

# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

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# **Analysis of Municipal Liquor Store Operations**

**For the Year Ended December 31, 2017**

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

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

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

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

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

**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;

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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, 2017**



**October 25, 2018**

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## Background and Purpose

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This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.<sup>1</sup> In 2017, 190 Minnesota cities operated 223 municipal liquor stores, with 93 cities operating both on-sale and off-sale liquor establishments and 97 cities restricting their municipally-owned establishments to off-sale liquor stores.<sup>2,3</sup> While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

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

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

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

<sup>3</sup>There were five fewer cities reporting in 2017 than 2016: Akeley, Palisade, Round Lake, Saint Hilaire and South Haven. The Cities of Saint Hilaire and South Haven discontinued liquor operations prior to 2017, and the City of Round Lake sold its liquor store in 2017.

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## Executive Summary

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- The combined net profit of all municipal liquor operations totaled \$23.1 million in 2017. This represents an increase of \$286,832, or 1.3 percent, over the amount generated in 2016. Among on-sale operations, net profits totaled \$2.3 million in 2017, which was a decrease of \$571,604, or 19.7 percent, from 2016. Total net profits for off-sale operations totaled \$20.8 million in 2017, which represents an increase of \$858,436, or 4.3 percent, over 2016 (pg. 7).
- Over the past five years, net profits decreased 13.7 percent. Among off-sale operations, there was a 10.7 percent decrease in net profits, while on-sale establishments showed a decrease of 33.5 percent (pg. 7).
- Fifty-four Minnesota cities reported net losses for 2017 (9 more than 2016). Fifty-three of the 54 cities with losses were located in Greater Minnesota (pg. 8).
- During 2017, Minnesota's municipal liquor operations reported a 22nd consecutive year of record sales, totaling \$348.9 million. Total sales generated in 2017 increased by \$4.5 million, or 1.3 percent, over 2016. Among individual liquor operations that were in business for all of 2017, total sales ranged from \$136,911 in Elmore to \$14.6 million in Lakeville<sup>4</sup> (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 190 Minnesota cities (10.0 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 35.2 percent of the total sales and 32.4 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.1 million in 2017, compared to average sales of \$1.2 million for all Greater Minnesota operations<sup>5</sup> (pg. 10).
- During 2017, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$17.3 million. This represents a decrease (8.6 percent) from the total net transfers made in 2016. Net transfers totaled \$4.4 million among Metro Area establishments, compared to \$12.8 million for Greater Minnesota establishments (pg. 13).

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<sup>4</sup>The liquor operations in the Cities of Audubon, Rush City, and Vesta each had lower or no sales, but were excluded from this analysis because the cities discontinued operations and were not in business for all of 2017.

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

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## Recommendations

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

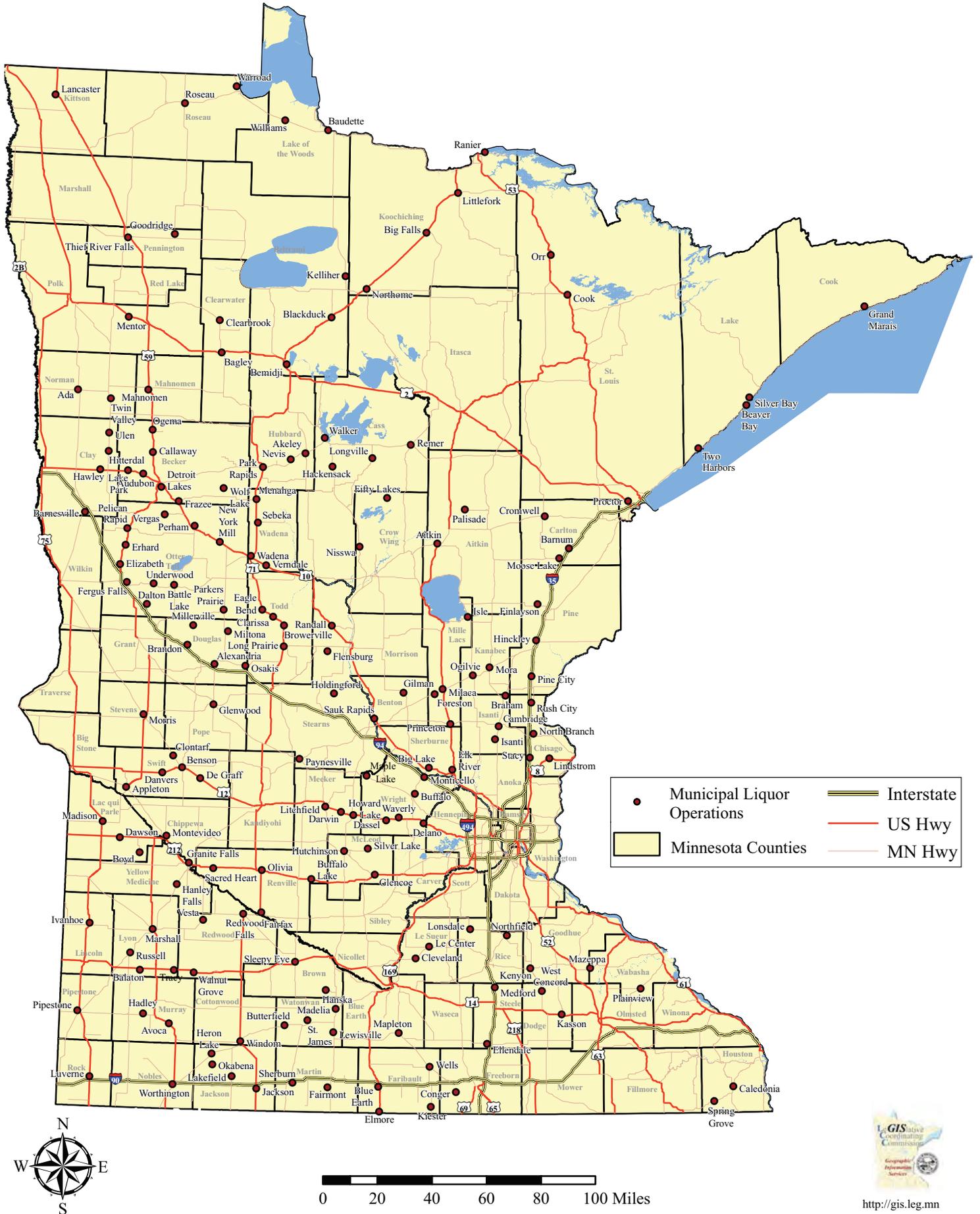
City officials should compare their operations to cities with the same type of operations. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations, due to factors such as the added costs of bartenders, wait staff, and 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.<sup>6</sup>
- **Gross Profits as a Percent of Total Sales.** This measure may help a city determine if its intended markup is below other nearby municipal liquor stores, therefore resulting in a lower gross profit. Conversely, if the markup is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. Gross profits as a percent of total sales are higher for on-sale operations than off-sale operations. On-sale operations require a greater gross profit margin to cover the higher operating costs associated with these types of operations.
- **Operating Expenses.** If operating expenses are relatively high compared to similarly-sized stores, city officials should look at stores with low operating expenses for ideas on how they might operate more efficiently.
- **Operating Expenses as a Percent of Sales.** A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

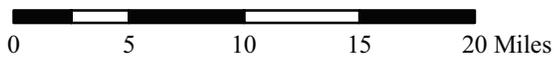
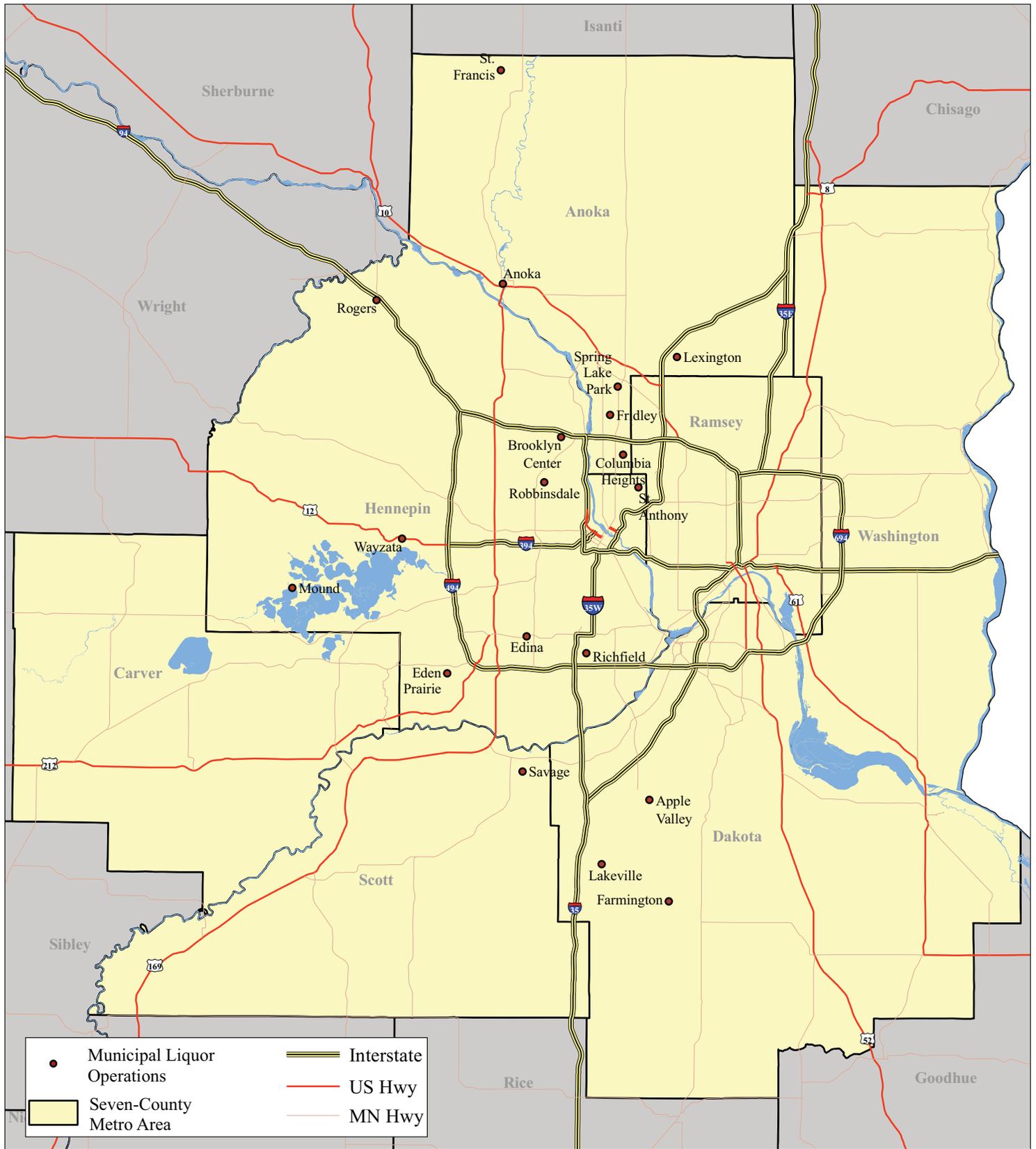
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<sup>6</sup>It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's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

# 2017 Municipal Liquor Operations in Greater Minnesota



# 2017 Municipal Liquor Operations in the Seven-County Metro Area



<http://gis.leg.mn>

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# Analysis of Minnesota Municipal Liquor Store Operations

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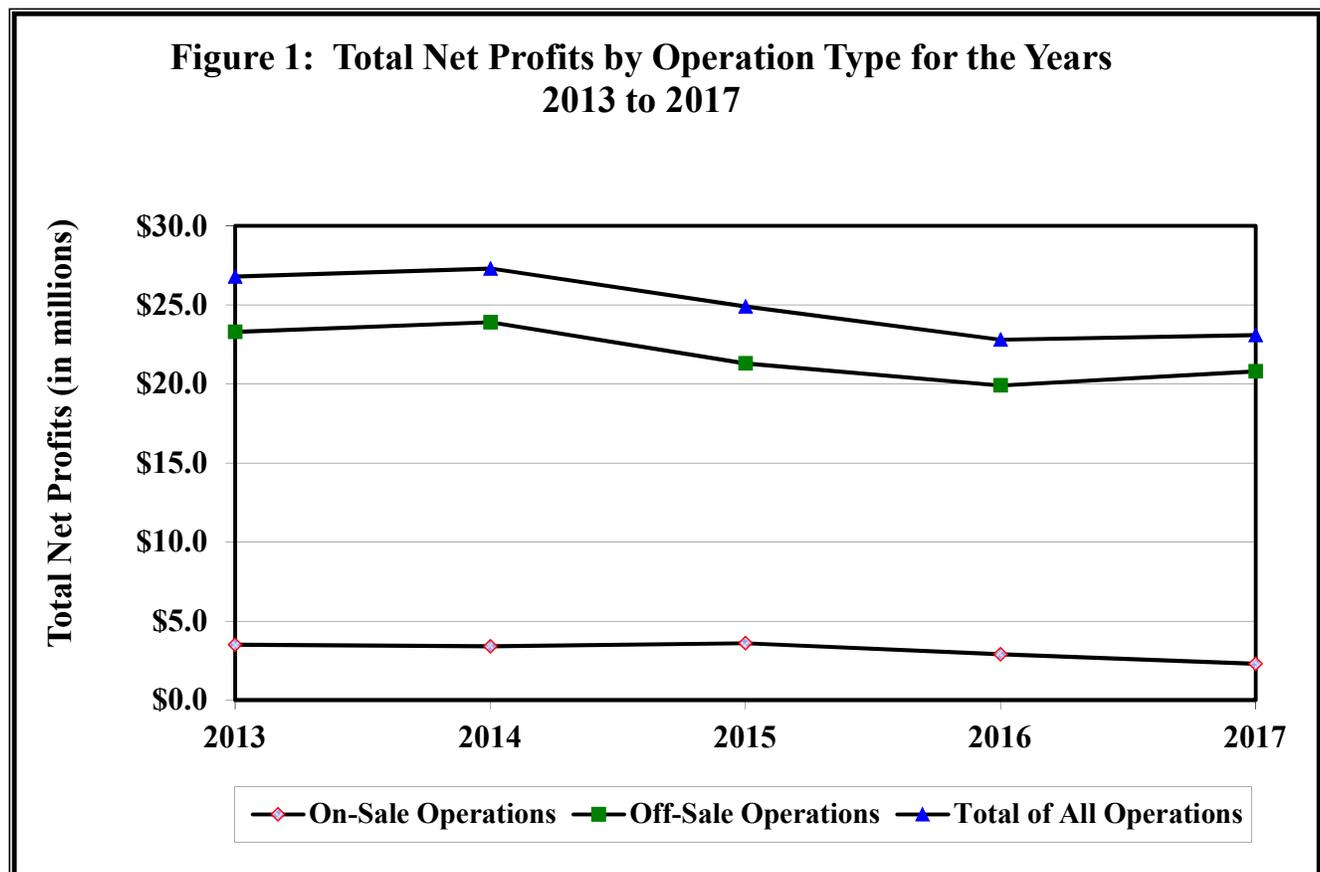
## Net Profits of Municipal Liquor Store Operations

### Overall

The combined net profit of all municipal liquor operations totaled \$23.1 million in 2017. This represents an increase of \$286,832, or 1.3 percent, over the amount generated in 2016. Among on-sale operations, net profits totaled \$2.3 million in 2017, which was a decrease of \$571,604, or 19.7 percent, from 2016. Total net profits for off-sale operations totaled \$20.8 million in 2017, which represents an increase of \$858,436, or 4.3 percent, over 2016.

