

[21] The enterprise fund discontinued operations during the current year.

[32] The enterprise fund was not in operation.

[38] Unaudited numbers used.

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

Table 12
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	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	
Park Rapids	Off-Sale Only	---	4,142	3,429,983	2,531,849	898,134	649,617	18.9%	248,517	10,480	---	258,997	7.6%	33,810
Total for Region			24,555	\$20,154,044	\$13,821,402	\$6,332,642	\$4,749,546	23.6%	\$1,583,096	\$108,677	\$176,085	\$1,515,688	7.5%	\$787,458
Percent of Total MLS Operations			2.5%	4.9%	4.7%	5.5%	5.8%	4.8%	2.9%	19.2%	4.2%	3.7%		
3 - Arrowhead														
Aitkin	Off-Sale Only	---	2,168	1,604,961	1,270,704	334,257	213,928	13.3%	120,329	23,514	---	143,843	9.0%	75,000
Barnum	On- & Off-Sale	---	620	401,732	235,523	166,209	232,946	58.0%	(66,737)	22,000	---	(44,737)	-11.1%	190,000
Beaver Bay	On- & Off-Sale	---	120	472,878	312,799	160,079	148,945	31.5%	11,134	5,579	---	16,713	3.5%	---
Big Falls	On- & Off-Sale	---	175	247,502	121,841	125,661	132,073	53.4%	(6,412)	611	---	(5,801)	-2.3%	---
Cook	Off-Sale Only	---	534	1,753,359	1,290,351	463,008	331,354	18.9%	131,654	14,250	---	145,904	8.3%	---
Cromwell	On- & Off-Sale	---	240	368,677	157,377	211,300	170,403	46.2%	40,897	4,424	---	45,321	12.3%	---
Grand Marais	Off-Sale Only	---	1,337	2,123,342	1,530,189	593,153	389,589	18.3%	203,564	5,746	---	209,310	9.9%	200,000
Littlefork	On- & Off-Sale	---	553	230,203	145,874	84,329	127,933	55.6%	(43,604)	---	---	(43,604)	-18.9%	(15,000)
Moose Lake	On- & Off-Sale	---	2,789	1,659,852	1,182,035	477,817	379,316	22.9%	98,501	---	---	98,501	5.9%	---
Northome	On- & Off-Sale	---	155	295,861	189,959	105,902	128,753	43.5%	(22,851)	17,646	---	(5,205)	-1.8%	---
Orr	On- & Off-Sale	---	211	599,637	372,787	226,850	210,878	35.2%	15,972	2,124	---	18,096	3.0%	34,100
Palisade	On- & Off-Sale	---	162	277,890	155,910	121,980	129,555	46.6%	(7,575)	23,879	---	16,304	5.9%	---
Proctor	Off-Sale Only	---	3,120	1,078,483	794,135	284,348	242,128	22.5%	42,220	151	4,287	38,084	3.5%	5,286
Ranier	On- & Off-Sale	---	569	270,474	121,793	148,681	154,461	57.1%	(5,780)	11,622	---	5,842	2.2%	---
Silver Bay	On- & Off-Sale	---	1,857	1,169,510	761,450	408,060	365,922	31.3%	42,138	4,414	2,972	43,580	3.7%	---

Footnotes:

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

[21] The enterprise fund discontinued operations during the current year.

[32] The enterprise fund was not in operation.

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Table 12
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		
							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Two Harbors	Off-Sale Only	---	3,633	2,810,384	2,060,782	749,602	486,226	17.3%	263,376	19,452	---	282,828	10.1%	1,520
Total for Region			18,243	\$15,364,745	\$10,703,509	\$4,661,236	\$3,844,410	25.0%	\$816,826	\$155,412	\$7,259	\$964,979	6.3%	\$490,906
Percent of Total MLS Operations			1.9%	3.7%	3.6%	4.1%	4.7%	2.5%	4.2%	0.8%	2.7%	2.3%		
4 - West Central														
Alexandria	Off-Sale Only	---	14,335	7,182,563	5,504,035	1,678,528	1,098,771	15.3%	579,757	10,626	7,022	583,361	8.1%	240,000
Barnesville	Off-Sale Only	---	2,759	749,942	574,086	175,856	97,406	13.0%	78,450	2,511	---	80,961	10.8%	---
Battle Lake	Off-Sale Only	---	857	1,991,442	1,469,834	521,608	386,953	19.4%	134,655	2,858	---	137,513	6.9%	96,000
Brandon	On- & Off-Sale	---	501	459,863	282,091	177,772	175,933	38.3%	1,839	22,030	---	23,869	5.2%	11,776
Callaway	On- & Off-Sale	---	178	363,268	183,623	179,645	185,054	50.9%	(5,409)	4,287	---	(1,122)	-0.3%	3,330
Dalton	Off-Sale Only	---	215	290,827	219,414	71,413	67,639	23.3%	3,774	698	---	4,472	1.5%	---
Detroit Lakes	Off-Sale Only	---	9,869	8,900,464	6,528,784	2,371,680	1,069,957	12.0%	1,301,723	90,540	84,090	1,308,173	14.7%	585,717
Elizabeth	Off-Sale Only	---	168	487,958	384,347	103,611	94,847	19.4%	8,764	---	---	8,764	1.8%	---
Fergus Falls	Off-Sale Only	---	14,119	7,569,406	5,270,390	2,299,016	1,218,297	16.1%	1,080,719	42,277	---	1,122,996	14.8%	603,530
Frazee	On- & Off-Sale	---	1,335	584,847	387,314	197,533	167,853	28.7%	29,680	112	---	29,792	5.1%	---
Glenwood	Off-Sale Only	---	2,657	1,794,172	1,328,464	465,708	231,835	12.9%	233,873	3,087	---	236,960	13.2%	60,000
Hawley	Off-Sale Only	---	2,219	1,505,391	1,095,704	409,687	307,548	20.4%	102,139	164	7,938	94,365	6.3%	10,000
Hitterdal	On- & Off-Sale	---	199	358,678	188,241	170,437	160,983	44.9%	9,454	---	---	9,454	2.6%	---
Lake Park	On- & Off-Sale	---	728	821,220	559,464	261,756	277,066	33.7%	(15,310)	2,170	---	(13,140)	-1.6%	---
Millerville	On- & Off-Sale	---	100	301,971	173,616	128,355	102,347	33.9%	26,008	2,594	---	28,602	9.5%	---
Miltona	On- & Off-Sale	---	431	618,690	394,977	223,713	244,184	39.5%	(20,471)	---	---	(20,471)	-3.3%	---

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							Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Morris	Off-Sale Only	---	5,105	2,552,685	1,961,111	591,574	357,744	14.0%	233,830	13,435	---	247,265	9.7%	171,728
New York Mills	On- & Off-Sale	---	1,294	717,645	463,574	254,071	203,771	28.4%	50,300	4,326	---	54,626	7.6%	18,500
Ogema	On- & Off-Sale	[0]	208	351,815	184,672	167,143	160,019	45.5%	7,124	8,425	---	15,549	4.4%	5,000
Osakis	On- & Off-Sale	[0]	1,771	864,153	591,487	272,666	258,160	29.9%	14,506	35,643	---	50,149	5.8%	---
Pelican Rapids	Off-Sale Only	---	2,577	1,612,029	1,149,157	462,872	273,951	17.0%	188,921	3,273	8,721	183,473	11.4%	109,302
Perham	Off-Sale Only	---	3,512	4,434,307	3,183,071	1,251,236	591,610	13.3%	659,626	25,480	2,713	682,393	15.4%	196,555
Ulen	On- & Off-Sale	---	476	332,110	169,989	162,121	185,420	55.8%	(23,299)	60	---	(23,239)	-7.0%	---
Underwood	Off-Sale Only	---	356	777,172	544,908	232,264	136,512	17.6%	95,752	1,043	---	96,795	12.5%	23,646
Vergas	Off-Sale Only	---	348	736,331	532,594	203,737	121,484	16.5%	82,253	2,442	---	84,695	11.5%	24,797
Wolf Lake	On- & Off-Sale	---	71	235,279	152,692	82,587	133,257	56.6%	(50,670)	19,815	---	(30,855)	-13.1%	(2,700)
Total for Region			66,388	\$46,594,228	\$33,477,639	\$13,116,589	\$8,308,601	17.8%	\$4,807,988	\$297,896	\$110,484	\$4,995,400	10.7%	\$2,157,181
Percent of Total MLS Operations			6.8%	11.3%	11.3%	11.4%	10.2%		14.5%	8.0%	12.0%	13.9%		10.1%
5 - North Central														
Browerville	On- & Off-Sale	---	839	470,774	298,304	172,470	192,347	40.9%	(19,877)	15,262	---	(4,615)	-1.0%	(14,835)
Clarissa	On- & Off-Sale	---	661	395,727	248,095	147,632	164,068	41.5%	(16,436)	3,960	---	(12,476)	-3.2%	---
Eagle Bend	On- & Off-Sale	---	546	232,576	136,277	96,299	102,974	44.3%	(6,675)	18,807	---	12,132	5.2%	(2,424)
Fifty Lakes	On- & Off-Sale	---	443	545,158	284,130	261,028	227,569	41.7%	33,459	21,422	591	54,290	10.0%	816
Hackensack	On- & Off-Sale	---	294	1,743,453	1,277,357	466,096	294,594	16.9%	171,502	---	---	171,502	9.8%	26,240
Long Prairie	Off-Sale Only	---	3,661	2,100,791	1,591,436	509,355	274,192	13.1%	235,163	3,868	---	239,031	11.4%	106,000
Longville	On- & Off-Sale	---	153	1,981,518	1,302,823	678,695	454,644	22.9%	224,051	512	---	224,563	11.3%	---
Nisswa	On- & Off-Sale	---	1,967	4,834,445	3,299,670	1,534,775	1,083,717	22.4%	451,058	5,593	---	456,651	9.4%	260,000
Randall	On- & Off-Sale	---	607	713,562	492,378	221,184	197,529	27.7%	23,655	27,447	---	51,102	7.2%	10,000