Over the past five years, net profits decreased 13.7 percent. Among off-sale operations, there was a 10.7 percent decrease in net profits, while on-sale establishments showed a decrease of 33.5 percent.<sup>7</sup>

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



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<sup>7</sup>The decrease in net profits between 2015 and 2016 may be related to the implementation of GASB Statement No. 68. GASB Statement No. 68, was effective December 2015, and requires governments providing defined benefit pensions to employees through trust-administered pension plans to record their proportionate share of the net pension obligation as a liability on their financial statements along with the related deferred outflows of resources, deferred inflows of resources, and pension expense. Pension expense is shown as an operating cost and may decrease net income.

### Variations Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2017, ranged from a loss of \$153,489 in Finlayson to a profit of \$1.0 million in Edina. Overall, of the municipal liquor operations that reported in both 2016 and 2017, 92 cities showed year-to-year increases in their net profits, while 98 showed decreases. Of the 98 cities with declines in net profits between 2016 and 2017, 94 were in Greater Minnesota, and 4 were in the Metro Area.

### Operations Losing Money

In addition to municipal liquor operations that posted a decline in net profits between 2016 and 2017, 54 Minnesota cities reported net losses for 2017 (9 more than 2016). Fifty-three of the 54 cities with losses were located in Greater Minnesota. Additionally, losses were much more common among on-sale liquor operations. Of the 54 cities whose liquor operations had net losses in 2017, 40 were on-sale operations. Table 1 below lists the cities whose liquor operations posted net losses in 2017.

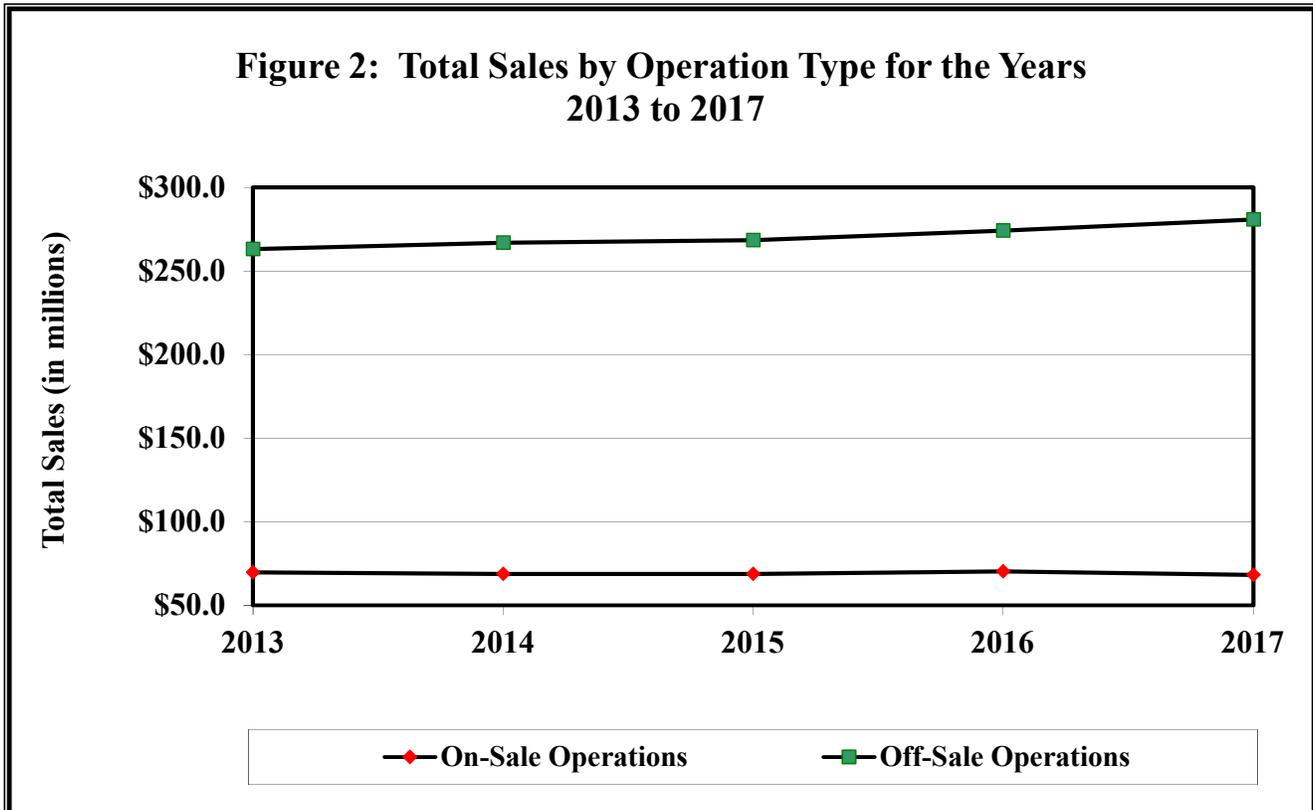
Name of City	Net Loss	Name of City	Net Loss
Finlayson	\$ (153,489)	Proctor	\$ (10,180)
Rush City*	(106,206)	Cleveland	(8,845)
Savage	(73,469)	Howard Lake	(8,759)
Ogilvie	(66,785)	Caledonia	(8,452)
Menahga	(64,352)	Hanley Falls	(8,053)
Boyd	(58,081)	Hitterdal	(7,804)
Parkers Prairie	(40,222)	Elizabeth	(7,482)
Sebeka	(39,832)	Kiester	(7,479)
Conger*	(35,157)	Clearbrook	(6,811)
Mahnomen	(34,474)	Millerville	(6,523)
Sherburn	(33,800)	Wells	(6,462)
Clontarf	(31,106)	Fifty Lakes	(6,301)
Danvers*	(30,819)	Okabena	(6,049)
Browerville	(29,759)	Walnut Grove	(5,306)
Ellendale	(26,704)	Miltona	(5,227)
Waverly	(24,352)	Vesta*	(4,630)
Tracy	(21,319)	Remer	(4,027)
Isle	(20,643)	Holdingsford	(3,958)
Sleepy Eye	(19,042)	Goodridge	(3,175)
Fairfax	(18,594)	Dawson	(3,154)
Hanska	(17,825)	West Concord	(2,201)
Balaton	(17,507)	Erhard	(2,027)
Osakis	(14,419)	Hadley	(1,352)
Butterfield	(13,435)	Appleton	(1,304)
Lancaster	(12,221)	Audubon*	(1,234)
New York Mills	(11,594)	Northome	(1,051)
Elmore	(11,308)	Sacred Heart	(97)

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

## Total Sales at Municipal Liquor Operations

During 2017, Minnesota's municipal liquor operations reported a 22nd consecutive year of record sales, totaling \$348.9 million. Total sales generated in 2017 increased by \$4.5 million, or 1.3 percent, over 2016. Among individual liquor operations that were in business for all of 2017, total sales ranged from \$136,911 in Elmore to \$14.6 million in Lakeville.<sup>8</sup>

Figure 2 below shows total sales by operation type for the years 2013 to 2017.



## Operating Expenses of Municipal Liquor Operations

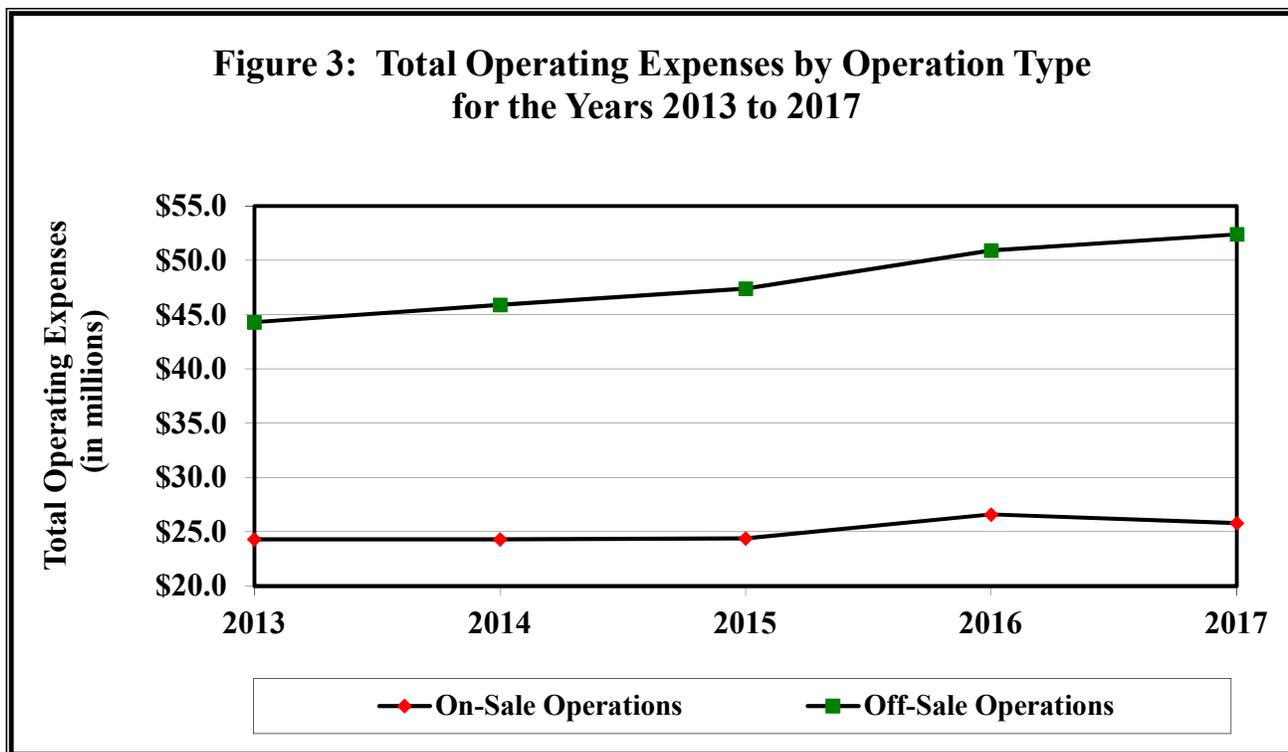
During 2017, Minnesota's municipal liquor operations reported operating expenses totaling \$78.2 million. This represents an increase of \$696,290, or 0.9 percent, over the amount reported in 2016. Off-sale liquor operations had operating expenses totaling \$52.4 million in 2017. This represents an increase of \$1.5 million, or 2.9 percent, over 2016. Operating expenses for on-sale liquor operations totaled \$25.8 million in 2017. This represents a decrease of \$799,995, or 3.0 percent, from 2016.

Among individual liquor operations that were in business for all of 2017, expenses ranged from a high of \$2.6 million in Wayzata to a low of \$44,260 in Elmore.<sup>9</sup> 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.

<sup>8</sup>The liquor operations in the Cities of Audubon, Rush City, and Vesta each had lower or no sales, but were excluded from this analysis because the cities discontinued operations and were not in business for all of 2017.

<sup>9</sup>The liquor operations in the Cities of Audubon, Rush City, and Vesta had lower operating expenses, but were excluded from this analysis because the cities discontinued operations and were not in business for all of 2017.

Figure 3 below shows operating expenses from 2013 to 2017 by operation type.



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

### Sales

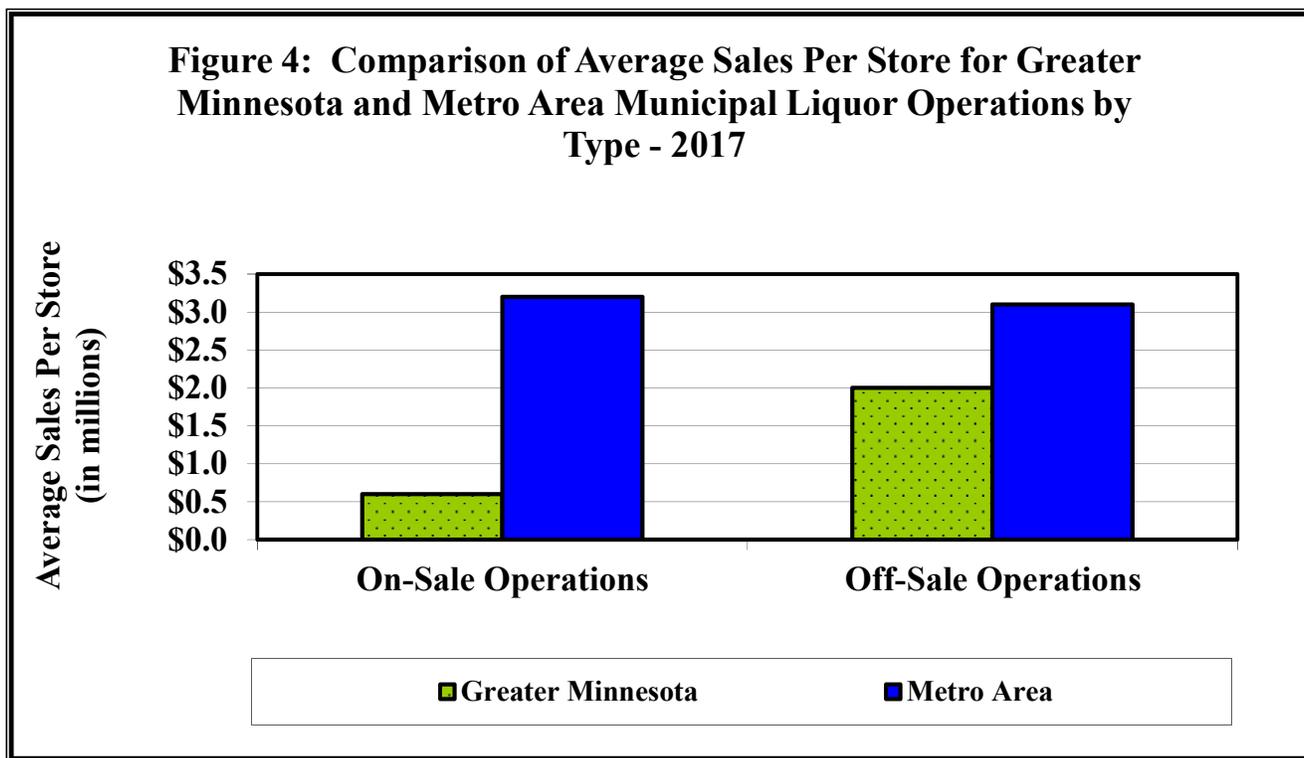
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 190 Minnesota cities that own and operate municipal liquor stores are located in the Metro Area, they represent 35.2 percent of the total sales and 32.4 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.1 million in 2017, compared to average sales of \$1.2 million for all Greater Minnesota operations.<sup>10</sup>

### 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 \$3.1 million, compared to \$2.0 million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 99 to 85. As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than five times greater in the Metro Area than in Greater Minnesota, \$3.2 million to \$590,447, respectively.

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

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



### Net Profit

In 2017, the average net profit of Metro Area municipal liquor operations was \$191,696, compared to \$84,964 for municipal liquor operations in Greater Minnesota. Net profits and losses among Metro Area liquor operations ranged from a net loss of \$73,469 in Savage to a net profit of \$1.0 million in Edina. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a net loss of \$153,489 in Finlayson to a net profit of \$965,025 in Elk River.

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

The average net profit of off-sale operations in the Metro Area was \$186,776, compared to \$165,286 for off-sale operations in Greater Minnesota.<sup>11</sup>

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$250,735, compared to \$16,001 in Greater Minnesota.<sup>12</sup> The wide variance in net profit was primarily the result of two factors: higher sales volume at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

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

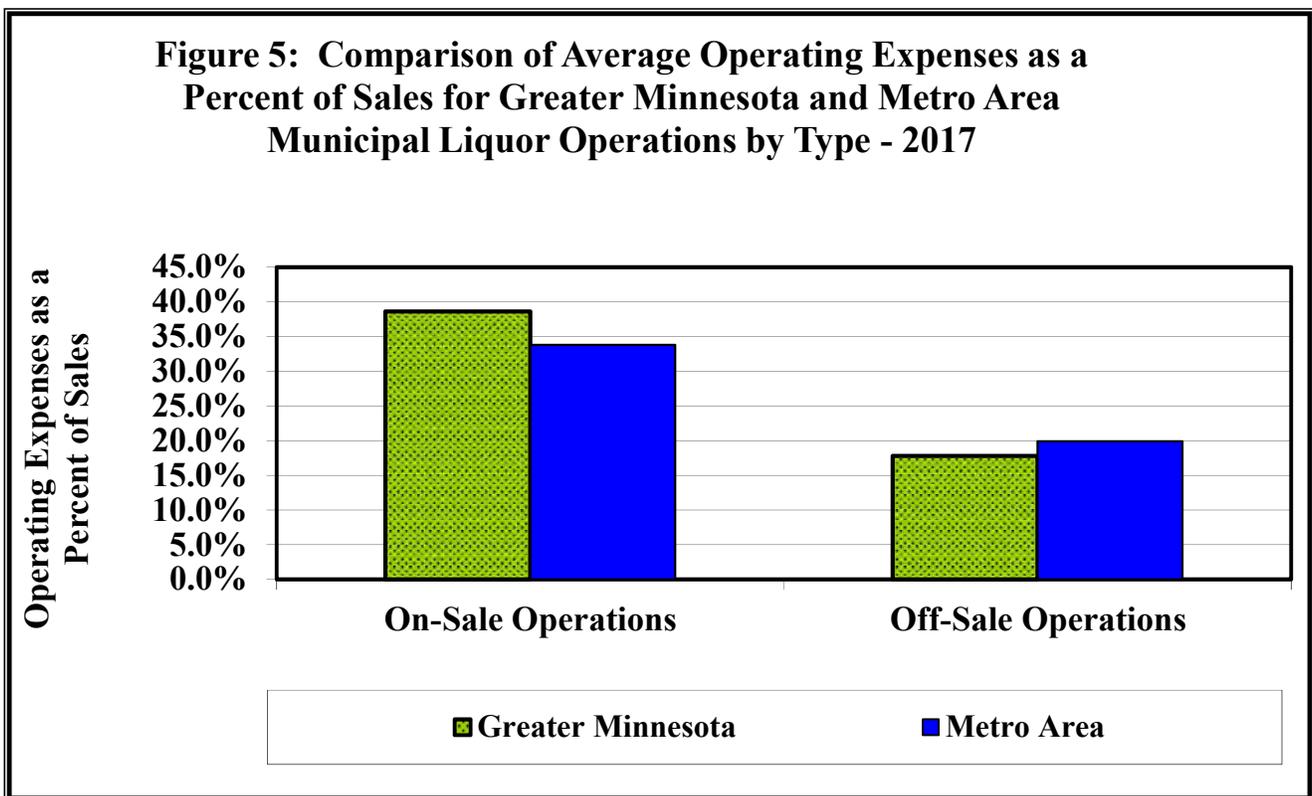
<sup>12</sup>The Metro Area on-sale average is based on 3 stores, compared to 99 stores in Greater Minnesota.

### 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 37.1 percent in Butterfield to a low of 11.8 percent in Worthington.<sup>13</sup> The average operating expenses as a percent of sales for off-sale operations was unchanged from 2016 at 18.7 percent.<sup>14</sup>

Among on-sale operations that were in business for all of 2017, operating expenses as a percent of sales ranged from a high of 88.2 percent in Ogema to a low of 18.6 percent in Rogers.<sup>15</sup> The average among on-sale operations was 37.9 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

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



<sup>13</sup>The City of Rush City had higher operating expenses as a percent of sales than the City of Butterfield, but was excluded from this analysis because its liquor operation was discontinued during 2017.

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

<sup>15</sup>The City of Vesta was excluded from this analysis because the City closed its operation in 2016 and had no operating revenues in 2017. The City of Audubon had higher operating expenses as a percent of sales than the City of Ogema, but was excluded from this analysis because its liquor operation was discontinued during 2017.

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

Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$300,000	5	\$24,552 to \$79,354
\$300,001 to \$500,000	6	\$82,652 to \$134,346
\$500,001 to \$1,000,000	14	\$104,472 to \$236,993
\$1,000,001 to \$2,000,000	24	\$199,327 to \$403,813
\$2,000,001 to \$3,000,000	15	\$297,050 to \$635,163
\$3,000,001 to \$5,000,000	15	\$446,573 to \$1,171,384
Greater than \$5,000,000	18	\$851,808 to \$2,536,414

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

### **Transfers**

Profits generated by municipal liquor operations generally serve two purposes. First, municipal liquor operations use profits to ensure that they have an adequate level of reserves to purchase inventory and maintain their facilities. Second, profits in excess of what is needed to fulfill the first purpose may be transferred to other city funds to supplement existing revenue sources. During 2017, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$17.3 million. This represents a decrease (8.6 percent) from the total net transfers made in 2016. Net transfers totaled \$4.4 million among Metro Area establishments, compared to \$12.8 million for Greater Minnesota establishments.

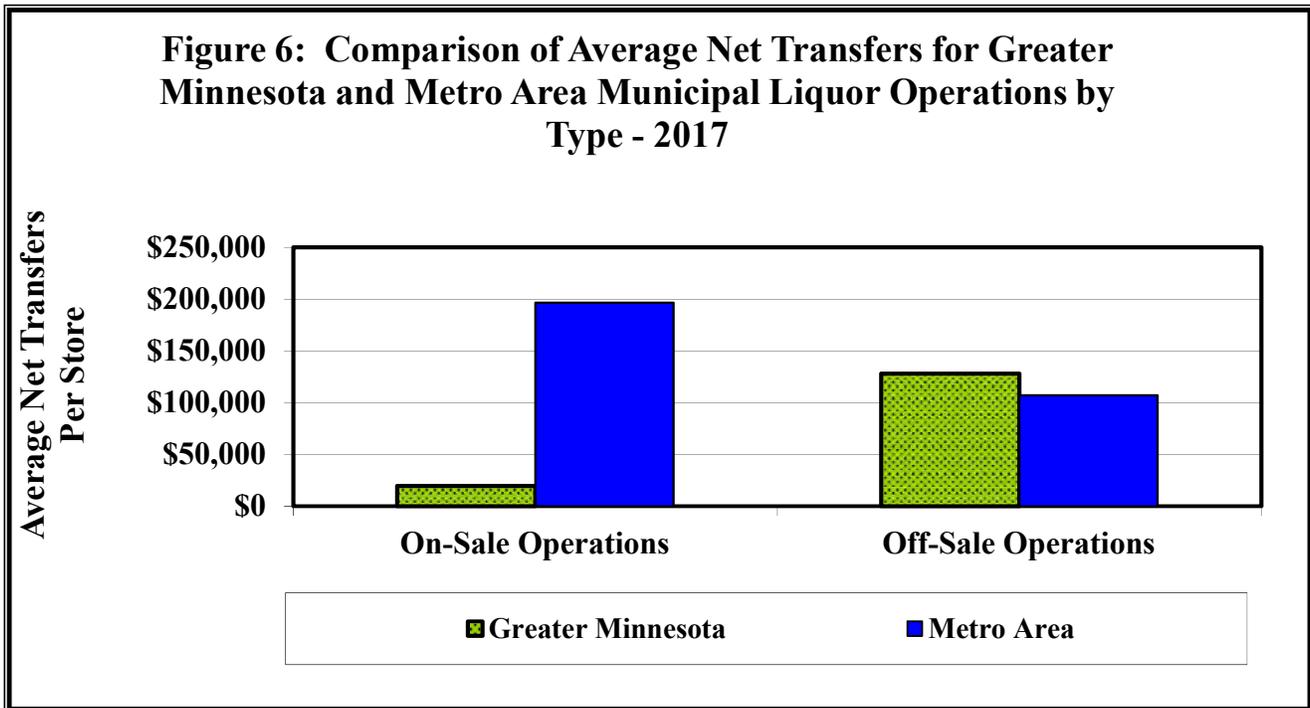
### **On-Sale and Off-Sale Transfers Comparison**

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, the average net transfer for off-sale stores in Greater Minnesota was more than in the Metro Area (\$128,043 to \$107,199, respectively). The average net transfer per on-sale establishment was over 10 times greater among operations in the Metro Area than in Greater Minnesota (\$196,651 to \$19,637, respectively).<sup>17</sup>

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

<sup>17</sup>The Metro Area on-sale average is based on 3 stores, compared to 99 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 2017 data, an examination of losses for the years 2015, 2016, and 2017 shows that the 37 cities in Table 3 below should hold public hearings on or before November 17, 2018.<sup>18,19</sup> Of the 37 cities required to hold a hearing in 2018, 24 were also required to hold a public hearing in 2017.

**Table 3**

**Cities Required to Hold Hearings in 2018**

Barnesville	Boyd	Butterfield	Cleveland	Clontarf	Cromwell
Dawson	De Graff	Elizabeth	Ellendale	Elmore	Erhard
Fairfax	Fifty Lakes	Frazee	Goodridge	Hanley Falls	Hanska
Hitterdal	Howard Lake	Kiester	Mahnomen	Northome	Okabena
Osakis	Parkers Prairie	Proctor	Remer	Savage	Sebeka
Sherburn	Sleepy Eye	Tracy	Walnut Grove	Waverly	Wells
West Concord					

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

<sup>19</sup>Even though the liquor operation of the Cities of Audubon, Conger, Danvers, Rush City, Vesta, and Williams show a net loss in at least two of the past three years, the cities discontinued liquor store operations in 2017 and do not need to hold a hearing. The City of Round Lake would have been on the list, but sold its store in 2017.

## 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.<sup>20, 21</sup>



<sup>20</sup>Figure 7 shows the number of liquor establishments operating in the given year. The number of cities operating liquor establishments decreased by three between 2016 and 2017 (Round Lake, Saint Hilaire, and South Haven). In addition, the liquor establishments operated by the Cities of Audubon, Conger, Danvers, Rush City, Vesta, and Williams discontinued operations in 2016 or 2017, which will be reflected in future reports.

<sup>21</sup>Although Akeley, Flensburg, and Palisade did not file timely financial information with the Office of the State Auditor and are excluded from this report, they are shown as operating liquor establishments in Figure 7.