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							Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Remer	On- & Off-Sale	---	391	834,052	555,519	278,533	391,352	46.9%	(112,819)	---	---	(112,819)	-13.5%	2,500
Sebeka	On- & Off-Sale	---	741	521,413	332,784	188,629	188,782	36.2%	(153)	---	116	(269)	-0.1%	---
Verndale	On- & Off-Sale	---	511	233,165	125,468	107,697	114,878	49.3%	(7,181)	9,302	---	2,121	0.9%	---
Wadena	Off-Sale Only	---	4,325	2,566,183	1,929,884	636,299	446,539	17.4%	189,760	11,366	---	201,126	7.8%	182,458
Walker	Off-Sale Only	---	966	1,125,138	821,502	303,636	219,158	19.5%	84,478	2,200	---	86,678	7.7%	53,508
Total for Region			16,105	\$18,297,955	\$12,695,627	\$5,602,328	\$4,352,343	23.8%	\$1,249,985	\$119,739	\$707	\$1,369,017	7.5%	\$624,263
Percent of Total MLS Operations			1.6%	4.4%	4.3%	4.9%	5.3%		3.8%	3.2%	0.1%	3.8%		2.9%
6E - Southwest Central														
Buffalo Lake	On- & Off-Sale	---	660	398,144	234,838	163,306	201,152	50.5%	(37,846)	9,677	---	(28,169)	-7.1%	---
Darwin	Off-Sale Only	---	348	1,005,284	808,267	197,017	139,363	13.9%	57,654	10,587	---	68,241	6.8%	100,000
Dassel	Off-Sale Only	---	1,472	1,541,232	1,198,717	342,515	266,743	17.3%	75,772	15,678	6,637	84,813	5.5%	---
Glencoe	Off-Sale Only	---	5,744	2,531,225	1,881,095	650,130	343,226	13.6%	306,904	163	14,736	292,331	11.5%	325,000
Hutchinson	Off-Sale Only	---	14,599	7,667,360	5,994,877	1,672,483	947,384	12.4%	725,099	3,355	4,792	723,662	9.4%	500,000
Litchfield	Off-Sale Only	---	6,624	2,936,976	2,197,018	739,958	453,603	15.4%	286,355	7,155	---	293,510	10.0%	295,318
Olivia	Off-Sale Only	---	2,343	1,217,612	893,578	324,034	275,662	22.6%	48,372	7,662	---	56,034	4.6%	---
Sacred Heart	On- & Off-Sale	---	510	570,519	356,606	213,913	206,655	36.2%	7,258	31,319	---	38,577	6.8%	---
Silver Lake	On- & Off-Sale	---	866	554,218	328,465	225,753	252,237	45.5%	(26,484)	15,703	541	(11,322)	-2.0%	10,000
Total for Region			33,166	\$18,422,570	\$13,893,461	\$4,529,109	\$3,086,025	16.8%	\$1,443,084	\$101,299	\$26,706	\$1,517,677	8.2%	\$1,230,318
Percent of Total MLS Operations			3.4%	4.5%	4.7%	3.9%	3.8%		4.4%	2.7%	2.9%	4.2%		5.8%
6W - Upper Southwest														
Appleton	Off-Sale Only	---	1,392	708,921	491,150	217,771	139,944	19.7%	77,827	---	159	77,668	11.0%	---
Benson	On- & Off-Sale	---	3,480	1,341,749	940,109	401,640	343,786	25.6%	57,854	28,150	---	86,004	6.4%	76,773

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							Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Boyd	On- & Off-Sale	---	141	444,750	271,900	172,850	227,862	51.2%	(55,012)	27,377	8,792	(36,427)	-8.2%	---
Dawson	Off-Sale Only	---	1,466	563,202	401,910	161,292	142,998	25.4%	18,294	1,201	---	19,495	3.5%	---
De Graff	On- & Off-Sale	---	110	287,511	153,036	134,475	178,279	62.0%	(43,804)	58,305	10,569	3,932	1.4%	---
Granite Falls	Off-Sale Only	---	2,737	1,395,644	1,031,356	364,288	214,370	15.4%	149,918	6,819	2,231	154,506	11.1%	68,275
Hanley Falls	On- & Off-Sale	---	243	152,598	80,893	71,705	73,188	48.0%	(1,483)	13,155	433	11,239	7.4%	---
Madison	Off-Sale Only	---	1,518	503,756	366,106	137,650	104,153	20.7%	33,497	1,663	---	35,160	7.0%	30,000
Montevideo	Off-Sale Only	---	5,398	2,791,462	2,066,954	724,508	465,393	16.7%	259,115	4,555	---	263,670	9.4%	255,000
Total for Region			16,485	\$8,189,593	\$5,803,414	\$2,386,179	\$1,889,973	23.1%	\$496,206	\$141,225	\$22,184	\$615,247	7.5%	\$430,048
Percent of Total MLS Operations			1.7%	2.0%	2.0%	2.1%	2.3%		1.5%	3.8%	2.4%	1.7%		2.0%
7E - East Central														
Braham	Off-Sale Only	---	1,769	2,025,160	1,473,615	551,545	386,959	19.1%	164,586	21,536	---	186,122	9.2%	193,300
Cambridge	Off-Sale Only	---	9,611	6,817,078	5,139,310	1,677,768	977,456	14.3%	700,312	18,190	---	718,502	10.5%	715,000
Finlayson	On- & Off-Sale	---	295	701,012	431,487	269,525	300,907	42.9%	(31,382)	75	5,576	(36,883)	-5.3%	---
Foreston	On- & Off-Sale	---	559	340,203	170,469	169,734	154,092	45.3%	15,642	19,396	---	35,038	10.3%	27,093
Hinckley	On- & Off-Sale	---	1,904	2,921,543	2,129,857	791,686	570,507	19.5%	221,179	37,006	9,317	248,868	8.5%	120,000
Isanti	Off-Sale Only	---	6,804	3,975,267	2,886,887	1,088,380	571,770	14.4%	516,610	12,629	---	529,239	13.3%	350,000
Isle	On- & Off-Sale	[38]	803	940,140	648,640	291,500	253,428	27.0%	38,072	35	---	38,107	4.1%	(5,636)
Lindstrom	On- & Off-Sale	---	4,888	2,764,557	1,892,481	872,076	765,227	27.7%	106,849	55,388	---	162,237	5.9%	208,325
Milaca	Off-Sale Only	---	3,021	2,894,083	2,135,436	758,647	524,059	18.1%	234,588	12,460	---	247,048	8.5%	92,650
Mora	Off-Sale Only	---	3,665	4,438,807	3,259,400	1,179,407	553,295	12.5%	626,112	9,115	32,500	602,727	13.6%	295,539
North Branch	Off-Sale Only	---	10,787	4,163,141	3,055,470	1,107,671	932,158	22.4%	175,513	665	---	176,178	4.2%	176,178
Ogilvie	On- & Off-Sale	---	388	672,214	403,091	269,123	203,114	30.2%	66,009	12,032	---	78,041	11.6%	5,000

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Pine City	Off-Sale Only	---	3,130	2,417,996	1,722,525	695,471	403,321	16.7%	292,150	59,036	---	351,186	14.5%	350,000
Princeton	Off-Sale Only	---	4,819	5,615,635	4,241,204	1,374,431	710,614	12.7%	663,817	59,736	---	723,553	12.9%	158,350
Stacy	On- & Off-Sale	---	1,703	3,690,157	2,604,292	1,085,865	858,790	23.3%	227,075	36,655	22,056	241,674	6.5%	140,000
Total for Region			54,146	\$44,376,993	\$32,194,164	\$12,182,829	\$8,165,697	18.4%	\$4,017,132	\$353,954	\$69,449	\$4,301,637	9.7%	\$2,825,799
Percent of Total MLS Operations			5.5%	10.8%	10.9%	10.6%	10.0%		12.1%	9.6%	7.6%	12.0%		13.3%
7W - Central														
Big Lake	Off-Sale Only	---	11,686	5,751,171	4,148,340	1,602,831	780,926	13.6%	821,905	16,964	10,235	828,634	14.4%	448,881
Buffalo	Off-Sale Only	---	16,168	6,579,097	4,835,906	1,743,191	1,378,294	20.9%	364,897	32,405	729	396,573	6.0%	475,000
Delano	Off-Sale Only	---	6,484	3,692,544	2,655,394	1,037,150	608,492	16.5%	428,658	40,995	---	469,653	12.7%	100,000
Elk River	Off-Sale Only	---	25,835	7,927,706	5,679,211	2,248,495	1,440,451	18.2%	808,044	215,252	---	1,023,296	12.9%	740,942
Gilman	On- & Off-Sale	---	226	297,826	137,724	160,102	184,857	62.1%	(24,755)	35,937	1,156	10,026	3.4%	---
Holdingford	On- & Off-Sale	[38]	743	290,284	175,831	114,453	159,975	55.1%	(45,522)	20,563	---	(24,959)	-8.6%	---
Howard Lake	On- & Off-Sale	---	2,071	1,086,183	827,797	258,386	239,419	22.0%	18,967	190	---	19,157	1.8%	---
Maple Lake	Off-Sale Only	---	2,159	2,359,008	1,779,342	579,666	360,475	15.3%	219,191	5,897	---	225,088	9.5%	50,000
Monticello	Off-Sale Only	---	14,455	7,405,960	5,502,228	1,903,732	885,605	12.0%	1,018,127	66,806	---	1,084,933	14.6%	660,000
Paynesville	Off-Sale Only	---	2,388	1,956,680	1,530,308	426,372	331,675	17.0%	94,697	40,767	---	135,464	6.9%	37,500
Sauk Rapids	Off-Sale Only	---	13,862	3,618,973	2,771,180	847,793	560,063	15.5%	287,730	42,469	---	330,199	9.1%	90,000
Waverly	On- & Off-Sale	---	1,900	964,790	711,663	253,127	218,633	22.7%	34,494	---	55	34,439	3.6%	---
Total for Region			97,977	\$41,930,222	\$30,754,924	\$11,175,298	\$7,148,865	17.0%	\$4,026,433	\$518,245	\$12,175	\$4,532,503	10.8%	\$2,602,323
Percent of Total MLS Operations			10.0%	10.2%	10.4%	9.7%	8.7%		12.1%	14.0%	1.3%	12.6%		12.2%
8 - Southwest														
Avoca	On- & Off-Sale	---	111	145,798	65,802	79,996	101,165	69.4%	(21,169)	20,790	2,433	(2,812)	-1.9%	36,525