**Table 4**  
**Comparison of 2016 and 2017 Liquor Store Operations\*\***

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

	2016	2017*	Percent of Sales		Variance	Percent Change
	99	93	2016	2017*		
	Amount	Amount	2016	2017*		
Sales	\$70,252,026	\$68,156,779	100.0%	100.0%	(\$2,095,247)	-3.0%
Cost of Sales	41,343,124	40,478,491	58.8%	59.4%	(864,633)	-2.1%
Gross Profit	28,908,902	27,678,288	41.2%	40.6%	(1,230,614)	-4.3%
Operating Expenses	26,643,669	25,843,674	37.9%	37.9%	(799,995)	-3.0%
Income from Operations	2,265,233	1,834,614	3.2%	2.7%	(430,619)	-19.0%
Nonoperating Revenues	958,644	756,768	1.4%	1.1%	(201,876)	-21.1%
Nonoperating Expenses	315,959	255,068	0.4%	0.4%	(60,891)	-19.3%
Net Income Before Transfers	2,907,918	2,336,314	4.1%	3.4%	(571,604)	-19.7%
Net Transfers (Transfers Out - Transfers In)	2,127,545	2,534,061	---	---	406,516	19.1%

**Off-Sale Only Stores**

	2016	2017*	Percent of Sales		Variance	Percent Change
	96	97	2016	2017*		
	Amount	Amount	2016	2017*		
Sales	\$274,131,366	\$280,773,869	100.0%	100.0%	\$6,642,503	2.4%
Cost of Sales	203,156,069	207,497,439	74.1%	73.9%	4,341,370	2.1%
Gross Profit	70,975,297	73,276,430	25.9%	26.1%	2,301,133	3.2%
Operating Expenses	50,870,243	52,366,528	18.6%	18.7%	1,496,285	2.9%
Income from Operations	20,105,054	20,909,902	7.3%	7.4%	804,848	4.0%
Nonoperating Revenues	1,030,920	1,009,791	0.4%	0.4%	(21,129)	-2.0%
Nonoperating Expenses	1,221,176	1,146,459	0.4%	0.4%	(74,717)	-6.1%
Net Income Before Transfers	19,914,798	20,773,234	7.3%	7.4%	858,436	4.3%
Net Transfers (Transfers Out - Transfers In)	16,765,507	14,742,800	---	---	(2,022,707)	-12.1%

**Total City Liquor Stores**

	2016	2017*	Percent of Sales		Variance	Percent Change
	195	190	2016	2017*		
	Amount	Amount	2016	2017*		
Sales	\$344,383,392	\$348,930,648	100.0%	100.0%	\$4,547,256	1.3%
Cost of Sales	244,499,193	247,975,930	71.0%	71.1%	3,476,737	1.4%
Gross Profit	99,884,199	100,954,718	29.0%	28.9%	1,070,519	1.1%
Operating Expenses	77,513,912	78,210,202	22.5%	22.4%	696,290	0.9%
Income from Operations	22,370,287	22,744,516	6.5%	6.5%	374,229	1.7%
Nonoperating Revenues	1,989,564	1,766,559	0.6%	0.5%	(223,005)	-11.2%
Nonoperating Expenses	1,537,135	1,401,527	0.4%	0.4%	(135,608)	-8.8%
Net Income Before Transfers	22,822,716	23,109,548	6.6%	6.6%	286,832	1.3%
Net Transfers (Transfers Out - Transfers In)	18,893,052	17,276,861	---	---	(1,616,191)	-8.6%

\*There were five fewer cities reporting in 2017 than 2016. Three cities, Akeley, Flensburg, and Palisade, did not file timely financial information with the Office of the State Auditor and are not included in the analysis. The Cities of South Haven and Saint Hilaire were part of the 2016 report, but discontinued the liquor operations prior to the 2017 fiscal year and are not included in this year's report. The City of Round Lake sold its liquor store in 2017 and is not included in the report.

\*\*The 2017 Analysis of Municipal Liquor Store Operations report was revised on December 27, 2018, to restate the net transfers of the City of Lake Park. The revisions are reflected on tables 4, 5, 6, 7, 9, 11, 12, and 13. In addition, the net transfers analysis on pages 3, 13, and 14, was revised to reflect the restated net transfers for the City of Lake Park.

**Appendix 1**  
**2017 Liquor Store Tables**

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**Table 5**  
**Comparison of City Liquor Store Operations - 2017**

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	---	1,685	591,365	360,356	231,009	39.1%	194,971	36,038	561	---	36,599	6.2%	15,000
Aitkin	Off-Sale Only	---	2,126	1,062,110	818,899	243,211	22.9%	233,157	10,054	22,101	---	32,155	3.0%	79,776
Alexandria	Off-Sale Only	---	13,673	5,652,816	4,372,398	1,280,418	22.7%	1,049,547	230,871	2,159	7,072	225,958	4.0%	225,000
Anoka	Off-Sale Only	---	18,205	4,428,648	3,405,267	1,023,381	23.1%	853,665	169,716	11,399	---	181,115	4.1%	35,000
Apple Valley	Off-Sale Only	---	52,361	9,183,272	6,473,275	2,709,997	29.5%	1,750,717	959,280	23,087	26,896	955,471	10.4%	630,000
Appleton	Off-Sale Only	---	1,362	506,842	358,444	148,398	29.3%	149,688	(1,290)	---	14	(1,304)	-0.3%	---
Audubon	On- & Off-Sale	[16]	533	6,675	---	6,675	100.0%	11,708	(5,033)	4,469	670	(1,234)	-18.5%	101,253
Avoca	On- & Off-Sale	---	140	239,339	97,424	141,915	59.3%	115,485	26,430	14,665	1,598	39,497	16.5%	19,200
Bagley	Off-Sale Only	---	1,427	1,359,145	1,031,023	328,122	24.1%	278,100	50,022	6,452	30,495	25,979	1.9%	25,000
Balaton	On- & Off-Sale	---	631	329,948	197,510	132,438	40.1%	154,076	(21,638)	4,131	---	(17,507)	-5.3%	1
Barnesville	Off-Sale Only	---	2,659	447,132	352,064	95,068	21.3%	82,652	12,416	1,380	---	13,796	3.1%	---
Barnum	On- & Off-Sale	---	605	553,333	268,440	284,893	51.5%	255,863	29,030	27,063	---	56,093	10.1%	---
Battle Lake	Off-Sale Only	---	931	1,449,903	1,037,989	411,914	28.4%	343,007	68,907	2,234	---	71,141	4.9%	80,000
Baudette	On- & Off-Sale	---	1,076	1,591,739	1,039,362	552,377	34.7%	409,121	143,256	10,042	---	153,298	9.6%	75,000
Beaver Bay	On- & Off-Sale	---	180	498,582	320,840	177,742	35.6%	176,476	1,266	11,613	---	12,879	2.6%	---
Bemidji	Off-Sale Only	---	15,549	5,952,150	4,183,461	1,768,689	29.7%	1,138,357	630,332	15,112	420	645,024	10.8%	756,758
Benson	On- & Off-Sale	---	3,179	1,088,137	715,733	372,404	34.2%	331,297	41,107	31,335	---	72,442	6.7%	80,000
Big Falls	On- & Off-Sale	---	212	358,322	167,117	191,205	53.4%	184,217	6,988	497	---	7,485	2.1%	9,744
Big Lake	Off-Sale Only	---	11,174	4,161,219	2,995,521	1,165,698	28.0%	632,892	532,806	9,241	12,289	529,758	12.7%	350,000
Blackduck	On- & Off-Sale	---	784	1,087,340	680,671	406,669	37.4%	339,425	67,244	7,296	---	74,540	6.9%	60,000
Blue Earth	Off-Sale Only	---	3,207	1,599,275	1,190,878	408,397	25.5%	367,604	40,793	8,082	---	48,875	3.1%	231,500
Boyd	On- & Off-Sale	---	156	541,921	292,374	249,547	46.0%	321,764	(72,217)	20,002	5,866	(58,081)	-10.7%	---
Braham	Off-Sale Only	---	1,801	1,428,175	1,064,778	363,397	25.4%	259,518	103,879	98,892	93,414	109,357	7.7%	39,731
Brandon	On- & Off-Sale	---	498	489,416	263,176	226,240	46.2%	201,098	25,142	1,231	---	26,373	5.4%	---
Brooklyn Center	Off-Sale Only	---	31,145	6,495,300	4,769,844	1,725,456	26.6%	1,434,340	291,116	24,138	---	315,254	4.9%	112,898
Browerville	On- & Off-Sale	---	782	473,447	276,081	197,366	41.7%	238,901	(41,535)	11,776	---	(29,759)	-6.3%	9,000
Buffalo	Off-Sale Only	---	16,247	5,192,375	3,752,676	1,439,699	27.7%	928,709	510,990	113,632	12,955	611,667	11.8%	425,000
Buffalo Lake	On- & Off-Sale	---	674	438,090	226,187	211,903	48.4%	210,481	1,422	7,916	---	9,338	2.1%	---

Footnotes:

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**Table 5**  
**Comparison of City Liquor Store Operations - 2017**

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	
Butterfield	Off-Sale Only	---	572	213,757	149,399	64,358	30.1%	79,354	(14,996)	17,743	16,182	(13,435)	-6.3%	---
Caledonia	Off-Sale Only	---	2,821	625,512	465,620	159,892	25.6%	168,825	(8,933)	481	---	(8,452)	-1.4%	14,921
Callaway	On- & Off-Sale	---	231	481,215	214,519	266,696	55.4%	233,847	32,849	667	---	33,516	7.0%	19,980
Cambridge	Off-Sale Only	---	8,868	5,532,308	4,178,917	1,353,391	24.5%	864,427	488,964	8,116	---	497,080	9.0%	469,000
Clarissa	On- & Off-Sale	---	658	378,529	218,162	160,367	42.4%	147,882	12,485	5,154	---	17,639	4.7%	---
Clearbrook	On- & Off-Sale	---	522	475,928	290,228	185,700	39.0%	208,528	(22,828)	16,017	---	(6,811)	-1.4%	---
Cleveland	On- & Off-Sale	---	725	214,820	114,734	100,086	46.6%	130,936	(30,850)	22,005	---	(8,845)	-4.1%	---
Clontarf	On- & Off-Sale	---	154	267,882	157,695	110,187	41.1%	141,293	(31,106)	---	---	(31,106)	-11.6%	(17,000)
Columbia Heights	Off-Sale Only	---	20,153	8,422,452	6,289,295	2,133,157	25.3%	1,614,158	518,999	9,542	162,328	366,213	4.3%	(551,718)
Conger	On- & Off-Sale	[16][21]	135	165,392	105,820	59,572	36.0%	98,444	(38,872)	3,715	---	(35,157)	-21.3%	10,768
Cook	Off-Sale Only	---	558	1,544,752	1,152,226	392,526	25.4%	299,977	92,549	9,839	---	102,388	6.6%	---
Cromwell	On- & Off-Sale	---	239	424,321	182,884	241,437	56.9%	211,528	29,909	307	---	30,216	7.1%	1,133
Dalton	Off-Sale Only	---	249	305,734	211,946	93,788	30.7%	83,298	10,490	1,306	---	11,796	3.9%	---
Danvers	On- & Off-Sale	[16]	94	211,408	87,648	123,760	58.5%	127,043	(3,283)	1,254	28,790	(30,819)	-14.6%	123,690
Darwin	Off-Sale Only	---	358	592,378	478,429	113,949	19.2%	104,979	8,970	1,797	---	10,767	1.8%	---
Dassel	Off-Sale Only	---	1,459	1,156,964	923,070	233,894	20.2%	220,433	13,461	17,502	28,339	2,624	0.2%	---
Dawson	Off-Sale Only	---	1,457	447,412	317,765	129,647	29.0%	134,346	(4,699)	1,545	---	(3,154)	-0.7%	---
De Graff	On- & Off-Sale	---	120	370,065	181,823	188,242	50.9%	227,868	(39,626)	47,121	2,626	4,869	1.3%	---
Delano	Off-Sale Only	---	6,058	2,643,406	1,902,895	740,511	28.0%	557,291	183,220	2,991	---	186,211	7.0%	100,000
Detroit Lakes	Off-Sale Only	---	9,409	6,530,344	4,762,706	1,767,638	27.1%	851,808	915,830	8,500	139,062	785,268	12.0%	553,091
Eagle Bend	On- & Off-Sale	---	527	227,896	135,386	92,510	40.6%	105,954	(13,444)	19,742	---	6,298	2.8%	2,424
Eden Prairie	Off-Sale Only	---	63,726	10,501,449	7,548,842	2,952,607	28.1%	2,331,692	620,915	14,162	---	635,077	6.0%	700,000
Edina	Off-Sale Only	---	52,497	12,991,764	9,442,254	3,549,510	27.3%	2,536,414	1,013,096	23,253	29,217	1,007,132	7.8%	750,000
Elizabeth	Off-Sale Only	---	169	383,914	292,930	90,984	23.7%	98,466	(7,482)	---	---	(7,482)	-1.9%	---
Elk River	Off-Sale Only	---	24,567	6,951,988	4,925,531	2,026,457	29.1%	1,105,442	921,015	44,010	---	965,025	13.9%	710,866
Ellendale	On- & Off-Sale	---	677	360,071	188,872	171,199	47.5%	197,912	(26,713)	9	---	(26,704)	-7.4%	(61,317)
Elmore	Off-Sale Only	---	591	136,911	104,192	32,719	23.9%	44,260	(11,541)	233	---	(11,308)	-8.3%	---
Erhard	Off-Sale Only	---	145	277,712	206,266	71,446	25.7%	73,503	(2,057)	174	144	(2,027)	-0.7%	---

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**Table 5**  
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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	
Fairfax	On- & Off-Sale	---	1,171	543,153	278,909	264,244	48.7%	282,838	(18,594)	---	---	(18,594)	-3.4%	---
Fairmont	Off-Sale Only	---	10,332	3,685,514	2,604,263	1,081,251	29.3%	565,785	515,466	17,586	---	533,052	14.5%	310,000
Farmington	Off-Sale Only	---	22,421	4,967,468	3,707,363	1,260,105	25.4%	927,125	332,980	9,780	---	342,760	6.9%	248,592
Fergus Falls	Off-Sale Only	---	13,754	5,921,595	4,196,175	1,725,420	29.1%	1,129,070	596,350	15,928	6,810	605,468	10.2%	583,562
Fifty Lakes	On- & Off-Sale	---	404	553,112	296,871	256,241	46.3%	284,633	(28,392)	22,091	---	(6,301)	-1.1%	10,036
Finlayson	On- & Off-Sale	---	304	689,203	389,250	299,953	43.5%	455,604	(155,651)	5,141	2,979	(153,489)	-22.3%	(128,604)
Foreston	On- & Off-Sale	[0]	523	390,827	176,258	214,569	54.9%	195,228	19,341	11,690	300	30,731	7.9%	12,005
Frazee	On- & Off-Sale	---	1,401	704,355	394,868	309,487	43.9%	294,096	15,391	---	---	15,391	2.2%	---
Fridley	Off-Sale Only	---	28,667	5,520,161	4,046,642	1,473,519	26.7%	1,043,973	429,546	2,299	---	431,845	7.8%	338,500
Gilman	On- & Off-Sale	---	234	365,802	169,330	196,472	53.7%	205,500	(9,028)	20,712	39	11,645	3.2%	385,000
Glencoe	Off-Sale Only	---	5,519	1,743,982	1,279,724	464,258	26.6%	284,239	180,019	195	16,870	163,344	9.4%	132,000
Glenwood	Off-Sale Only	---	2,554	1,514,298	1,134,981	379,317	25.0%	199,327	179,990	1,579	---	181,569	12.0%	60,000
Goodridge	On- & Off-Sale	---	140	328,765	168,676	160,089	48.7%	163,264	(3,175)	---	---	(3,175)	-1.0%	3,000
Grand Marais	Off-Sale Only	---	1,401	2,138,048	1,609,107	528,941	24.7%	361,012	167,929	4,154	---	172,083	8.0%	200,000
Granite Falls	Off-Sale Only	---	2,782	1,166,300	859,964	306,336	26.3%	208,659	97,677	16,105	8,135	105,647	9.1%	68,275
Hackensack	On- & Off-Sale	---	320	1,285,374	928,310	357,064	27.8%	322,092	34,972	9,439	9,610	34,801	2.7%	---
Hadley	On- & Off-Sale	---	58	238,725	104,643	134,082	56.2%	147,096	(13,014)	11,762	100	(1,352)	-0.6%	---
Hanley Falls	On- & Off-Sale	---	277	221,163	120,232	100,931	45.6%	115,642	(14,711)	8,288	1,630	(8,053)	-3.6%	---
Hanska	On- & Off-Sale	---	372	257,719	148,548	109,171	42.4%	138,204	(29,033)	11,213	5	(17,825)	-6.9%	---
Hawley	Off-Sale Only	---	2,232	1,222,966	901,415	321,551	26.3%	271,788	49,763	---	11,675	38,088	3.1%	8,000
Heron Lake	On- & Off-Sale	---	676	347,239	181,505	165,734	47.7%	134,309	31,425	1,299	1,017	31,707	9.1%	---
Hinckley	On- & Off-Sale	---	1,873	2,689,438	1,885,298	804,140	29.9%	642,923	161,217	1,095	12,512	149,800	5.6%	125,208
Hitterdal	On- & Off-Sale	---	199	356,178	173,479	182,699	51.3%	190,503	(7,804)	---	---	(7,804)	-2.2%	---
Holdingford	On- & Off-Sale	---	721	339,178	187,813	151,365	44.6%	171,452	(20,087)	16,129	---	(3,958)	-1.2%	13,865
Howard Lake	On- & Off-Sale	---	2,064	824,453	665,439	159,014	19.3%	167,773	(8,759)	---	---	(8,759)	-1.1%	---
Hutchinson	Off-Sale Only	---	14,188	6,148,138	4,712,988	1,435,150	23.3%	902,138	533,012	2,687	19,253	516,446	8.4%	500,000
Isanti	Off-Sale Only	---	5,786	2,787,316	2,021,151	766,165	27.5%	456,402	309,763	6,679	---	316,442	11.4%	350,000
Isle	On- & Off-Sale	---	774	825,176	504,879	320,297	38.8%	358,254	(37,957)	17,314	---	(20,643)	-2.5%	(283)

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**Table 5**  
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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	
Ivanhoe	On- & Off-Sale	---	548	622,363	384,735	237,628	38.2%	202,908	34,720	34	5,675	29,079	4.7%	---
Jackson	Off-Sale Only	---	3,403	1,142,071	818,675	323,396	28.3%	219,607	103,789	5,668	---	109,457	9.6%	41,000
Kasson	Off-Sale Only	---	6,414	1,486,424	1,144,069	342,355	23.0%	273,744	68,611	5,919	---	74,530	5.0%	64,000
Kelliher	On- & Off-Sale	---	259	574,153	316,096	258,057	44.9%	219,763	38,294	1,507	---	39,801	6.9%	20,000
Kenyon	On- & Off-Sale	---	1,827	741,499	482,627	258,872	34.9%	252,759	6,113	16,311	892	21,532	2.9%	20,000
Kiester	Off-Sale Only	[34]	474	173,051	125,644	47,407	27.4%	61,859	(14,452)	36,329	29,356	(7,479)	-4.3%	---
Lake Park	On- & Off-Sale	---	803	833,315	511,997	321,318	38.6%	320,933	385	2,302	---	2,687	0.3%	---
Lakefield	Off-Sale Only	---	1,706	504,251	362,357	141,894	28.1%	113,940	27,954	4,229	2,092	30,091	6.0%	6,000
Lakeville	Off-Sale Only	---	61,993	14,583,514	11,005,245	3,578,269	24.5%	2,518,277	1,059,992	12,651	112,516	960,127	6.6%	536,253
Lancaster	On- & Off-Sale	---	329	293,110	152,057	141,053	48.1%	153,316	(12,263)	42	---	(12,221)	-4.2%	44,000
Le Center	On- & Off-Sale	---	2,509	930,587	568,690	361,897	38.9%	257,549	104,348	395	4,591	100,152	10.8%	30,000
Lewisville	On- & Off-Sale	---	238	184,217	90,375	93,842	50.9%	109,521	(15,679)	25,375	---	9,696	5.3%	---
Lexington	Off-Sale Only	---	2,114	3,111,671	2,375,181	736,490	23.7%	570,706	165,784	5,537	12,456	158,865	5.1%	75,000
Lindstrom	On- & Off-Sale	---	4,574	2,662,360	1,782,783	879,577	33.0%	690,301	189,276	34,948	---	224,224	8.4%	187,430
Litchfield	Off-Sale Only	---	6,736	2,456,891	1,842,640	614,251	25.0%	444,442	169,809	3,000	---	172,809	7.0%	156,992
Littlefork	On- & Off-Sale	---	622	348,177	184,075	164,102	47.1%	98,940	65,162	1,069	---	66,231	19.0%	---
Long Prairie	Off-Sale Only	---	3,403	1,536,772	1,165,784	370,988	24.1%	245,435	125,553	2,324	---	127,877	8.3%	94,992
Longville	On- & Off-Sale	---	160	1,626,452	988,658	637,794	39.2%	445,149	192,645	754	583	192,816	11.9%	---
Lonsdale	Off-Sale Only	---	4,004	1,456,159	1,140,467	315,692	21.7%	289,985	25,707	903	---	26,610	1.8%	---
Luverne	Off-Sale Only	---	4,706	1,330,661	995,582	335,079	25.2%	264,807	70,272	2,466	---	72,738	5.5%	45,000
Madelia	Off-Sale Only	---	2,274	525,207	394,991	130,216	24.8%	108,224	21,992	982	---	22,974	4.4%	35,000
Madison	Off-Sale Only	---	1,467	412,480	310,956	101,524	24.6%	95,910	5,614	637	---	6,251	1.5%	5,000
Mahnomen	On- & Off-Sale	---	1,234	931,696	564,821	366,875	39.4%	409,099	(42,224)	7,750	---	(34,474)	-3.7%	---
Maple Lake	Off-Sale Only	---	2,142	1,613,100	1,203,167	409,933	25.4%	311,004	98,929	7,443	1,928	104,444	6.5%	---
Mapleton	On- & Off-Sale	---	1,737	579,891	334,056	245,835	42.4%	226,841	18,994	36,435	---	55,429	9.6%	---
Marshall	Off-Sale Only	---	13,860	4,753,077	3,600,673	1,152,404	24.2%	671,924	480,480	10,928	77,602	413,806	8.7%	225,000
Mazeppa	On- & Off-Sale	---	860	513,909	314,541	199,368	38.8%	196,397	2,971	13,324	---	16,295	3.2%	---
Medford	On- & Off-Sale	---	1,284	356,363	182,932	173,431	48.7%	165,116	8,315	6,073	---	14,388	4.0%	---

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\* 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 - 2017**

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	
Menahga	On- & Off-Sale	---	1,341	844,509	527,359	317,150	37.6%	387,340	(70,190)	5,838	---	(64,352)	-7.6%	62,500
Mentor	On- & Off-Sale	---	147	513,945	252,544	261,401	50.9%	229,076	32,325	11,027	---	43,352	8.4%	107,122
Milaca	Off-Sale Only	---	2,885	2,142,027	1,542,154	599,873	28.0%	385,969	213,904	4,679	14,093	204,490	9.5%	52,230
Millerville	On- & Off-Sale	---	107	331,740	183,568	148,172	44.7%	154,737	(6,565)	42	---	(6,523)	-2.0%	5,000
Milona	On- & Off-Sale	---	433	661,608	382,691	278,917	42.2%	284,467	(5,550)	323	---	(5,227)	-0.8%	---
Montevideo	Off-Sale Only	---	5,308	2,182,907	1,620,993	561,914	25.7%	473,383	88,531	2,761	---	91,292	4.2%	100,000
Monticello	Off-Sale Only	---	13,553	5,755,166	4,230,016	1,525,150	26.5%	880,415	644,735	19,800	---	664,535	11.5%	180,000
Moose Lake	On- & Off-Sale	---	2,775	1,260,253	810,451	449,802	35.7%	378,535	71,267	---	---	71,267	5.7%	---
Mora	Off-Sale Only	---	3,507	3,181,671	2,333,918	847,753	26.6%	514,233	333,520	13,412	---	346,932	10.9%	298,170
Morris	Off-Sale Only	---	5,513	2,080,594	1,588,080	492,514	23.7%	337,035	155,479	9,034	---	164,513	7.9%	177,263
Mound	Off-Sale Only	---	9,494	3,158,884	2,329,113	829,771	26.3%	593,966	235,805	2,495	---	238,300	7.5%	130,266
Nevis	On- & Off-Sale	---	415	706,492	384,873	321,619	45.5%	245,349	76,270	3,520	---	79,790	11.3%	35,000
New York Mills	On- & Off-Sale	---	1,227	556,899	335,362	221,537	39.8%	238,405	(16,868)	5,274	---	(11,594)	-2.1%	32,870
Nisswa	On- & Off-Sale	---	2,059	3,516,208	2,326,679	1,189,529	33.8%	1,066,238	123,291	2,384	---	125,675	3.6%	235,000
North Branch	Off-Sale Only	---	10,608	2,801,365	2,023,816	777,549	27.8%	635,163	142,386	199	12,396	130,189	4.6%	30,000
Northfield	Off-Sale Only	---	20,398	3,061,127	2,279,044	782,083	25.5%	662,514	119,569	10,717	---	130,286	4.3%	125,000
Northome	On- & Off-Sale	---	179	351,657	206,019	145,638	41.4%	146,708	(1,070)	19	---	(1,051)	-0.3%	---
Ogema	On- & Off-Sale	[0]	179	423,607	---	423,607	100.0%	373,502	50,105	1,009	---	51,114	12.1%	1,000
Ogilvie	On- & Off-Sale	---	356	456,176	265,099	191,077	41.9%	258,174	(67,097)	312	---	(66,785)	-14.6%	---
Okabena	On- & Off-Sale	---	203	265,330	137,040	128,290	48.4%	134,339	(6,049)	---	---	(6,049)	-2.3%	---
Olivia	Off-Sale Only	---	2,440	936,961	702,120	234,841	25.1%	233,558	1,283	4,308	---	5,591	0.6%	---
Orr	On- & Off-Sale	---	295	586,975	328,819	258,156	44.0%	207,967	50,189	2,302	---	52,491	8.9%	85,438
Osakis	On- & Off-Sale	[0]	1,755	688,291	427,910	260,381	37.8%	293,724	(33,343)	18,924	---	(14,419)	-2.1%	50,500
Park Rapids	Off-Sale Only	---	3,976	2,989,179	2,231,452	757,727	25.3%	568,344	189,383	3,022	---	192,405	6.4%	305,131
Parkers Prairie	On- & Off-Sale	---	1,011	611,693	389,090	222,603	36.4%	255,320	(32,717)	---	7,505	(40,222)	-6.6%	---
Paynesville	Off-Sale Only	---	2,497	1,449,679	1,135,774	313,905	21.7%	298,743	15,162	3,129	4	18,287	1.3%	35,000
Pelican Rapids	Off-Sale Only	---	2,523	1,295,608	908,710	386,898	29.9%	230,549	156,349	1,659	14,996	143,012	11.0%	132,310
Perham	Off-Sale Only	---	3,397	3,375,434	2,486,236	889,198	26.3%	504,107	385,091	8,660	27,182	366,569	10.9%	175,250

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**Table 5**  
**Comparison of City Liquor Store Operations - 2017**