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Balaton	On- & Off-Sale	---	595	344,781	230,544	114,237	139,125	40.4%	(24,888)	3,110	---	(21,778)	-6.3%	1
Hadley	On- & Off-Sale	---	54	206,806	91,946	114,860	129,182	62.5%	(14,322)	25,617	347	10,948	5.3%	---
Heron Lake	On- & Off-Sale	---	602	299,604	165,006	134,598	136,381	45.5%	(1,783)	1,063	---	(720)	-0.2%	(7,107)
Ivanhoe	On- & Off-Sale	[38]	560	405,843	287,323	118,520	147,340	36.3%	(28,820)	7	18	(28,831)	-7.1%	---
Jackson	Off-Sale Only	---	3,323	1,482,868	1,073,364	409,504	257,064	17.3%	152,440	8,469	25,228	135,681	9.1%	41,000
Lakefield	Off-Sale Only	---	1,735	731,924	538,574	193,350	141,064	19.3%	52,286	8,684	---	60,970	8.3%	6,000
Luverne	Off-Sale Only	---	4,946	1,747,699	1,303,643	444,056	316,660	18.1%	127,396	12,763	254	139,905	8.0%	45,000
Marshall	Off-Sale Only	---	13,628	6,860,252	4,923,147	1,937,105	855,089	12.5%	1,082,016	31,342	69,254	1,044,104	15.2%	300,000
Okabena	On- & Off-Sale	---	203	225,586	118,775	106,811	135,985	60.3%	(29,174)	---	---	(29,174)	-12.9%	---
Pipestone	Off-Sale Only	---	4,215	1,980,348	1,446,249	534,099	286,022	14.4%	248,077	9,958	---	258,035	13.0%	80,167
Redwood Falls	Off-Sale Only	---	5,102	2,656,817	1,985,058	671,759	509,019	19.2%	162,740	19,681	7,385	175,036	6.6%	120,000
Russell	On- & Off-Sale	---	348	247,774	153,733	94,041	123,935	50.0%	(29,894)	21,649	---	(8,245)	-3.3%	---
Tracy	Off-Sale Only	---	2,076	870,812	578,826	291,986	277,282	31.8%	14,704	3,913	---	18,617	2.1%	(88,668)
Walnut Grove	On- & Off-Sale	---	751	330,833	180,918	149,915	220,869	66.8%	(70,954)	9,323	---	(61,631)	-18.6%	---
Windom	Off-Sale Only	---	4,798	2,335,855	1,710,204	625,651	460,526	19.7%	165,125	4,194	---	169,319	7.2%	100,000
Worthington	Off-Sale Only	---	13,947	5,035,805	3,751,609	1,284,196	742,062	14.7%	542,134	6,437	23,990	524,581	10.4%	199,500
Total for Region			56,994	\$25,909,405	\$18,604,721	\$7,304,684	\$4,978,770	19.2%	\$2,325,914	\$187,000	\$128,909	\$2,384,005	9.2%	\$832,418
Percent of Total MLS Operations			5.8%	6.3%	6.3%	6.4%	6.1%		7.0%	5.0%	14.0%	6.6%		3.9%
9 - South Central														
Blue Earth	Off-Sale Only	---	3,174	2,006,057	1,513,775	492,282	358,083	17.9%	134,199	4,236	---	138,435	6.9%	50,000
Butterfield	Off-Sale Only	---	601	221,835	160,910	60,925	74,723	33.7%	(13,798)	2,975	---	(10,823)	-4.9%	---
Cleveland	On- & Off-Sale	---	747	208,765	137,527	71,238	121,022	58.0%	(49,784)	32,715	---	(17,069)	-8.2%	---

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Region and City	Type of Store	Footnotes	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	
Elmore	Off-Sale Only	---	549	102,956	74,434	28,522	25,501	24.8%	3,021	1,321	---	4,342	4.2%	---
Fairmont	Off-Sale Only	---	10,487	4,631,500	3,298,602	1,332,898	614,697	13.3%	718,201	41,040	---	759,241	16.4%	830,000
Hanska	On- & Off-Sale	---	382	213,079	118,457	94,622	88,401	41.5%	6,221	9,472	531	15,162	7.1%	---
Kiester	Off-Sale Only	---	488	229,323	171,338	57,985	61,382	26.8%	(3,397)	4,952	500	1,055	0.5%	---
Le Center	On- & Off-Sale	---	2,517	1,026,932	709,897	317,035	334,975	32.6%	(17,940)	68,759	3,695	47,124	4.6%	16,530
Lewisville	On- & Off-Sale	---	204	132,709	75,113	57,596	83,201	62.7%	(25,605)	20,002	---	(5,603)	-4.2%	---
Madelia	Off-Sale Only	---	2,396	766,909	572,884	194,025	137,434	17.9%	56,591	3,192	---	59,783	7.8%	---
Mapleton	On- & Off-Sale	---	1,710	509,312	327,667	181,645	215,553	42.3%	(33,908)	49,891	---	15,983	3.1%	---
Saint James	Off-Sale Only	---	4,793	1,098,655	733,713	364,942	269,263	24.5%	95,679	4,157	---	99,836	9.1%	69,102
Sherburn	On- & Off-Sale	---	1,058	891,658	587,465	304,193	354,615	39.8%	(50,422)	---	91	(50,513)	-5.7%	---
Wells	Off-Sale Only	---	2,410	1,240,320	945,928	294,392	241,073	19.4%	53,319	7,091	30,069	30,341	2.4%	---
Total for Region			31,516	\$13,280,010	\$9,427,710	\$3,852,300	\$2,979,923	22.4%	\$872,377	\$249,803	\$34,886	\$1,087,294	8.2%	\$965,632
Percent of Total MLS Operations			3.2%	3.2%	3.2%	3.4%	3.6%		2.6%	6.7%	3.8%	3.0%		4.5%
10 - Southeast														
Caledonia	Off-Sale Only	---	2,847	1,044,595	786,457	258,138	173,243	16.6%	84,895	1,241	---	86,136	8.2%	---
Ellendale	On- & Off-Sale	[32]	676	900	1,237	(337)	1,237	137.4%	(1,574)	1	---	(1,573)	-174.8%	(963)
Kasson	Off-Sale Only	---	6,851	1,766,088	1,359,974	406,114	252,055	14.3%	154,059	16,791	---	170,850	9.7%	16,000
Kenyon	On- & Off-Sale	---	1,894	787,063	557,396	229,667	235,106	29.9%	(5,439)	28,475	143	22,893	2.9%	---
Lonsdale	Off-Sale Only	---	4,686	2,110,860	1,640,376	470,484	307,151	14.6%	163,333	577	---	163,910	7.8%	103,500
Mazeppa	On- & Off-Sale	---	874	537,605	350,476	187,129	192,852	35.9%	(5,723)	30,063	3,166	21,174	3.9%	(6,356)
Medford	On- & Off-Sale	---	1,315	226,387	137,523	88,864	123,946	54.7%	(35,082)	19,455	---	(15,627)	-6.9%	---
Northfield	Off-Sale Only	---	20,790	2,803,834	2,051,782	752,052	502,358	17.9%	249,694	26,934	---	276,628	9.9%	50,000

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Table 12
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Region and City	Type of Store	Footnotes	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	
Plainview	On- & Off-Sale	[21]	3,483	735,130	488,407	246,723	231,659	31.5%	15,064	445,038	---	460,102	62.6%	720,274
Spring Grove	On- & Off-Sale	---	1,256	422,431	318,469	103,962	124,573	29.5%	(20,611)	4,096	---	(16,515)	-3.9%	26,800
West Concord	On- & Off-Sale	---	861	165,942	110,089	55,853	105,278	63.4%	(49,425)	5,577	---	(43,848)	-26.4%	---
Total for Region			45,533	\$10,600,835	\$7,802,186	\$2,798,649	\$2,249,458	21.2%	\$549,191	\$578,248	\$3,309	\$1,124,130	10.6%	\$909,255
Percent of Total MLS Operations			4.6%	2.6%	2.6%	2.4%	2.8%		1.7%	15.6%	0.4%	3.1%		4.3%
11 - 7-County Twin Cities														
Anoka	Off-Sale Only	---	17,921	4,876,807	3,728,642	1,148,165	859,260	17.6%	288,905	42,148	26,384	304,669	6.2%	260,500
Apple Valley	Off-Sale Only	---	56,374	10,878,589	7,726,224	3,152,365	1,807,010	16.6%	1,345,355	99,930	---	1,445,285	13.3%	660,000
Brooklyn Center	Off-Sale Only	---	33,782	5,490,543	3,989,186	1,501,357	1,590,440	29.0%	(89,083)	103,771	121,689	(107,001)	-1.9%	---
Columbia Heights	Off-Sale Only	---	21,973	7,585,383	5,649,325	1,936,058	1,654,790	21.8%	281,268	20,191	53,489	247,970	3.3%	90,900
Eden Prairie	Off-Sale Only	---	64,198	11,711,560	8,299,999	3,411,561	2,297,060	19.6%	1,114,501	63,860	---	1,178,361	10.1%	850,000
Edina	Off-Sale Only	---	53,494	12,117,414	8,744,414	3,373,000	2,777,603	22.9%	595,397	59,180	---	654,577	5.4%	596,774
Farmington	Off-Sale Only	---	23,632	5,347,194	3,984,504	1,362,690	974,201	18.2%	388,489	48,176	---	436,665	8.2%	536,452
Fridley	Off-Sale Only	---	29,590	6,708,539	4,906,841	1,801,698	1,233,172	18.4%	568,526	21,473	---	589,999	8.8%	257,504
Lakeville	Off-Sale Only	---	69,490	18,262,397	13,491,472	4,770,925	3,263,124	17.9%	1,507,801	149,486	---	1,657,287	9.1%	1,126,089
Lexington	Off-Sale Only	---	2,248	4,255,639	3,198,144	1,057,495	699,523	16.4%	357,972	6,176	---	364,148	8.6%	125,000
Mound	Off-Sale Only	---	9,398	3,838,205	2,760,265	1,077,940	636,575	16.6%	441,365	1,399	---	442,764	11.5%	175,000
Richfield	Off-Sale Only	---	36,994	13,262,924	9,886,359	3,376,565	2,469,884	18.6%	906,681	73,344	---	980,025	7.4%	768,210
Robbinsdale	Off-Sale Only	---	14,646	3,899,916	2,799,568	1,100,348	938,891	24.1%	161,457	27,126	---	188,583	4.8%	190,670
Rogers	On- & Off-Sale	---	13,295	4,451,110	3,019,305	1,431,805	949,907	21.3%	481,898	5,200	---	487,098	10.9%	302,579
Saint Anthony	Off-Sale Only	---	9,257	7,015,974	5,252,004	1,763,970	1,380,231	19.7%	383,739	22,621	---	406,360	5.8%	250,000
Saint Francis	Off-Sale Only	---	8,142	2,777,610	2,031,338	746,272	478,437	17.2%	267,835	39,504	---	307,339	11.1%	60,000

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Region and City	Type of Store	Footnotes	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
Savage	Off-Sale Only	---	32,465	7,386,979	5,312,509	2,074,470	1,216,465	16.5%	858,005	4,366	---	862,371	11.7%	400,000
Wayzata	On- & Off-Sale	---	4,434	5,300,300	3,064,216	2,236,084	2,112,067	39.8%	124,017	42,811	124,369	42,459	0.8%	41,000
Total for Region			501,333	\$135,167,083	\$97,844,315	\$37,322,768	\$27,338,640	20.2%	\$9,984,128	\$830,762	\$325,931	\$10,488,959	7.8%	\$6,690,678
Percent of Total MLS Operations			51.1%	32.9%	33.0%	32.5%	33.5%		30.1%	22.4%	35.5%	29.2%		31.4%
Off-Sale Only			891,634	\$341,873,930	\$251,334,241	\$90,539,689	\$58,954,965	17.2%	\$31,584,724	\$2,072,233	\$721,117	\$32,935,840	9.6%	\$18,787,664
On- & Off-Sale			87,173	\$68,718,922	\$44,571,313	\$24,147,609	\$22,466,103	32.7%	\$1,681,506	\$1,621,603	\$196,967	\$3,106,142	4.5%	\$2,533,422
All Stores			978,807	\$410,592,852	\$295,905,554	\$114,687,298	\$81,421,068	19.8%	\$33,266,230	\$3,693,836	\$918,084	\$36,041,982	8.8%	\$21,321,086