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	
Pine City	Off-Sale Only	[35]	3,254	1,900,980	1,358,188	542,792	28.6%	328,381	214,411	3,307	---	217,718	11.5%	125,000
Pipestone	Off-Sale Only	---	4,164	1,512,589	1,117,667	394,922	26.1%	280,749	114,173	3,977	---	118,150	7.8%	125,407
Plainview	On- & Off-Sale	---	3,355	742,623	450,391	292,232	39.4%	266,826	25,406	11,547	---	36,953	5.0%	---
Princeton	Off-Sale Only	---	4,728	3,792,138	2,808,954	983,184	25.9%	513,664	469,520	17,274	---	486,794	12.8%	188,260
Proctor	Off-Sale Only	---	3,067	875,858	643,823	232,035	26.5%	236,993	(4,958)	123	5,345	(10,180)	-1.2%	5,286
Randall	On- & Off-Sale	---	632	571,449	366,522	204,927	35.9%	197,410	7,517	10,003	---	17,520	3.1%	---
Ranier	On- & Off-Sale	---	589	373,341	156,155	217,186	58.2%	216,768	418	10,595	---	11,013	2.9%	20,000
Redwood Falls	Off-Sale Only	---	5,203	2,207,848	1,645,630	562,218	25.5%	510,829	51,389	32,081	10,298	73,172	3.3%	120,000
Remer	On- & Off-Sale	---	405	693,526	441,303	252,223	36.4%	261,707	(9,484)	5,457	---	(4,027)	-0.6%	2,500
Richfield	Off-Sale Only	---	36,544	11,351,640	8,505,073	2,846,567	25.1%	2,211,546	635,021	15,410	---	650,431	5.7%	181,190
Robbinsdale	Off-Sale Only	---	14,860	3,533,819	2,585,833	947,986	26.8%	800,461	147,525	2,494	---	150,019	4.2%	150,000
Rogers	On- & Off-Sale	---	12,753	3,517,677	2,448,839	1,068,838	30.4%	654,172	414,666	(1,080)	---	413,586	11.8%	211,952
Roseau	Off-Sale Only	---	2,786	1,830,882	1,346,498	484,384	26.5%	243,342	241,042	44	---	241,086	13.2%	467,302
Rush City	Off-Sale Only	[16][32]	3,068	10,942	1,024	9,918	90.6%	24,552	(14,634)	1,407	92,979	(106,206)	-970.6%	26,000
Russell	On- & Off-Sale	---	327	274,187	121,977	152,210	55.5%	143,914	8,296	1,024	---	9,320	3.4%	50,000
Sacred Heart	On- & Off-Sale	---	509	544,707	288,555	256,152	47.0%	273,202	(17,050)	16,989	36	(97)	0.0%	---
Saint Anthony	Off-Sale Only	---	9,200	5,714,000	4,354,933	1,359,067	23.8%	1,209,235	149,832	57,511	---	207,343	3.6%	249,060
Saint Francis	Off-Sale Only	---	7,541	2,236,169	1,658,949	577,220	25.8%	471,773	105,447	14,424	---	119,871	5.4%	199,114
Saint James	Off-Sale Only	---	4,513	945,153	624,624	320,529	33.9%	212,800	107,729	6,709	---	114,438	12.1%	58,200
Sauk Rapids	Off-Sale Only	---	13,884	2,849,761	2,199,104	650,657	22.8%	463,092	187,565	6,546	---	194,111	6.8%	110,000
Savage	Off-Sale Only	---	30,713	4,887,788	3,710,540	1,177,248	24.1%	1,171,384	5,864	---	79,333	(73,469)	-1.5%	---
Sebeka	On- & Off-Sale	---	687	558,143	368,395	189,748	34.0%	229,430	(39,682)	---	150	(39,832)	-7.1%	---
Sherburn	On- & Off-Sale	---	1,058	814,689	481,098	333,591	40.9%	367,633	(34,042)	242	---	(33,800)	-4.1%	---
Silver Bay	On- & Off-Sale	---	1,823	968,957	561,356	407,601	42.1%	363,389	44,212	1,752	279	45,685	4.7%	---
Silver Lake	On- & Off-Sale	---	805	566,095	304,357	261,738	46.2%	246,980	14,758	347	41	15,064	2.7%	10,585
Sleepy Eye	Off-Sale Only	---	3,478	304,909	240,928	63,981	21.0%	86,959	(22,978)	3,936	---	(19,042)	-6.2%	---
Spring Grove	On- & Off-Sale	---	1,300	423,552	265,053	158,499	37.4%	138,492	20,007	5,466	---	25,473	6.0%	31,000
Spring Lake Park	Off-Sale Only	---	6,450	2,018,591	1,493,929	524,662	26.0%	475,125	49,537	29,345	1,290	77,592	3.8%	75,000

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**Table 5**  
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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	
Stacy	On- & Off-Sale	---	1,507	3,211,801	2,129,048	1,082,753	33.7%	859,152	223,601	40,090	38,318	225,373	7.0%	100,000
Thief River Falls	Off-Sale Only	---	8,931	4,538,364	3,456,568	1,081,796	23.8%	724,327	357,469	7,447	---	364,916	8.0%	423,039
Tracy	Off-Sale Only	---	2,135	619,583	438,217	181,366	29.3%	202,945	(21,579)	260	---	(21,319)	-3.4%	---
Twin Valley	On- & Off-Sale	---	816	508,815	281,857	226,958	44.6%	207,398	19,560	2,622	---	22,182	4.4%	9,187
Two Harbors	Off-Sale Only	---	3,637	2,391,234	1,739,912	651,322	27.2%	456,419	194,903	4,391	---	199,294	8.3%	1,278
Ulen	On- & Off-Sale	---	553	392,978	183,787	209,191	53.2%	199,185	10,006	420	---	10,426	2.7%	---
Underwood	Off-Sale Only	---	350	556,327	411,217	145,110	26.1%	129,813	15,297	1,516	---	16,813	3.0%	25,000
Vergas	Off-Sale Only	---	359	528,623	394,104	134,519	25.4%	104,472	30,047	2,964	1,023	31,988	6.1%	5,000
Verndale	On- & Off-Sale	[34]	581	276,125	142,148	133,977	48.5%	132,922	1,055	100	600	555	0.2%	---
Vesta	On- & Off-Sale	[32]	301	---	---	---	---	9,477	(9,477)	5,559	712	(4,630)	---	42,485
Wadena	Off-Sale Only	---	4,161	2,001,587	1,480,402	521,185	26.0%	297,050	224,135	2,736	---	226,871	11.3%	169,231
Walker	Off-Sale Only	---	941	996,639	732,446	264,193	26.5%	190,062	74,131	1,220	---	75,351	7.6%	86,292
Walnut Grove	On- & Off-Sale	---	829	462,422	215,766	246,656	53.3%	249,710	(3,054)	1,021	3,273	(5,306)	-1.1%	---
Warroad	Off-Sale Only	---	1,791	1,685,841	1,285,777	400,064	23.7%	263,266	136,798	9,422	---	146,220	8.7%	85,000
Waverly	On- & Off-Sale	---	1,453	813,260	533,333	279,927	34.4%	306,850	(26,923)	3,243	672	(24,352)	-3.0%	---
Wayzata	On- & Off-Sale	---	4,804	6,184,891	3,127,367	3,057,524	49.4%	2,625,555	431,969	30,220	123,570	338,619	5.5%	378,000
Wells	Off-Sale Only	---	2,248	722,973	547,991	174,982	24.2%	183,945	(8,963)	2,501	---	(6,462)	-0.9%	(5,000)
West Concord	On- & Off-Sale	---	780	311,158	182,969	128,189	41.2%	137,044	(8,855)	6,654	---	(2,201)	-0.7%	---
Williams	On- & Off-Sale	[16]	181	364,504	203,732	160,772	44.1%	141,776	18,996	381	395	18,982	5.2%	(88,611)
Windom	Off-Sale Only	---	4,553	1,904,997	1,392,406	512,591	26.9%	403,813	108,778	5,622	---	114,400	6.0%	72,532
Wolf Lake	On- & Off-Sale	---	60	374,728	211,542	163,186	43.5%	161,651	1,535	2,623	34	4,124	1.1%	(3,000)
Worthington	Off-Sale Only	---	13,430	3,774,433	2,832,916	941,517	24.9%	446,573	494,944	17,577	30,000	482,521	12.8%	225,000
<b>Off-Sale Only</b>			<b>873,629</b>	<b>\$280,773,869</b>	<b>\$207,497,439</b>	<b>\$73,276,430</b>	<b>26.1%</b>	<b>\$52,366,528</b>	<b>\$20,909,902</b>	<b>\$1,009,791</b>	<b>\$1,146,459</b>	<b>\$20,773,234</b>	<b>7.4%</b>	<b>\$14,742,800</b>
<b>On- &amp; Off -Sale</b>			<b>90,617</b>	<b>\$68,156,779</b>	<b>\$40,478,491</b>	<b>\$27,678,288</b>	<b>40.6%</b>	<b>\$25,843,674</b>	<b>\$1,834,614</b>	<b>\$756,768</b>	<b>\$255,068</b>	<b>\$2,336,314</b>	<b>3.4%</b>	<b>\$2,534,061</b>
<b>All Stores</b>			<b>964,246</b>	<b>\$348,930,648</b>	<b>\$247,975,930</b>	<b>\$100,954,718</b>	<b>28.9%</b>	<b>\$78,210,202</b>	<b>\$22,744,516</b>	<b>\$1,766,559</b>	<b>\$1,401,527</b>	<b>\$23,109,548</b>	<b>6.6%</b>	<b>\$17,276,861</b>

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**Table 6**  
**Comparison of City Liquor Store Operations - 2017**  
**Ranked by Gross Sales**

Ranking	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	
1	Lakeville	Off-Sale Only	---	61,993	14,583,514	11,005,245	3,578,269	24.5%	2,518,277	1,059,992	12,651	112,516	960,127	6.6%	536,253
2	Edina	Off-Sale Only	---	52,497	12,991,764	9,442,254	3,549,510	27.3%	2,536,414	1,013,096	23,253	29,217	1,007,132	7.8%	750,000
3	Richfield	Off-Sale Only	---	36,544	11,351,640	8,505,073	2,846,567	25.1%	2,211,546	635,021	15,410	---	650,431	5.7%	181,190
4	Eden Prairie	Off-Sale Only	---	63,726	10,501,449	7,548,842	2,952,607	28.1%	2,331,692	620,915	14,162	---	635,077	6.0%	700,000
5	Apple Valley	Off-Sale Only	---	52,361	9,183,272	6,473,275	2,709,997	29.5%	1,750,717	959,280	23,087	26,896	955,471	10.4%	630,000
6	Columbia Heights	Off-Sale Only	---	20,153	8,422,452	6,289,295	2,133,157	25.3%	1,614,158	518,999	9,542	162,328	366,213	4.3%	(551,718)
7	Elk River	Off-Sale Only	---	24,567	6,951,988	4,925,531	2,026,457	29.1%	1,105,442	921,015	44,010	---	965,025	13.9%	710,866
8	Detroit Lakes	Off-Sale Only	---	9,409	6,530,344	4,762,706	1,767,638	27.1%	851,808	915,830	8,500	139,062	785,268	12.0%	553,091
9	Brooklyn Center	Off-Sale Only	---	31,145	6,495,300	4,769,844	1,725,456	26.6%	1,434,340	291,116	24,138	---	315,254	4.9%	112,898
10	Wayzata	On- & Off-Sale	---	4,804	6,184,891	3,127,367	3,057,524	49.4%	2,625,555	431,969	30,220	123,570	338,619	5.5%	378,000
11	Hutchinson	Off-Sale Only	---	14,188	6,148,138	4,712,988	1,435,150	23.3%	902,138	533,012	2,687	19,253	516,446	8.4%	500,000
12	Bemidji	Off-Sale Only	---	15,549	5,952,150	4,183,461	1,768,689	29.7%	1,138,357	630,332	15,112	420	645,024	10.8%	756,758
13	Fergus Falls	Off-Sale Only	---	13,754	5,921,595	4,196,175	1,725,420	29.1%	1,129,070	596,350	15,928	6,810	605,468	10.2%	583,562
14	Monticello	Off-Sale Only	---	13,553	5,755,166	4,230,016	1,525,150	26.5%	880,415	644,735	19,800	---	664,535	11.5%	180,000
15	Saint Anthony	Off-Sale Only	---	9,200	5,714,000	4,354,933	1,359,067	23.8%	1,209,235	149,832	57,511	---	207,343	3.6%	249,060
16	Alexandria	Off-Sale Only	---	13,673	5,652,816	4,372,398	1,280,418	22.7%	1,049,547	230,871	2,159	7,072	225,958	4.0%	225,000
17	Cambridge	Off-Sale Only	---	8,868	5,532,308	4,178,917	1,353,391	24.5%	864,427	488,964	8,116	---	497,080	9.0%	469,000
18	Fridley	Off-Sale Only	---	28,667	5,520,161	4,046,642	1,473,519	26.7%	1,043,973	429,546	2,299	---	431,845	7.8%	338,500
19	Buffalo	Off-Sale Only	---	16,247	5,192,375	3,752,676	1,439,699	27.7%	928,709	510,990	113,632	12,955	611,667	11.8%	425,000
20	Farmington	Off-Sale Only	---	22,421	4,967,468	3,707,363	1,260,105	25.4%	927,125	332,980	9,780	---	342,760	6.9%	248,592
21	Savage	Off-Sale Only	---	30,713	4,887,788	3,710,540	1,177,248	24.1%	1,171,384	5,864	---	79,333	(73,469)	-1.5%	---
22	Marshall	Off-Sale Only	---	13,860	4,753,077	3,600,673	1,152,404	24.2%	671,924	480,480	10,928	77,602	413,806	8.7%	225,000
23	Thief River Falls	Off-Sale Only	---	8,931	4,538,364	3,456,568	1,081,796	23.8%	724,327	357,469	7,447	---	364,916	8.0%	423,039
24	Anoka	Off-Sale Only	---	18,205	4,428,648	3,405,267	1,023,381	23.1%	853,665	169,716	11,399	---	181,115	4.1%	35,000
25	Big Lake	Off-Sale Only	---	11,174	4,161,219	2,995,521	1,165,698	28.0%	632,892	532,806	9,241	12,289	529,758	12.7%	350,000
26	Princeton	Off-Sale Only	---	4,728	3,792,138	2,808,954	983,184	25.9%	513,664	469,520	17,274	---	486,794	12.8%	188,260
27	Worthington	Off-Sale Only	---	13,430	3,774,433	2,832,916	941,517	24.9%	446,573	494,944	17,577	30,000	482,521	12.8%	225,000
28	Fairmont	Off-Sale Only	---	10,332	3,685,514	2,604,263	1,081,251	29.3%	565,785	515,466	17,586	---	533,052	14.5%	310,000