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Table 13
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*(\$)
								Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
1 - Northwest															
1	Roseau	Off-Sale Only	---	2,744	2,168,664	1,589,875	578,789	294,578	13.6%	284,211	321	---	284,532	13.1%	200,000
2	Warroad	Off-Sale Only	---	1,830	2,082,265	1,532,455	549,810	321,717	15.5%	228,093	---	---	228,093	11.0%	85,000
3	Thief River Falls	Off-Sale Only	---	8,749	5,837,878	4,401,933	1,435,945	892,055	15.3%	543,890	23,040	---	566,930	9.7%	431,307
4	Ada	Off-Sale Only	---	1,740	629,979	467,631	162,348	162,756	25.8%	(408)	6,581	---	6,173	1.0%	---
1	Twin Valley	On- & Off-Sale	---	723	587,489	349,230	238,259	190,169	32.4%	48,090	1,901	---	49,991	8.5%	25,000
2	Mentor	On- & Off-Sale	---	104	432,885	220,304	212,581	209,195	48.3%	3,386	11,895	---	15,281	3.5%	23,500
3	Goodridge	On- & Off-Sale	---	112	324,019	183,629	140,390	142,184	43.9%	(1,794)	1,000	---	(794)	-0.2%	---
4	Lancaster	On- & Off-Sale	---	364	241,990	137,425	104,565	116,163	48.0%	(11,598)	6,838	---	(4,760)	-2.0%	10,000
Total for Region				16,366	\$12,305,169	\$8,882,482	\$3,422,687	\$2,328,817	18.9%	\$1,093,870	\$51,576	\$---	\$1,145,446	9.3%	\$774,807
Percent of Total MLS Operations				1.7%	3.0%	3.0%	3.0%	2.9%	3.3%	1.4%	---	3.2%	3.6%		
2 - Headwaters															
1	Bemidji	Off-Sale Only	---	14,574	8,423,238	5,871,394	2,551,844	1,609,741	19.1%	942,103	36,013	150,374	827,742	9.8%	516,867
2	Bagley	Off-Sale Only	---	1,285	1,912,628	1,375,797	536,831	329,964	17.3%	206,867	358	25,711	181,514	9.5%	---
3	Park Rapids	Off-Sale Only	---	4,142	3,429,983	2,531,849	898,134	649,617	18.9%	248,517	10,480	---	258,997	7.6%	33,810
1	Baudette	On- & Off-Sale	---	966	1,778,672	1,190,743	587,929	444,075	25.0%	143,854	9,275	---	153,129	8.6%	115,000
2	Clearbrook	On- & Off-Sale	---	464	505,821	292,137	213,684	174,342	34.5%	39,342	---	---	39,342	7.8%	(10,000)
3	Akeley	On- & Off-Sale	---	404	400,532	214,376	186,156	168,152	42.0%	18,004	1,327	---	19,331	4.8%	---
4	Nevis	On- & Off-Sale	---	377	723,259	443,101	280,158	257,434	35.6%	22,724	9,981	---	32,705	4.5%	35,000
5	Kelliher	On- & Off-Sale	---	258	684,494	431,974	252,520	231,048	33.8%	21,472	2,060	---	23,532	3.4%	20,000
6	Blackduck	On- & Off-Sale	---	845	1,289,600	816,140	473,460	474,042	36.8%	(582)	11,217	---	10,635	0.8%	76,781

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Rank	Region and City	Type of Store	Footnotes	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	
7	Mahnomen	On- & Off-Sale	---	1,240	1,005,817	653,891	351,926	411,131	40.9%	(59,205)	27,966	---	(31,239)	-3.1%	---
Total for Region				24,555	\$20,154,044	\$13,821,402	\$6,332,642	\$4,749,546	23.6%	\$1,583,096	\$108,677	\$176,085	\$1,515,688	7.5%	\$787,458
Percent of Total MLS Operations				2.5%	4.9%	4.7%	5.5%	5.8%	4.8%	2.9%	19.2%	4.2%		3.7%	
3 - Arrowhead															
1	Two Harbors	Off-Sale Only	---	3,633	2,810,384	2,060,782	749,602	486,226	17.3%	263,376	19,452	---	282,828	10.1%	1,520
2	Grand Marais	Off-Sale Only	---	1,337	2,123,342	1,530,189	593,153	389,589	18.3%	203,564	5,746	---	209,310	9.9%	200,000
3	Aitkin	Off-Sale Only	---	2,168	1,604,961	1,270,704	334,257	213,928	13.3%	120,329	23,514	---	143,843	9.0%	75,000
4	Cook	Off-Sale Only	---	534	1,753,359	1,290,351	463,008	331,354	18.9%	131,654	14,250	---	145,904	8.3%	---
5	Proctor	Off-Sale Only	---	3,120	1,078,483	794,135	284,348	242,128	22.5%	42,220	151	4,287	38,084	3.5%	5,286
1	Cromwell	On- & Off-Sale	---	240	368,677	157,377	211,300	170,403	46.2%	40,897	4,424	---	45,321	12.3%	---
2	Moose Lake	On- & Off-Sale	---	2,789	1,659,852	1,182,035	477,817	379,316	22.9%	98,501	---	---	98,501	5.9%	---
3	Palisade	On- & Off-Sale	---	162	277,890	155,910	121,980	129,555	46.6%	(7,575)	23,879	---	16,304	5.9%	---
4	Silver Bay	On- & Off-Sale	---	1,857	1,169,510	761,450	408,060	365,922	31.3%	42,138	4,414	2,972	43,580	3.7%	---
5	Beaver Bay	On- & Off-Sale	---	120	472,878	312,799	160,079	148,945	31.5%	11,134	5,579	---	16,713	3.5%	---
6	Orr	On- & Off-Sale	---	211	599,637	372,787	226,850	210,878	35.2%	15,972	2,124	---	18,096	3.0%	34,100
7	Ranier	On- & Off-Sale	---	569	270,474	121,793	148,681	154,461	57.1%	(5,780)	11,622	---	5,842	2.2%	---
8	Northome	On- & Off-Sale	---	155	295,861	189,959	105,902	128,753	43.5%	(22,851)	17,646	---	(5,205)	-1.8%	---
9	Big Falls	On- & Off-Sale	---	175	247,502	121,841	125,661	132,073	53.4%	(6,412)	611	---	(5,801)	-2.3%	---
10	Barnum	On- & Off-Sale	---	620	401,732	235,523	166,209	232,946	58.0%	(66,737)	22,000	---	(44,737)	-11.1%	190,000
11	Littlefork	On- & Off-Sale	---	553	230,203	145,874	84,329	127,933	55.6%	(43,604)	---	---	(43,604)	-18.9%	(15,000)
Total for Region				18,243	\$15,364,745	\$10,703,509	\$4,661,236	\$3,844,410	25.0%	\$816,826	\$155,412	\$7,259	\$964,979	6.3%	\$490,906

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Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*(\$)
								Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Percent of Total MLS Operations				1.9%	3.7%	3.6%	4.1%	4.7%		2.5%	4.2%	0.8%	2.7%		2.3%
4 - West Central															
1	Perham	Off-Sale Only	---	3,512	4,434,307	3,183,071	1,251,236	591,610	13.3%	659,626	25,480	2,713	682,393	15.4%	196,555
2	Fergus Falls	Off-Sale Only	---	14,119	7,569,406	5,270,390	2,299,016	1,218,297	16.1%	1,080,719	42,277	---	1,122,996	14.8%	603,530
3	Detroit Lakes	Off-Sale Only	---	9,869	8,900,464	6,528,784	2,371,680	1,069,957	12.0%	1,301,723	90,540	84,090	1,308,173	14.7%	585,717
4	Glenwood	Off-Sale Only	---	2,657	1,794,172	1,328,464	465,708	231,835	12.9%	233,873	3,087	---	236,960	13.2%	60,000
5	Underwood	Off-Sale Only	---	356	777,172	544,908	232,264	136,512	17.6%	95,752	1,043	---	96,795	12.5%	23,646
6	Vergas	Off-Sale Only	---	348	736,331	532,594	203,737	121,484	16.5%	82,253	2,442	---	84,695	11.5%	24,797
7	Pelican Rapids	Off-Sale Only	---	2,577	1,612,029	1,149,157	462,872	273,951	17.0%	188,921	3,273	8,721	183,473	11.4%	109,302
8	Barnesville	Off-Sale Only	---	2,759	749,942	574,086	175,856	97,406	13.0%	78,450	2,511	---	80,961	10.8%	---
9	Morris	Off-Sale Only	---	5,105	2,552,685	1,961,111	591,574	357,744	14.0%	233,830	13,435	---	247,265	9.7%	171,728
10	Alexandria	Off-Sale Only	---	14,335	7,182,563	5,504,035	1,678,528	1,098,771	15.3%	579,757	10,626	7,022	583,361	8.1%	240,000
11	Battle Lake	Off-Sale Only	---	857	1,991,442	1,469,834	521,608	386,953	19.4%	134,655	2,858	---	137,513	6.9%	96,000
12	Hawley	Off-Sale Only	---	2,219	1,505,391	1,095,704	409,687	307,548	20.4%	102,139	164	7,938	94,365	6.3%	10,000
13	Elizabeth	Off-Sale Only	---	168	487,958	384,347	103,611	94,847	19.4%	8,764	---	---	8,764	1.8%	---
14	Dalton	Off-Sale Only	---	215	290,827	219,414	71,413	67,639	23.3%	3,774	698	---	4,472	1.5%	---
1	Millerville	On- & Off-Sale	---	100	301,971	173,616	128,355	102,347	33.9%	26,008	2,594	---	28,602	9.5%	---
2	New York Mills	On- & Off-Sale	---	1,294	717,645	463,574	254,071	203,771	28.4%	50,300	4,326	---	54,626	7.6%	18,500
3	Osakis	On- & Off-Sale	[0]	1,771	864,153	591,487	272,666	258,160	29.9%	14,506	35,643	---	50,149	5.8%	---
4	Brandon	On- & Off-Sale	---	501	459,863	282,091	177,772	175,933	38.3%	1,839	22,030	---	23,869	5.2%	11,776
5	Frazee	On- & Off-Sale	---	1,335	584,847	387,314	197,533	167,853	28.7%	29,680	112	---	29,792	5.1%	---
6	Ogema	On- & Off-Sale	[0]	208	351,815	184,672	167,143	160,019	45.5%	7,124	8,425	---	15,549	4.4%	5,000

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Rank	Region and City	Type of Store	Footnotes	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	
7	Hitterdal	On- & Off-Sale	---	199	358,678	188,241	170,437	160,983	44.9%	9,454	---	---	9,454	2.6%	---
8	Callaway	On- & Off-Sale	---	178	363,268	183,623	179,645	185,054	50.9%	(5,409)	4,287	---	(1,122)	-0.3%	3,330
9	Lake Park	On- & Off-Sale	---	728	821,220	559,464	261,756	277,066	33.7%	(15,310)	2,170	---	(13,140)	-1.6%	---
10	Miltona	On- & Off-Sale	---	431	618,690	394,977	223,713	244,184	39.5%	(20,471)	---	---	(20,471)	-3.3%	---
11	Ulen	On- & Off-Sale	---	476	332,110	169,989	162,121	185,420	55.8%	(23,299)	60	---	(23,239)	-7.0%	---
12	Wolf Lake	On- & Off-Sale	---	71	235,279	152,692	82,587	133,257	56.6%	(50,670)	19,815	---	(30,855)	-13.1%	(2,700)
Total for Region				66,388	\$46,594,228	\$33,477,639	\$13,116,589	\$8,308,601	17.8%	\$4,807,988	\$297,896	\$110,484	\$4,995,400	10.7%	\$2,157,181
Percent of Total MLS Operations				6.8%	11.3%	11.3%	11.4%	10.2%		14.5%	8.0%	12.0%	13.9%		10.1%
5 - North Central															
1	Long Prairie	Off-Sale Only	---	3,661	2,100,791	1,591,436	509,355	274,192	13.1%	235,163	3,868	---	239,031	11.4%	106,000
2	Wadena	Off-Sale Only	---	4,325	2,566,183	1,929,884	636,299	446,539	17.4%	189,760	11,366	---	201,126	7.8%	182,458
3	Walker	Off-Sale Only	---	966	1,125,138	821,502	303,636	219,158	19.5%	84,478	2,200	---	86,678	7.7%	53,508
1	Longville	On- & Off-Sale	---	153	1,981,518	1,302,823	678,695	454,644	22.9%	224,051	512	---	224,563	11.3%	---
2	Fifty Lakes	On- & Off-Sale	---	443	545,158	284,130	261,028	227,569	41.7%	33,459	21,422	591	54,290	10.0%	816
3	Hackensack	On- & Off-Sale	---	294	1,743,453	1,277,357	466,096	294,594	16.9%	171,502	---	---	171,502	9.8%	26,240
4	Nisswa	On- & Off-Sale	---	1,967	4,834,445	3,299,670	1,534,775	1,083,717	22.4%	451,058	5,593	---	456,651	9.4%	260,000
5	Randall	On- & Off-Sale	---	607	713,562	492,378	221,184	197,529	27.7%	23,655	27,447	---	51,102	7.2%	10,000
6	Eagle Bend	On- & Off-Sale	---	546	232,576	136,277	96,299	102,974	44.3%	(6,675)	18,807	---	12,132	5.2%	(2,424)
7	Verndale	On- & Off-Sale	---	511	233,165	125,468	107,697	114,878	49.3%	(7,181)	9,302	---	2,121	0.9%	---
8	Sebeka	On- & Off-Sale	---	741	521,413	332,784	188,629	188,782	36.2%	(153)	---	116	(269)	-0.1%	---
9	Browerville	On- & Off-Sale	---	839	470,774	298,304	172,470	192,347	40.9%	(19,877)	15,262	---	(4,615)	-1.0%	(14,835)
10	Clarissa	On- & Off-Sale	---	661	395,727	248,095	147,632	164,068	41.5%	(16,436)	3,960	---	(12,476)	-3.2%	---

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Table 13
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Rank	Region and City	Type of Store	Footnotes	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	
11	Remer	On- & Off-Sale	---	391	834,052	555,519	278,533	391,352	46.9%	(112,819)	---	---	(112,819)	-13.5%	2,500
Total for Region				16,105	\$18,297,955	\$12,695,627	\$5,602,328	\$4,352,343	23.8%	\$1,249,985	\$119,739	\$707	\$1,369,017	7.5%	\$624,263
Percent of Total MLS Operations				1.6%	4.4%	4.3%	4.9%	5.3%		3.8%	3.2%	0.1%	3.8%		2.9%
6E - Southwest Central															
1	Glencoe	Off-Sale Only	---	5,744	2,531,225	1,881,095	650,130	343,226	13.6%	306,904	163	14,736	292,331	11.5%	325,000
2	Litchfield	Off-Sale Only	---	6,624	2,936,976	2,197,018	739,958	453,603	15.4%	286,355	7,155	---	293,510	10.0%	295,318
3	Hutchinson	Off-Sale Only	---	14,599	7,667,360	5,994,877	1,672,483	947,384	12.4%	725,099	3,355	4,792	723,662	9.4%	500,000
4	Darwin	Off-Sale Only	---	348	1,005,284	808,267	197,017	139,363	13.9%	57,654	10,587	---	68,241	6.8%	100,000
5	Dassel	Off-Sale Only	---	1,472	1,541,232	1,198,717	342,515	266,743	17.3%	75,772	15,678	6,637	84,813	5.5%	---
6	Olivia	Off-Sale Only	---	2,343	1,217,612	893,578	324,034	275,662	22.6%	48,372	7,662	---	56,034	4.6%	---
1	Sacred Heart	On- & Off-Sale	---	510	570,519	356,606	213,913	206,655	36.2%	7,258	31,319	---	38,577	6.8%	---
2	Silver Lake	On- & Off-Sale	---	866	554,218	328,465	225,753	252,237	45.5%	(26,484)	15,703	541	(11,322)	-2.0%	10,000
3	Buffalo Lake	On- & Off-Sale	---	660	398,144	234,838	163,306	201,152	50.5%	(37,846)	9,677	---	(28,169)	-7.1%	---
Total for Region				33,166	\$18,422,570	\$13,893,461	\$4,529,109	\$3,086,025	16.8%	\$1,443,084	\$101,299	\$26,706	\$1,517,677	8.2%	\$1,230,318
Percent of Total MLS Operations				3.4%	4.5%	4.7%	3.9%	3.8%		4.4%	2.7%	2.9%	4.2%		5.8%
6W - Upper Southwest															
1	Granite Falls	Off-Sale Only	---	2,737	1,395,644	1,031,356	364,288	214,370	15.4%	149,918	6,819	2,231	154,506	11.1%	68,275
2	Appleton	Off-Sale Only	---	1,392	708,921	491,150	217,771	139,944	19.7%	77,827	---	159	77,668	11.0%	---
3	Montevideo	Off-Sale Only	---	5,398	2,791,462	2,066,954	724,508	465,393	16.7%	259,115	4,555	---	263,670	9.4%	255,000
4	Madison	Off-Sale Only	---	1,518	503,756	366,106	137,650	104,153	20.7%	33,497	1,663	---	35,160	7.0%	30,000
5	Dawson	Off-Sale Only	---	1,466	563,202	401,910	161,292	142,998	25.4%	18,294	1,201	---	19,495	3.5%	---

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								Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
1	Hanley Falls	On- & Off-Sale	---	243	152,598	80,893	71,705	73,188	48.0%	(1,483)	13,155	433	11,239	7.4%	---
2	Benson	On- & Off-Sale	---	3,480	1,341,749	940,109	401,640	343,786	25.6%	57,854	28,150	---	86,004	6.4%	76,773
3	De Graff	On- & Off-Sale	---	110	287,511	153,036	134,475	178,279	62.0%	(43,804)	58,305	10,569	3,932	1.4%	---
4	Boyd	On- & Off-Sale	---	141	444,750	271,900	172,850	227,862	51.2%	(55,012)	27,377	8,792	(36,427)	-8.2%	---
Total for Region				16,485	\$8,189,593	\$5,803,414	\$2,386,179	\$1,889,973	23.1%	\$496,206	\$141,225	\$22,184	\$615,247	7.5%	\$430,048
Percent of Total MLS Operations				1.7%	2.0%	2.0%	2.1%	2.3%		1.5%	3.8%	2.4%	1.7%		2.0%
7E - East Central															
1	Pine City	Off-Sale Only	---	3,130	2,417,996	1,722,525	695,471	403,321	16.7%	292,150	59,036	---	351,186	14.5%	350,000
2	Mora	Off-Sale Only	---	3,665	4,438,807	3,259,400	1,179,407	553,295	12.5%	626,112	9,115	32,500	602,727	13.6%	295,539
3	Isanti	Off-Sale Only	---	6,804	3,975,267	2,886,887	1,088,380	571,770	14.4%	516,610	12,629	---	529,239	13.3%	350,000
4	Princeton	Off-Sale Only	---	4,819	5,615,635	4,241,204	1,374,431	710,614	12.7%	663,817	59,736	---	723,553	12.9%	158,350
5	Cambridge	Off-Sale Only	---	9,611	6,817,078	5,139,310	1,677,768	977,456	14.3%	700,312	18,190	---	718,502	10.5%	715,000
6	Braham	Off-Sale Only	---	1,769	2,025,160	1,473,615	551,545	386,959	19.1%	164,586	21,536	---	186,122	9.2%	193,300
7	Milaca	Off-Sale Only	---	3,021	2,894,083	2,135,436	758,647	524,059	18.1%	234,588	12,460	---	247,048	8.5%	92,650
8	North Branch	Off-Sale Only	---	10,787	4,163,141	3,055,470	1,107,671	932,158	22.4%	175,513	665	---	176,178	4.2%	176,178
1	Ogilvie	On- & Off-Sale	---	388	672,214	403,091	269,123	203,114	30.2%	66,009	12,032	---	78,041	11.6%	5,000
2	Foreston	On- & Off-Sale	---	559	340,203	170,469	169,734	154,092	45.3%	15,642	19,396	---	35,038	10.3%	27,093
3	Hinckley	On- & Off-Sale	---	1,904	2,921,543	2,129,857	791,686	570,507	19.5%	221,179	37,006	9,317	248,868	8.5%	120,000
4	Stacy	On- & Off-Sale	---	1,703	3,690,157	2,604,292	1,085,865	858,790	23.3%	227,075	36,655	22,056	241,674	6.5%	140,000
5	Lindstrom	On- & Off-Sale	---	4,888	2,764,557	1,892,481	872,076	765,227	27.7%	106,849	55,388	---	162,237	5.9%	208,325
6	Isle	On- & Off-Sale	[38]	803	940,140	648,640	291,500	253,428	27.0%	38,072	35	---	38,107	4.1%	(5,636)
7	Finlayson	On- & Off-Sale	---	295	701,012	431,487	269,525	300,907	42.9%	(31,382)	75	5,576	(36,883)	-5.3%	---