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
29	Robbinsdale	Off-Sale Only	---	14,860	3,533,819	2,585,833	947,986	26.8%	800,461	147,525	2,494	---	150,019	4.2%	150,000
30	Rogers	On- & Off-Sale	---	12,753	3,517,677	2,448,839	1,068,838	30.4%	654,172	414,666	(1,080)	---	413,586	11.8%	211,952
31	Nisswa	On- & Off-Sale	---	2,059	3,516,208	2,326,679	1,189,529	33.8%	1,066,238	123,291	2,384	---	125,675	3.6%	235,000
32	Perham	Off-Sale Only	---	3,397	3,375,434	2,486,236	889,198	26.3%	504,107	385,091	8,660	27,182	366,569	10.9%	175,250
33	Stacy	On- & Off-Sale	---	1,507	3,211,801	2,129,048	1,082,753	33.7%	859,152	223,601	40,090	38,318	225,373	7.0%	100,000
34	Mora	Off-Sale Only	---	3,507	3,181,671	2,333,918	847,753	26.6%	514,233	333,520	13,412	---	346,932	10.9%	298,170
35	Mound	Off-Sale Only	---	9,494	3,158,884	2,329,113	829,771	26.3%	593,966	235,805	2,495	---	238,300	7.5%	130,266
36	Lexington	Off-Sale Only	---	2,114	3,111,671	2,375,181	736,490	23.7%	570,706	165,784	5,537	12,456	158,865	5.1%	75,000
37	Northfield	Off-Sale Only	---	20,398	3,061,127	2,279,044	782,083	25.5%	662,514	119,569	10,717	---	130,286	4.3%	125,000
38	Park Rapids	Off-Sale Only	---	3,976	2,989,179	2,231,452	757,727	25.3%	568,344	189,383	3,022	---	192,405	6.4%	305,131
39	Sauk Rapids	Off-Sale Only	---	13,884	2,849,761	2,199,104	650,657	22.8%	463,092	187,565	6,546	---	194,111	6.8%	110,000
40	North Branch	Off-Sale Only	---	10,608	2,801,365	2,023,816	777,549	27.8%	635,163	142,386	199	12,396	130,189	4.6%	30,000
41	Isanti	Off-Sale Only	---	5,786	2,787,316	2,021,151	766,165	27.5%	456,402	309,763	6,679	---	316,442	11.4%	350,000
42	Hinckley	On- & Off-Sale	---	1,873	2,689,438	1,885,298	804,140	29.9%	642,923	161,217	1,095	12,512	149,800	5.6%	125,208
43	Lindstrom	On- & Off-Sale	---	4,574	2,662,360	1,782,783	879,577	33.0%	690,301	189,276	34,948	---	224,224	8.4%	187,430
44	Delano	Off-Sale Only	---	6,058	2,643,406	1,902,895	740,511	28.0%	557,291	183,220	2,991	---	186,211	7.0%	100,000
45	Litchfield	Off-Sale Only	---	6,736	2,456,891	1,842,640	614,251	25.0%	444,442	169,809	3,000	---	172,809	7.0%	156,992
46	Two Harbors	Off-Sale Only	---	3,637	2,391,234	1,739,912	651,322	27.2%	456,419	194,903	4,391	---	199,294	8.3%	1,278
47	Saint Francis	Off-Sale Only	---	7,541	2,236,169	1,658,949	577,220	25.8%	471,773	105,447	14,424	---	119,871	5.4%	199,114
48	Redwood Falls	Off-Sale Only	---	5,203	2,207,848	1,645,630	562,218	25.5%	510,829	51,389	32,081	10,298	73,172	3.3%	120,000
49	Montevideo	Off-Sale Only	---	5,308	2,182,907	1,620,993	561,914	25.7%	473,383	88,531	2,761	---	91,292	4.2%	100,000
50	Milaca	Off-Sale Only	---	2,885	2,142,027	1,542,154	599,873	28.0%	385,969	213,904	4,679	14,093	204,490	9.5%	52,230
51	Grand Marais	Off-Sale Only	---	1,401	2,138,048	1,609,107	528,941	24.7%	361,012	167,929	4,154	---	172,083	8.0%	200,000
52	Morris	Off-Sale Only	---	5,513	2,080,594	1,588,080	492,514	23.7%	337,035	155,479	9,034	---	164,513	7.9%	177,263
53	Spring Lake Park	Off-Sale Only	---	6,450	2,018,591	1,493,929	524,662	26.0%	475,125	49,537	29,345	1,290	77,592	3.8%	75,000
54	Wadena	Off-Sale Only	---	4,161	2,001,587	1,480,402	521,185	26.0%	297,050	224,135	2,736	---	226,871	11.3%	169,231
55	Windom	Off-Sale Only	---	4,553	1,904,997	1,392,406	512,591	26.9%	403,813	108,778	5,622	---	114,400	6.0%	72,532
56	Pine City	Off-Sale Only	[35]	3,254	1,900,980	1,358,188	542,792	28.6%	328,381	214,411	3,307	---	217,718	11.5%	125,000

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57	Roseau	Off-Sale Only	---	2,786	1,830,882	1,346,498	484,384	26.5%	243,342	241,042	44	---	241,086	13.2%	467,302
58	Glencoe	Off-Sale Only	---	5,519	1,743,982	1,279,724	464,258	26.6%	284,239	180,019	195	16,870	163,344	9.4%	132,000
59	Warroad	Off-Sale Only	---	1,791	1,685,841	1,285,777	400,064	23.7%	263,266	136,798	9,422	---	146,220	8.7%	85,000
60	Longville	On- & Off-Sale	---	160	1,626,452	988,658	637,794	39.2%	445,149	192,645	754	583	192,816	11.9%	---
61	Maple Lake	Off-Sale Only	---	2,142	1,613,100	1,203,167	409,933	25.4%	311,004	98,929	7,443	1,928	104,444	6.5%	---
62	Blue Earth	Off-Sale Only	---	3,207	1,599,275	1,190,878	408,397	25.5%	367,604	40,793	8,082	---	48,875	3.1%	231,500
63	Baudette	On- & Off-Sale	---	1,076	1,591,739	1,039,362	552,377	34.7%	409,121	143,256	10,042	---	153,298	9.6%	75,000
64	Cook	Off-Sale Only	---	558	1,544,752	1,152,226	392,526	25.4%	299,977	92,549	9,839	---	102,388	6.6%	---
65	Long Prairie	Off-Sale Only	---	3,403	1,536,772	1,165,784	370,988	24.1%	245,435	125,553	2,324	---	127,877	8.3%	94,992
66	Glenwood	Off-Sale Only	---	2,554	1,514,298	1,134,981	379,317	25.0%	199,327	179,990	1,579	---	181,569	12.0%	60,000
67	Pipestone	Off-Sale Only	---	4,164	1,512,589	1,117,667	394,922	26.1%	280,749	114,173	3,977	---	118,150	7.8%	125,407
68	Kasson	Off-Sale Only	---	6,414	1,486,424	1,144,069	342,355	23.0%	273,744	68,611	5,919	---	74,530	5.0%	64,000
69	Lonsdale	Off-Sale Only	---	4,004	1,456,159	1,140,467	315,692	21.7%	289,985	25,707	903	---	26,610	1.8%	---
70	Battle Lake	Off-Sale Only	---	931	1,449,903	1,037,989	411,914	28.4%	343,007	68,907	2,234	---	71,141	4.9%	80,000
71	Paynesville	Off-Sale Only	---	2,497	1,449,679	1,135,774	313,905	21.7%	298,743	15,162	3,129	4	18,287	1.3%	35,000
72	Braham	Off-Sale Only	---	1,801	1,428,175	1,064,778	363,397	25.4%	259,518	103,879	98,892	93,414	109,357	7.7%	39,731
73	Bagley	Off-Sale Only	---	1,427	1,359,145	1,031,023	328,122	24.1%	278,100	50,022	6,452	30,495	25,979	1.9%	25,000
74	Luverne	Off-Sale Only	---	4,706	1,330,661	995,582	335,079	25.2%	264,807	70,272	2,466	---	72,738	5.5%	45,000
75	Pelican Rapids	Off-Sale Only	---	2,523	1,295,608	908,710	386,898	29.9%	230,549	156,349	1,659	14,996	143,012	11.0%	132,310
76	Hackensack	On- & Off-Sale	---	320	1,285,374	928,310	357,064	27.8%	322,092	34,972	9,439	9,610	34,801	2.7%	---
77	Moose Lake	On- & Off-Sale	---	2,775	1,260,253	810,451	449,802	35.7%	378,535	71,267	---	---	71,267	5.7%	---
78	Hawley	Off-Sale Only	---	2,232	1,222,966	901,415	321,551	26.3%	271,788	49,763	---	11,675	38,088	3.1%	8,000
79	Granite Falls	Off-Sale Only	---	2,782	1,166,300	859,964	306,336	26.3%	208,659	97,677	16,105	8,135	105,647	9.1%	68,275
80	Dassel	Off-Sale Only	---	1,459	1,156,964	923,070	233,894	20.2%	220,433	13,461	17,502	28,339	2,624	0.2%	---
81	Jackson	Off-Sale Only	---	3,403	1,142,071	818,675	323,396	28.3%	219,607	103,789	5,668	---	109,457	9.6%	41,000
82	Benson	On- & Off-Sale	---	3,179	1,088,137	715,733	372,404	34.2%	331,297	41,107	31,335	---	72,442	6.7%	80,000
83	Blackduck	On- & Off-Sale	---	784	1,087,340	680,671	406,669	37.4%	339,425	67,244	7,296	---	74,540	6.9%	60,000
84	Aitkin	Off-Sale Only	---	2,126	1,062,110	818,899	243,211	22.9%	233,157	10,054	22,101	---	32,155	3.0%	79,776

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85	Walker	Off-Sale Only	---	941	996,639	732,446	264,193	26.5%	190,062	74,131	1,220	---	75,351	7.6%	86,292
86	Silver Bay	On- & Off-Sale	---	1,823	968,957	561,356	407,601	42.1%	363,389	44,212	1,752	279	45,685	4.7%	---
87	Saint James	Off-Sale Only	---	4,513	945,153	624,624	320,529	33.9%	212,800	107,729	6,709	---	114,438	12.1%	58,200
88	Olivia	Off-Sale Only	---	2,440	936,961	702,120	234,841	25.1%	233,558	1,283	4,308	---	5,591	0.6%	---
89	Mahnomen	On- & Off-Sale	---	1,234	931,696	564,821	366,875	39.4%	409,099	(42,224)	7,750	---	(34,474)	-3.7%	---
90	Le Center	On- & Off-Sale	---	2,509	930,587	568,690	361,897	38.9%	257,549	104,348	395	4,591	100,152	10.8%	30,000
91	Proctor	Off-Sale Only	---	3,067	875,858	643,823	232,035	26.5%	236,993	(4,958)	123	5,345	(10,180)	-1.2%	5,286
92	Menahga	On- & Off-Sale	---	1,341	844,509	527,359	317,150	37.6%	387,340	(70,190)	5,838	---	(64,352)	-7.6%	62,500
93	Lake Park	On- & Off-Sale	---	803	833,315	511,997	321,318	38.6%	320,933	385	2,302	---	2,687	0.3%	---
94	Isle	On- & Off-Sale	---	774	825,176	504,879	320,297	38.8%	358,254	(37,957)	17,314	---	(20,643)	-2.5%	(283)
95	Howard Lake	On- & Off-Sale	---	2,064	824,453	665,439	159,014	19.3%	167,773	(8,759)	---	---	(8,759)	-1.1%	---
96	Sherburn	On- & Off-Sale	---	1,058	814,689	481,098	333,591	40.9%	367,633	(34,042)	242	---	(33,800)	-4.1%	---
97	Waverly	On- & Off-Sale	---	1,453	813,260	533,333	279,927	34.4%	306,850	(26,923)	3,243	672	(24,352)	-3.0%	---
98	Plainview	On- & Off-Sale	---	3,355	742,623	450,391	292,232	39.4%	266,826	25,406	11,547	---	36,953	5.0%	---
99	Kenyon	On- & Off-Sale	---	1,827	741,499	482,627	258,872	34.9%	252,759	6,113	16,311	892	21,532	2.9%	20,000
100	Wells	Off-Sale Only	---	2,248	722,973	547,991	174,982	24.2%	183,945	(8,963)	2,501	---	(6,462)	-0.9%	(5,000)
101	Nevis	On- & Off-Sale	---	415	706,492	384,873	321,619	45.5%	245,349	76,270	3,520	---	79,790	11.3%	35,000
102	Fraze	On- & Off-Sale	---	1,401	704,355	394,868	309,487	43.9%	294,096	15,391	---	---	15,391	2.2%	---
103	Remer	On- & Off-Sale	---	405	693,526	441,303	252,223	36.4%	261,707	(9,484)	5,457	---	(4,027)	-0.6%	2,500
104	Finlayson	On- & Off-Sale	---	304	689,203	389,250	299,953	43.5%	455,604	(155,651)	5,141	2,979	(153,489)	-22.3%	(128,604)
105	Osakis	On- & Off-Sale	[0]	1,755	688,291	427,910	260,381	37.8%	293,724	(33,343)	18,924	---	(14,419)	-2.1%	50,500
106	Miltona	On- & Off-Sale	---	433	661,608	382,691	278,917	42.2%	284,467	(5,550)	323	---	(5,227)	-0.8%	---
107	Caledonia	Off-Sale Only	---	2,821	625,512	465,620	159,892	25.6%	168,825	(8,933)	481	---	(8,452)	-1.4%	14,921
108	Ivanhoe	On- & Off-Sale	---	548	622,363	384,735	237,628	38.2%	202,908	34,720	34	5,675	29,079	4.7%	---
109	Tracy	Off-Sale Only	---	2,135	619,583	438,217	181,366	29.3%	202,945	(21,579)	260	---	(21,319)	-3.4%	---
110	Parkers Prairie	On- & Off-Sale	---	1,011	611,693	389,090	222,603	36.4%	255,320	(32,717)	---	7,505	(40,222)	-6.6%	---
111	Darwin	Off-Sale Only	---	358	592,378	478,429	113,949	19.2%	104,979	8,970	1,797	---	10,767	1.8%	---
112	Ada	Off-Sale Only	---	1,685	591,365	360,356	231,009	39.1%	194,971	36,038	561	---	36,599	6.2%	15,000

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**Table 6**  
**Comparison of City Liquor Store Operations - 2017**  
**Ranked by Gross Sales**