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								Expenses (\$)	Percent of Sales	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales		
Total for Region				54,146	\$44,376,993	\$32,194,164	\$12,182,829	\$8,165,697	18.4%	\$4,017,132	\$353,954	\$69,449	\$4,301,637	9.7%	\$2,825,799
Percent of Total MLS Operations				5.5%	10.8%	10.9%	10.6%	10.0%		12.1%	9.6%	7.6%	12.0%		13.3%
7W - Central															
1	Monticello	Off-Sale Only	---	14,455	7,405,960	5,502,228	1,903,732	885,605	12.0%	1,018,127	66,806	---	1,084,933	14.6%	660,000
2	Big Lake	Off-Sale Only	---	11,686	5,751,171	4,148,340	1,602,831	780,926	13.6%	821,905	16,964	10,235	828,634	14.4%	448,881
3	Elk River	Off-Sale Only	---	25,835	7,927,706	5,679,211	2,248,495	1,440,451	18.2%	808,044	215,252	---	1,023,296	12.9%	740,942
4	Delano	Off-Sale Only	---	6,484	3,692,544	2,655,394	1,037,150	608,492	16.5%	428,658	40,995	---	469,653	12.7%	100,000
5	Maple Lake	Off-Sale Only	---	2,159	2,359,008	1,779,342	579,666	360,475	15.3%	219,191	5,897	---	225,088	9.5%	50,000
6	Sauk Rapids	Off-Sale Only	---	13,862	3,618,973	2,771,180	847,793	560,063	15.5%	287,730	42,469	---	330,199	9.1%	90,000
7	Paynesville	Off-Sale Only	---	2,388	1,956,680	1,530,308	426,372	331,675	17.0%	94,697	40,767	---	135,464	6.9%	37,500
8	Buffalo	Off-Sale Only	---	16,168	6,579,097	4,835,906	1,743,191	1,378,294	20.9%	364,897	32,405	729	396,573	6.0%	475,000
1	Waverly	On- & Off-Sale	---	1,900	964,790	711,663	253,127	218,633	22.7%	34,494	---	55	34,439	3.6%	---
2	Gilman	On- & Off-Sale	---	226	297,826	137,724	160,102	184,857	62.1%	(24,755)	35,937	1,156	10,026	3.4%	---
3	Howard Lake	On- & Off-Sale	---	2,071	1,086,183	827,797	258,386	239,419	22.0%	18,967	190	---	19,157	1.8%	---
4	Holdingsford	On- & Off-Sale	[38]	743	290,284	175,831	114,453	159,975	55.1%	(45,522)	20,563	---	(24,959)	-8.6%	---
Total for Region				97,977	\$41,930,222	\$30,754,924	\$11,175,298	\$7,148,865	17.0%	\$4,026,433	\$518,245	\$12,175	\$4,532,503	10.8%	\$2,602,323
Percent of Total MLS Operations				10.0%	10.2%	10.4%	9.7%	8.7%		12.1%	14.0%	1.3%	12.6%		12.2%
8 - Southwest															
1	Marshall	Off-Sale Only	---	13,628	6,860,252	4,923,147	1,937,105	855,089	12.5%	1,082,016	31,342	69,254	1,044,104	15.2%	300,000
2	Pipestone	Off-Sale Only	---	4,215	1,980,348	1,446,249	534,099	286,022	14.4%	248,077	9,958	---	258,035	13.0%	80,167
3	Worthington	Off-Sale Only	---	13,947	5,035,805	3,751,609	1,284,196	742,062	14.7%	542,134	6,437	23,990	524,581	10.4%	199,500
4	Jackson	Off-Sale Only	---	3,323	1,482,868	1,073,364	409,504	257,064	17.3%	152,440	8,469	25,228	135,681	9.1%	41,000

Footnotes:

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[21] The enterprise fund discontinued operations during the current year.

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Table 13
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*(\$)
								Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
5	Lakefield	Off-Sale Only	---	1,735	731,924	538,574	193,350	141,064	19.3%	52,286	8,684	---	60,970	8.3%	6,000
6	Luverne	Off-Sale Only	---	4,946	1,747,699	1,303,643	444,056	316,660	18.1%	127,396	12,763	254	139,905	8.0%	45,000
7	Windom	Off-Sale Only	---	4,798	2,335,855	1,710,204	625,651	460,526	19.7%	165,125	4,194	---	169,319	7.2%	100,000
8	Redwood Falls	Off-Sale Only	---	5,102	2,656,817	1,985,058	671,759	509,019	19.2%	162,740	19,681	7,385	175,036	6.6%	120,000
9	Tracy	Off-Sale Only	---	2,076	870,812	578,826	291,986	277,282	31.8%	14,704	3,913	---	18,617	2.1%	(88,668)
1	Hadley	On- & Off-Sale	---	54	206,806	91,946	114,860	129,182	62.5%	(14,322)	25,617	347	10,948	5.3%	---
2	Heron Lake	On- & Off-Sale	---	602	299,604	165,006	134,598	136,381	45.5%	(1,783)	1,063	---	(720)	-0.2%	(7,107)
3	Avoca	On- & Off-Sale	---	111	145,798	65,802	79,996	101,165	69.4%	(21,169)	20,790	2,433	(2,812)	-1.9%	36,525
4	Russell	On- & Off-Sale	---	348	247,774	153,733	94,041	123,935	50.0%	(29,894)	21,649	---	(8,245)	-3.3%	---
5	Balaton	On- & Off-Sale	---	595	344,781	230,544	114,237	139,125	40.4%	(24,888)	3,110	---	(21,778)	-6.3%	1
6	Ivanhoe	On- & Off-Sale	[38]	560	405,843	287,323	118,520	147,340	36.3%	(28,820)	7	18	(28,831)	-7.1%	---
7	Okabena	On- & Off-Sale	---	203	225,586	118,775	106,811	135,985	60.3%	(29,174)	---	---	(29,174)	-12.9%	---
8	Walnut Grove	On- & Off-Sale	---	751	330,833	180,918	149,915	220,869	66.8%	(70,954)	9,323	---	(61,631)	-18.6%	---
Total for Region				56,994	\$25,909,405	\$18,604,721	\$7,304,684	\$4,978,770	19.2%	\$2,325,914	\$187,000	\$128,909	\$2,384,005	9.2%	\$832,418
Percent of Total MLS Operations				5.8%	6.3%	6.3%	6.4%	6.1%		7.0%	5.0%	14.0%	6.6%		3.9%
9 - South Central															
1	Fairmont	Off-Sale Only	---	10,487	4,631,500	3,298,602	1,332,898	614,697	13.3%	718,201	41,040	---	759,241	16.4%	830,000
2	Saint James	Off-Sale Only	---	4,793	1,098,655	733,713	364,942	269,263	24.5%	95,679	4,157	---	99,836	9.1%	69,102
3	Madelia	Off-Sale Only	---	2,396	766,909	572,884	194,025	137,434	17.9%	56,591	3,192	---	59,783	7.8%	---
4	Blue Earth	Off-Sale Only	---	3,174	2,006,057	1,513,775	492,282	358,083	17.9%	134,199	4,236	---	138,435	6.9%	50,000
5	Elmore	Off-Sale Only	---	549	102,956	74,434	28,522	25,501	24.8%	3,021	1,321	---	4,342	4.2%	---
6	Wells	Off-Sale Only	---	2,410	1,240,320	945,928	294,392	241,073	19.4%	53,319	7,091	30,069	30,341	2.4%	---

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Table 13
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*(\$)
								Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
7	Kiester	Off-Sale Only	---	488	229,323	171,338	57,985	61,382	26.8%	(3,397)	4,952	500	1,055	0.5%	---
8	Butterfield	Off-Sale Only	---	601	221,835	160,910	60,925	74,723	33.7%	(13,798)	2,975	---	(10,823)	-4.9%	---
1	Hanska	On- & Off-Sale	---	382	213,079	118,457	94,622	88,401	41.5%	6,221	9,472	531	15,162	7.1%	---
2	Le Center	On- & Off-Sale	---	2,517	1,026,932	709,897	317,035	334,975	32.6%	(17,940)	68,759	3,695	47,124	4.6%	16,530
3	Mapleton	On- & Off-Sale	---	1,710	509,312	327,667	181,645	215,553	42.3%	(33,908)	49,891	---	15,983	3.1%	---
4	Lewisville	On- & Off-Sale	---	204	132,709	75,113	57,596	83,201	62.7%	(25,605)	20,002	---	(5,603)	-4.2%	---
5	Sherburn	On- & Off-Sale	---	1,058	891,658	587,465	304,193	354,615	39.8%	(50,422)	---	91	(50,513)	-5.7%	---
6	Cleveland	On- & Off-Sale	---	747	208,765	137,527	71,238	121,022	58.0%	(49,784)	32,715	---	(17,069)	-8.2%	---
Total for Region				31,516	\$13,280,010	\$9,427,710	\$3,852,300	\$2,979,923	22.4%	\$872,377	\$249,803	\$34,886	\$1,087,294	8.2%	\$965,632
Percent of Total MLS Operations				3.2%	3.2%	3.2%	3.4%	3.6%	2.6%	6.7%	3.8%	3.0%	4.5%		
10 - Southeast															
1	Northfield	Off-Sale Only	---	20,790	2,803,834	2,051,782	752,052	502,358	17.9%	249,694	26,934	---	276,628	9.9%	50,000
2	Kasson	Off-Sale Only	---	6,851	1,766,088	1,359,974	406,114	252,055	14.3%	154,059	16,791	---	170,850	9.7%	16,000
3	Caledonia	Off-Sale Only	---	2,847	1,044,595	786,457	258,138	173,243	16.6%	84,895	1,241	---	86,136	8.2%	---
4	Lonsdale	Off-Sale Only	---	4,686	2,110,860	1,640,376	470,484	307,151	14.6%	163,333	577	---	163,910	7.8%	103,500
1	Plainview	On- & Off-Sale	[21]	3,483	735,130	488,407	246,723	231,659	31.5%	15,064	445,038	---	460,102	62.6%	720,274
2	Mazeppa	On- & Off-Sale	---	874	537,605	350,476	187,129	192,852	35.9%	(5,723)	30,063	3,166	21,174	3.9%	(6,356)
3	Kenyon	On- & Off-Sale	---	1,894	787,063	557,396	229,667	235,106	29.9%	(5,439)	28,475	143	22,893	2.9%	---
4	Spring Grove	On- & Off-Sale	---	1,256	422,431	318,469	103,962	124,573	29.5%	(20,611)	4,096	---	(16,515)	-3.9%	26,800
5	Medford	On- & Off-Sale	---	1,315	226,387	137,523	88,864	123,946	54.7%	(35,082)	19,455	---	(15,627)	-6.9%	---
6	West Concord	On- & Off-Sale	---	861	165,942	110,089	55,853	105,278	63.4%	(49,425)	5,577	---	(43,848)	-26.4%	---