Ranking	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	
113	Orr	On- & Off-Sale	---	295	586,975	328,819	258,156	44.0%	207,967	50,189	2,302	---	52,491	8.9%	85,438
114	Mapleton	On- & Off-Sale	---	1,737	579,891	334,056	245,835	42.4%	226,841	18,994	36,435	---	55,429	9.6%	---
115	Kelliher	On- & Off-Sale	---	259	574,153	316,096	258,057	44.9%	219,763	38,294	1,507	---	39,801	6.9%	20,000
116	Randall	On- & Off-Sale	---	632	571,449	366,522	204,927	35.9%	197,410	7,517	10,003	---	17,520	3.1%	---
117	Silver Lake	On- & Off-Sale	---	805	566,095	304,357	261,738	46.2%	246,980	14,758	347	41	15,064	2.7%	10,585
118	Sebeka	On- & Off-Sale	---	687	558,143	368,395	189,748	34.0%	229,430	(39,682)	---	150	(39,832)	-7.1%	---
119	New York Mills	On- & Off-Sale	---	1,227	556,899	335,362	221,537	39.8%	238,405	(16,868)	5,274	---	(11,594)	-2.1%	32,870
120	Underwood	Off-Sale Only	---	350	556,327	411,217	145,110	26.1%	129,813	15,297	1,516	---	16,813	3.0%	25,000
121	Barnum	On- & Off-Sale	---	605	553,333	268,440	284,893	51.5%	255,863	29,030	27,063	---	56,093	10.1%	---
122	Fifty Lakes	On- & Off-Sale	---	404	553,112	296,871	256,241	46.3%	284,633	(28,392)	22,091	---	(6,301)	-1.1%	10,036
123	Sacred Heart	On- & Off-Sale	---	509	544,707	288,555	256,152	47.0%	273,202	(17,050)	16,989	36	(97)	-	---
124	Fairfax	On- & Off-Sale	---	1,171	543,153	278,909	264,244	48.7%	282,838	(18,594)	---	---	(18,594)	-3.4%	---
125	Boyd	On- & Off-Sale	---	156	541,921	292,374	249,547	46.0%	321,764	(72,217)	20,002	5,866	(58,081)	-10.7%	---
126	Vergas	Off-Sale Only	---	359	528,623	394,104	134,519	25.4%	104,472	30,047	2,964	1,023	31,988	6.1%	5,000
127	Madelia	Off-Sale Only	---	2,274	525,207	394,991	130,216	24.8%	108,224	21,992	982	---	22,974	4.4%	35,000
128	Mentor	On- & Off-Sale	---	147	513,945	252,544	261,401	50.9%	229,076	32,325	11,027	---	43,352	8.4%	107,122
129	Mazeppa	On- & Off-Sale	---	860	513,909	314,541	199,368	38.8%	196,397	2,971	13,324	---	16,295	3.2%	---
130	Twin Valley	On- & Off-Sale	---	816	508,815	281,857	226,958	44.6%	207,398	19,560	2,622	---	22,182	4.4%	9,187
131	Appleton	Off-Sale Only	---	1,362	506,842	358,444	148,398	29.3%	149,688	(1,290)	---	14	(1,304)	-0.3%	---
132	Lakefield	Off-Sale Only	---	1,706	504,251	362,357	141,894	28.1%	113,940	27,954	4,229	2,092	30,091	6.0%	6,000
133	Beaver Bay	On- & Off-Sale	---	180	498,582	320,840	177,742	35.6%	176,476	1,266	11,613	---	12,879	2.6%	---
134	Brandon	On- & Off-Sale	---	498	489,416	263,176	226,240	46.2%	201,098	25,142	1,231	---	26,373	5.4%	---
135	Callaway	On- & Off-Sale	---	231	481,215	214,519	266,696	55.4%	233,847	32,849	667	---	33,516	7.0%	19,980
136	Clearbrook	On- & Off-Sale	---	522	475,928	290,228	185,700	39.0%	208,528	(22,828)	16,017	---	(6,811)	-1.4%	---
137	Browerville	On- & Off-Sale	---	782	473,447	276,081	197,366	41.7%	238,901	(41,535)	11,776	---	(29,759)	-6.3%	9,000
138	Walnut Grove	On- & Off-Sale	---	829	462,422	215,766	246,656	53.3%	249,710	(3,054)	1,021	3,273	(5,306)	-1.1%	---
139	Ogilvie	On- & Off-Sale	---	356	456,176	265,099	191,077	41.9%	258,174	(67,097)	312	---	(66,785)	-14.6%	---
140	Dawson	Off-Sale Only	---	1,457	447,412	317,765	129,647	29.0%	134,346	(4,699)	1,545	---	(3,154)	-0.7%	---

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**Table 6**  
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**Ranked by Gross Sales**

Ranking	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	
141	Barnesville	Off-Sale Only	---	2,659	447,132	352,064	95,068	21.3%	82,652	12,416	1,380	---	13,796	3.1%	---
142	Buffalo Lake	On- & Off-Sale	---	674	438,090	226,187	211,903	48.4%	210,481	1,422	7,916	---	9,338	2.1%	---
143	Cromwell	On- & Off-Sale	---	239	424,321	182,884	241,437	56.9%	211,528	29,909	307	---	30,216	7.1%	1,133
144	Ogema	On- & Off-Sale	[0]	179	423,607	---	423,607	100.0%	373,502	50,105	1,009	---	51,114	12.1%	1,000
145	Spring Grove	On- & Off-Sale	---	1,300	423,552	265,053	158,499	37.4%	138,492	20,007	5,466	---	25,473	6.0%	31,000
146	Madison	Off-Sale Only	---	1,467	412,480	310,956	101,524	24.6%	95,910	5,614	637	---	6,251	1.5%	5,000
147	Ulen	On- & Off-Sale	---	553	392,978	183,787	209,191	53.2%	199,185	10,006	420	---	10,426	2.7%	---
148	Foreston	On- & Off-Sale	[0]	523	390,827	176,258	214,569	54.9%	195,228	19,341	11,690	300	30,731	7.9%	12,005
149	Elizabeth	Off-Sale Only	---	169	383,914	292,930	90,984	23.7%	98,466	(7,482)	---	---	(7,482)	-1.9%	---
150	Clarissa	On- & Off-Sale	---	658	378,529	218,162	160,367	42.4%	147,882	12,485	5,154	---	17,639	4.7%	---
151	Wolf Lake	On- & Off-Sale	---	60	374,728	211,542	163,186	43.5%	161,651	1,535	2,623	34	4,124	1.1%	(3,000)
152	Ranier	On- & Off-Sale	---	589	373,341	156,155	217,186	58.2%	216,768	418	10,595	---	11,013	2.9%	20,000
153	De Graff	On- & Off-Sale	---	120	370,065	181,823	188,242	50.9%	227,868	(39,626)	47,121	2,626	4,869	1.3%	---
154	Gilman	On- & Off-Sale	---	234	365,802	169,330	196,472	53.7%	205,500	(9,028)	20,712	39	11,645	3.2%	385,000
155	Williams	On- & Off-Sale	[16]	181	364,504	203,732	160,772	44.1%	141,776	18,996	381	395	18,982	5.2%	(88,611)
156	Ellendale	On- & Off-Sale	---	677	360,071	188,872	171,199	47.5%	197,912	(26,713)	9	---	(26,704)	-7.4%	(61,317)
157	Big Falls	On- & Off-Sale	---	212	358,322	167,117	191,205	53.4%	184,217	6,988	497	---	7,485	2.1%	9,744
158	Medford	On- & Off-Sale	---	1,284	356,363	182,932	173,431	48.7%	165,116	8,315	6,073	---	14,388	4.0%	---
159	Hitterdal	On- & Off-Sale	---	199	356,178	173,479	182,699	51.3%	190,503	(7,804)	---	---	(7,804)	-2.2%	---
160	Northome	On- & Off-Sale	---	179	351,657	206,019	145,638	41.4%	146,708	(1,070)	19	---	(1,051)	-0.3%	---
161	Littlefork	On- & Off-Sale	---	622	348,177	184,075	164,102	47.1%	98,940	65,162	1,069	---	66,231	19.0%	---
162	Heron Lake	On- & Off-Sale	---	676	347,239	181,505	165,734	47.7%	134,309	31,425	1,299	1,017	31,707	9.1%	---
163	Holdingford	On- & Off-Sale	---	721	339,178	187,813	151,365	44.6%	171,452	(20,087)	16,129	---	(3,958)	-1.2%	13,865
164	Millerville	On- & Off-Sale	---	107	331,740	183,568	148,172	44.7%	154,737	(6,565)	42	---	(6,523)	-2.0%	5,000
165	Balaton	On- & Off-Sale	---	631	329,948	197,510	132,438	40.1%	154,076	(21,638)	4,131	---	(17,507)	-5.3%	1
166	Goodridge	On- & Off-Sale	---	140	328,765	168,676	160,089	48.7%	163,264	(3,175)	---	---	(3,175)	-1.0%	3,000
167	West Concord	On- & Off-Sale	---	780	311,158	182,969	128,189	41.2%	137,044	(8,855)	6,654	---	(2,201)	-0.7%	---
168	Dalton	Off-Sale Only	---	249	305,734	211,946	93,788	30.7%	83,298	10,490	1,306	---	11,796	3.9%	---

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**Ranked by Gross Sales**

Ranking	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	
169	Sleepy Eye	Off-Sale Only	---	3,478	304,909	240,928	63,981	21.0%	86,959	(22,978)	3,936	---	(19,042)	-6.2%	---
170	Lancaster	On- & Off-Sale	---	329	293,110	152,057	141,053	48.1%	153,316	(12,263)	42	---	(12,221)	-4.2%	44,000
171	Erhard	Off-Sale Only	---	145	277,712	206,266	71,446	25.7%	73,503	(2,057)	174	144	(2,027)	-0.7%	---
172	Verndale	On- & Off-Sale	[34]	581	276,125	142,148	133,977	48.5%	132,922	1,055	100	600	555	0.2%	---
173	Russell	On- & Off-Sale	---	327	274,187	121,977	152,210	55.5%	143,914	8,296	1,024	---	9,320	3.4%	50,000
174	Clontarf	On- & Off-Sale	---	154	267,882	157,695	110,187	41.1%	141,293	(31,106)	---	---	(31,106)	-11.6%	(17,000)
175	Okabena	On- & Off-Sale	---	203	265,330	137,040	128,290	48.4%	134,339	(6,049)	---	---	(6,049)	-2.3%	---
176	Hanska	On- & Off-Sale	---	372	257,719	148,548	109,171	42.4%	138,204	(29,033)	11,213	5	(17,825)	-6.9%	---
177	Avoca	On- & Off-Sale	---	140	239,339	97,424	141,915	59.3%	115,485	26,430	14,665	1,598	39,497	16.5%	19,200
178	Hadley	On- & Off-Sale	---	58	238,725	104,643	134,082	56.2%	147,096	(13,014)	11,762	100	(1,352)	-0.6%	---
179	Eagle Bend	On- & Off-Sale	---	527	227,896	135,386	92,510	40.6%	105,954	(13,444)	19,742	---	6,298	2.8%	2,424
180	Hanley Falls	On- & Off-Sale	---	277	221,163	120,232	100,931	45.6%	115,642	(14,711)	8,288	1,630	(8,053)	-3.6%	---
181	Cleveland	On- & Off-Sale	---	725	214,820	114,734	100,086	46.6%	130,936	(30,850)	22,005	---	(8,845)	-4.1%	---
182	Butterfield	Off-Sale Only	---	572	213,757	149,399	64,358	30.1%	79,354	(14,996)	17,743	16,182	(13,435)	-6.3%	---
183	Danvers	On- & Off-Sale	[16]	94	211,408	87,648	123,760	58.5%	127,043	(3,283)	1,254	28,790	(30,819)	-14.6%	123,690
184	Lewisville	On- & Off-Sale	---	238	184,217	90,375	93,842	50.9%	109,521	(15,679)	25,375	---	9,696	5.3%	---
185	Kiester	Off-Sale Only	[34]	474	173,051	125,644	47,407	27.4%	61,859	(14,452)	36,329	29,356	(7,479)	-4.3%	---
186	Conger	On- & Off-Sale	[16][21]	135	165,392	105,820	59,572	36.0%	98,444	(38,872)	3,715	---	(35,157)	-21.3%	10,768
187	Elmore	Off-Sale Only	---	591	136,911	104,192	32,719	23.9%	44,260	(11,541)	233	---	(11,308)	-8.3%	---
188	Rush City	Off-Sale Only	[16][32]	3,068	10,942	1,024	9,918	90.6%	24,552	(14,634)	1,407	92,979	(106,206)	-970.6%	26,000
189	Audubon	On- & Off-Sale	[16]	533	6,675	---	6,675	100.0%	11,708	(5,033)	4,469	670	(1,234)	-18.5%	101,253
190	Vesta	On- & Off-Sale	[32]	301	---	---	---	---	9,477	(9,477)	5,559	712	(4,630)	---	42,485
<b>Off-Sale Only</b>				<b>873,629</b>	<b>\$280,773,869</b>	<b>\$207,497,439</b>	<b>\$73,276,430</b>	<b>26.1%</b>	<b>\$52,366,528</b>	<b>\$20,909,902</b>	<b>\$1,009,791</b>	<b>\$1,146,459</b>	<b>\$20,773,234</b>	<b>7.4%</b>	<b>\$14,742,800</b>
<b>On- &amp; Off -Sale</b>				<b>90,617</b>	<b>\$68,156,779</b>	<b>\$40,478,491</b>	<b>\$27,678,288</b>	<b>40.6%</b>	<b>\$25,843,674</b>	<b>\$1,834,614</b>	<b>\$756,768</b>	<b>\$255,068</b>	<b>\$2,336,314</b>	<b>3.4%</b>	<b>\$2,534,061</b>
<b>All Stores</b>				<b>964,246</b>	<b>\$348,930,648</b>	<b>\$247,975,930</b>	<b>\$100,954,718</b>	<b>28.9%</b>	<b>\$78,210,202</b>	<b>\$22,744,516</b>	<b>\$1,766,559</b>	<b>\$1,401,527</b>	<b>\$23,109,548</b>	<b>6.6%</b>	<b>\$17,276,861</b>

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**Table 7**  
**Comparison of City Liquor Store Operations - 2017**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	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	
1	Littlefork	On- & Off-Sale	---	622	348,177	184,075	164,102	47.1%	98,940	65,162	1,069	---	66,231	19.0%	---
2	Avoca	On- & Off-Sale	---	140	239,339	97,424	141,915	59.3%	115,485	26,430	14,665	1,598	39,497	16.5%	19,200
3	Fairmont	Off-Sale Only	---	10,332	3,685,514	2,604,263	1,081,251	29.3%	565,785	515,466	17,586	---	533,052	14.5%	310,000
4	Elk River	Off-Sale Only	---	24,567	6,951,988	4,925,531	2,026,457	29.1%	1,105,442	921,015	44,010	---	965,025	13.9%	710,866
5	Roseau	Off-Sale Only	---	2,786	1,830,882	1,346,498	484,384	26.5%	243,342	241,042	44	---	241,086	13.2%	467,302
6	Princeton	Off-Sale Only	---	4,728	3,792,138	2,808,954	983,184	25.9%	513,664	469,520	17,274	---	486,794	12.8%	188,260
7	Worthington	Off-Sale Only	---	13,430	3,774,433	2,832,916	941,517	24.9%	446,573	494,944	17,577	30,000	482,521	12.8%	225,000
8	Big Lake	Off-