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Table 13
Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*(\$)
								Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
7	Ellendale	On- & Off-Sale	[32]	676	900	1,237	(337)	1,237	137.4%	(1,574)	1	---	(1,573)	-174.8%	(963)
Total for Region				45,533	\$10,600,835	\$7,802,186	\$2,798,649	\$2,249,458	21.2%	\$549,191	\$578,248	\$3,309	\$1,124,130	10.6%	\$909,255
Percent of Total MLS Operations				4.6%	2.6%	2.6%	2.4%	2.8%		1.7%	15.6%	0.4%	3.1%		4.3%
11 - 7-County Twin Cities															
1	Apple Valley	Off-Sale Only	---	56,374	10,878,589	7,726,224	3,152,365	1,807,010	16.6%	1,345,355	99,930	---	1,445,285	13.3%	660,000
2	Savage	Off-Sale Only	---	32,465	7,386,979	5,312,509	2,074,470	1,216,465	16.5%	858,005	4,366	---	862,371	11.7%	400,000
3	Mound	Off-Sale Only	---	9,398	3,838,205	2,760,265	1,077,940	636,575	16.6%	441,365	1,399	---	442,764	11.5%	175,000
4	Saint Francis	Off-Sale Only	---	8,142	2,777,610	2,031,338	746,272	478,437	17.2%	267,835	39,504	---	307,339	11.1%	60,000
5	Eden Prairie	Off-Sale Only	---	64,198	11,711,560	8,299,999	3,411,561	2,297,060	19.6%	1,114,501	63,860	---	1,178,361	10.1%	850,000
6	Lakeville	Off-Sale Only	---	69,490	18,262,397	13,491,472	4,770,925	3,263,124	17.9%	1,507,801	149,486	---	1,657,287	9.1%	1,126,089
7	Fridley	Off-Sale Only	---	29,590	6,708,539	4,906,841	1,801,698	1,233,172	18.4%	568,526	21,473	---	589,999	8.8%	257,504
8	Lexington	Off-Sale Only	---	2,248	4,255,639	3,198,144	1,057,495	699,523	16.4%	357,972	6,176	---	364,148	8.6%	125,000
9	Farmington	Off-Sale Only	---	23,632	5,347,194	3,984,504	1,362,690	974,201	18.2%	388,489	48,176	---	436,665	8.2%	536,452
10	Richfield	Off-Sale Only	---	36,994	13,262,924	9,886,359	3,376,565	2,469,884	18.6%	906,681	73,344	---	980,025	7.4%	768,210
11	Anoka	Off-Sale Only	---	17,921	4,876,807	3,728,642	1,148,165	859,260	17.6%	288,905	42,148	26,384	304,669	6.2%	260,500
12	Saint Anthony	Off-Sale Only	---	9,257	7,015,974	5,252,004	1,763,970	1,380,231	19.7%	383,739	22,621	---	406,360	5.8%	250,000
13	Edina	Off-Sale Only	---	53,494	12,117,414	8,744,414	3,373,000	2,777,603	22.9%	595,397	59,180	---	654,577	5.4%	596,774
14	Robbinsdale	Off-Sale Only	---	14,646	3,899,916	2,799,568	1,100,348	938,891	24.1%	161,457	27,126	---	188,583	4.8%	190,670
15	Columbia Heights	Off-Sale Only	---	21,973	7,585,383	5,649,325	1,936,058	1,654,790	21.8%	281,268	20,191	53,489	247,970	3.3%	90,900
16	Brooklyn Center	Off-Sale Only	---	33,782	5,490,543	3,989,186	1,501,357	1,590,440	29.0%	(89,083)	103,771	121,689	(107,001)	-1.9%	---
1	Rogers	On- & Off-Sale	---	13,295	4,451,110	3,019,305	1,431,805	949,907	21.3%	481,898	5,200	---	487,098	10.9%	302,579

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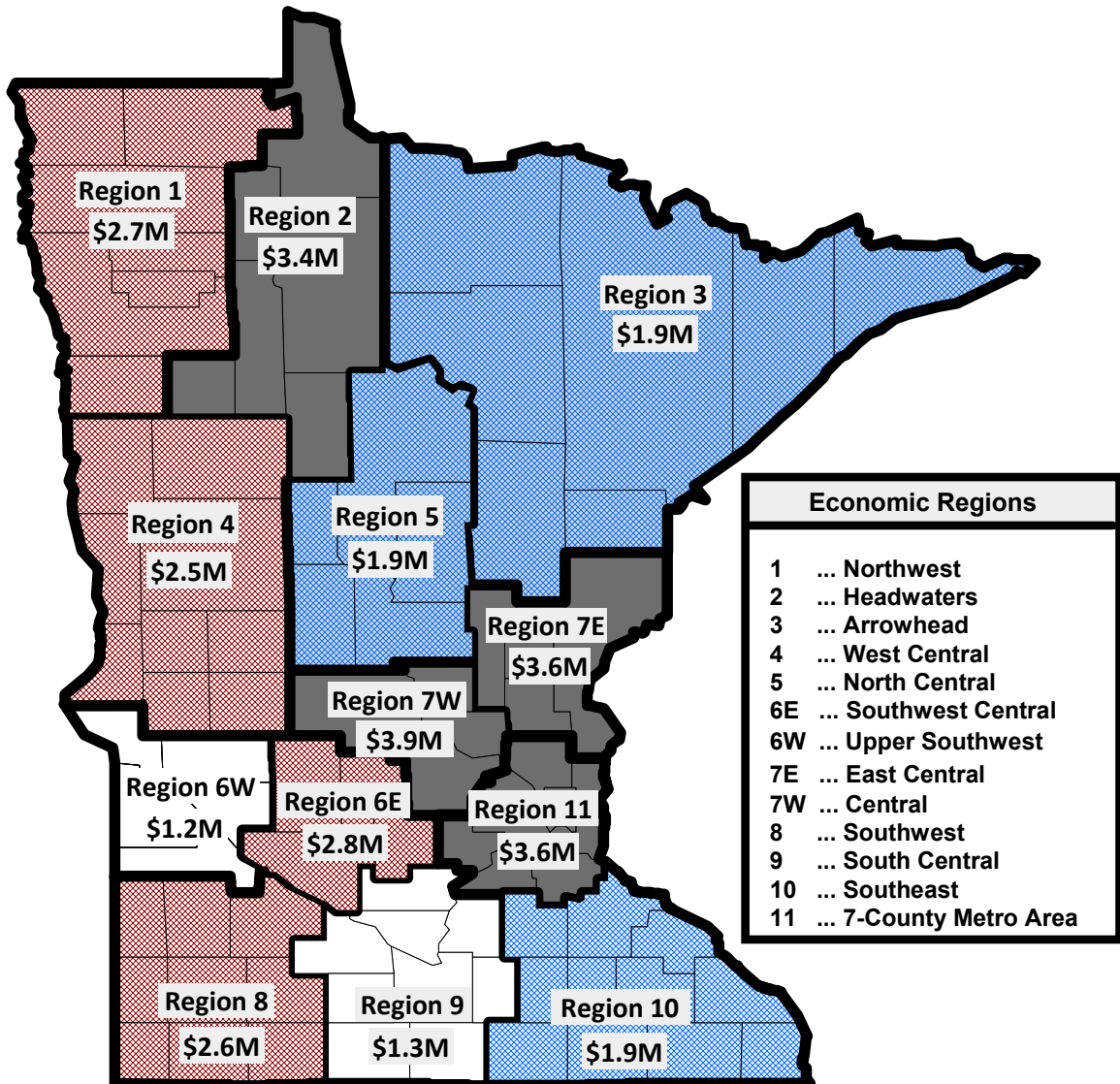
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Comparison of City Liquor Store Operations - 2020
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)		Net Transfers*(\$)
								Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
2	Wayzata	On- & Off-Sale	---	4,434	5,300,300	3,064,216	2,236,084	2,112,067	39.8%	124,017	42,811	124,369	42,459	0.8%	41,000
Total for Region				501,333	\$135,167,083	\$97,844,315	\$37,322,768	\$27,338,640	20.2%	\$9,984,128	\$830,762	\$325,931	\$10,488,959	7.8%	\$6,690,678
Percent of Total MLS Operations				51.1%	32.9%	33.0%	32.5%	33.5%	30.1%	22.4%	35.5%	29.2%			31.4%
Off-Sale Only				891,634	\$341,873,930	\$251,334,241	\$90,539,689	\$58,954,965	17.2%	\$31,584,724	\$2,072,233	\$721,117	\$32,935,840	9.6%	\$18,787,664
On- & Off-Sale				87,173	\$68,718,922	\$44,571,313	\$24,147,609	\$22,466,103	32.7%	\$1,681,506	\$1,621,603	\$196,967	\$3,106,142	4.5%	\$2,533,422
All Stores				978,807	\$410,592,852	\$295,905,554	\$114,687,298	\$81,421,068	19.8%	\$33,266,230	\$3,693,836	\$918,084	\$36,041,982	8.8%	\$21,321,086

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Figure 8
2020 Average Sales Per Off-Sale Municipal Liquor
Establishment by Economic Development Region



**All numbers are rounded.*

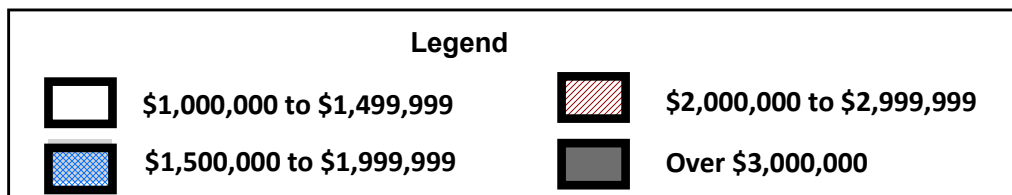
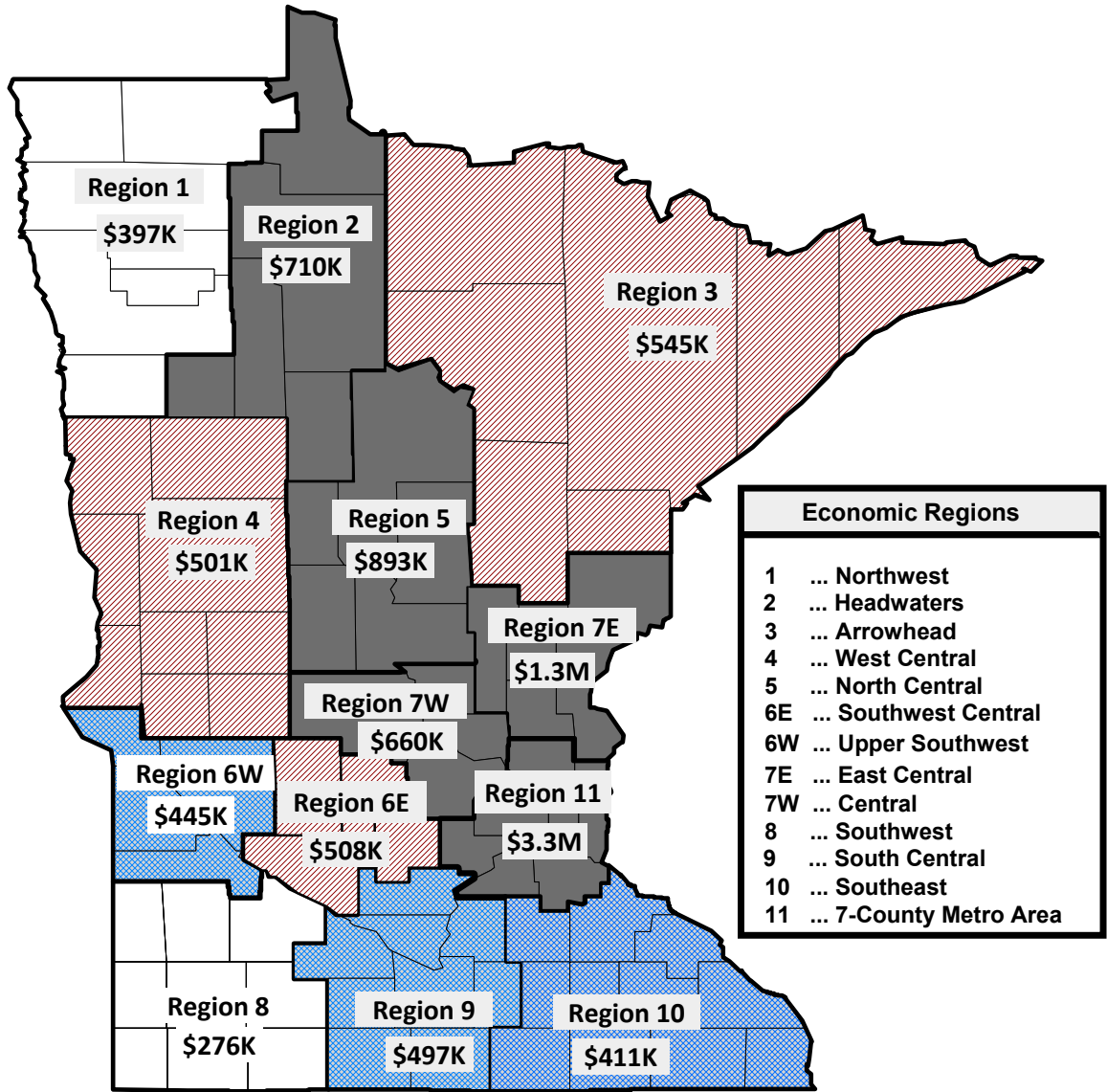


Figure 9
2020 Average Sales Per On-Sale Municipal Liquor
Establishment by Economic Development Region



*All numbers are rounded.

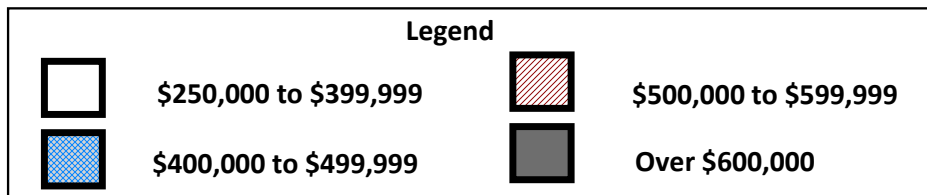
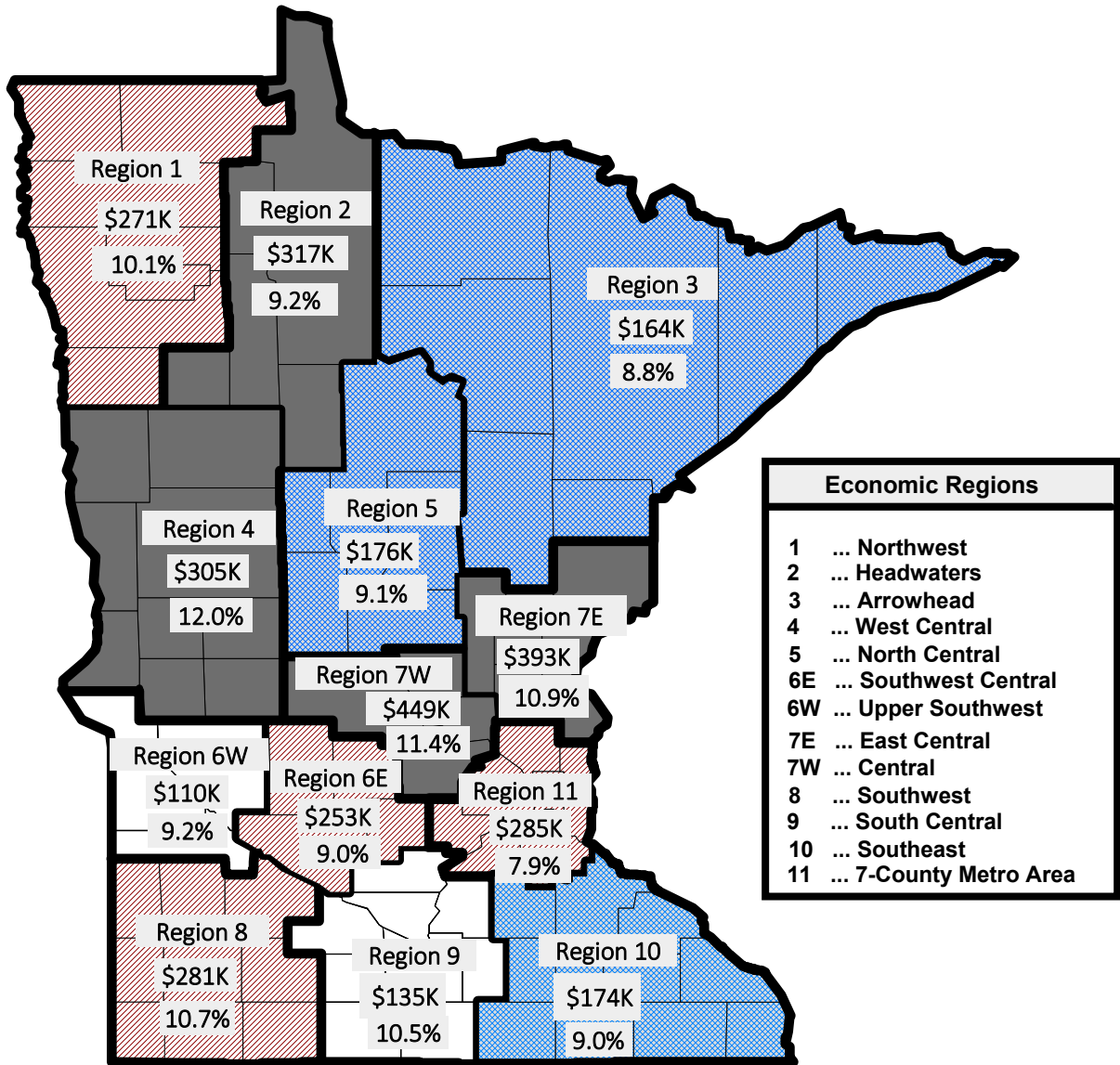


Figure 10
2020 Average Net Profit and Net Profit as a Percent of Sales
Per Off-Sale Municipal Liquor Establishment
by Economic Development Region



**All numbers are rounded.*

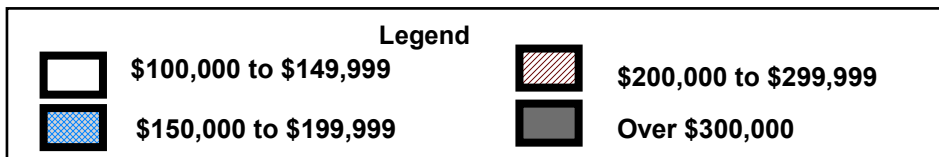
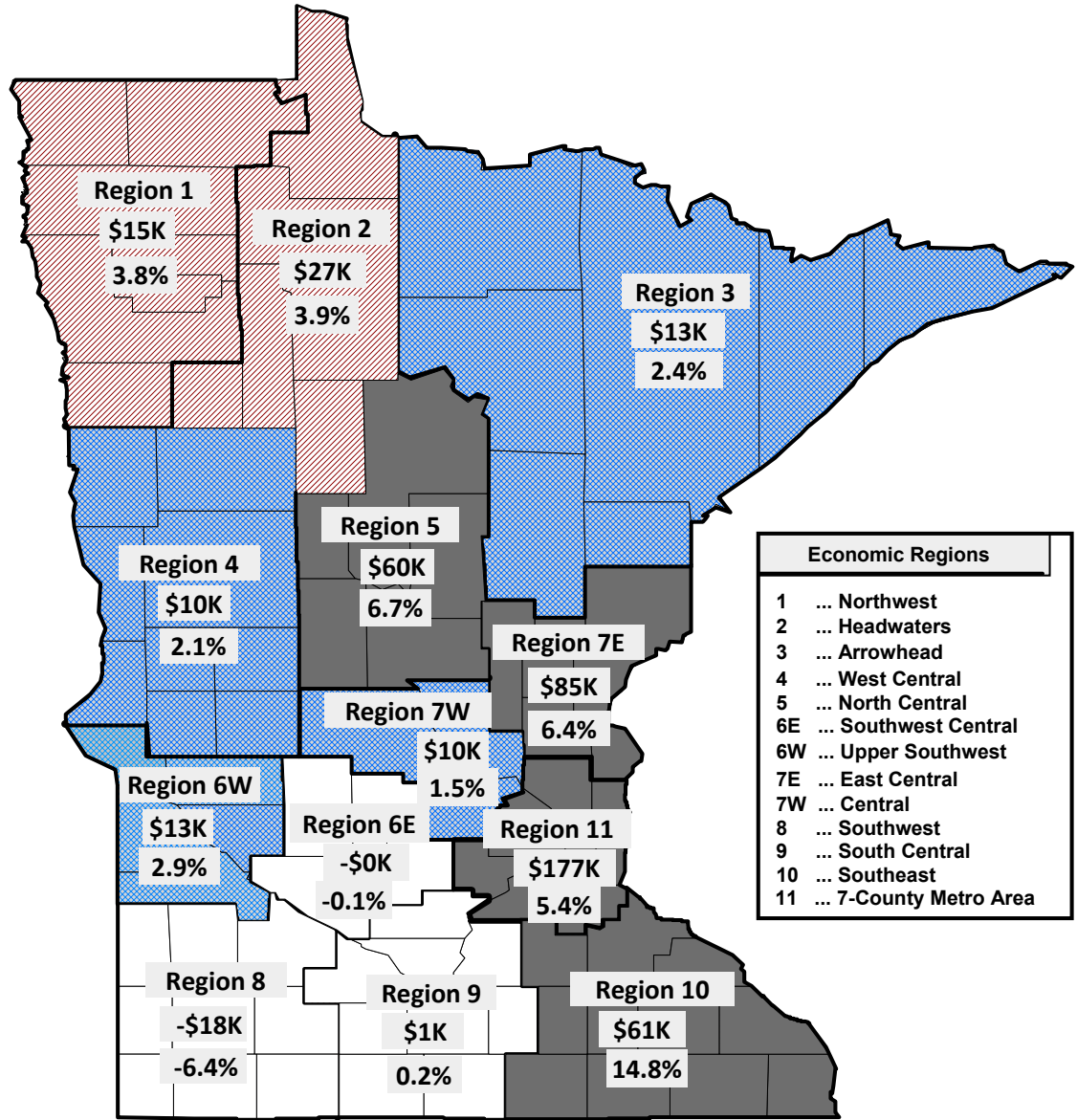


Figure 11
2020 Average Net Profit and Net Profit as a Percent of Sales
Per On-Sale Municipal Liquor Establishment
by Economic Development Region



*All numbers are rounded.

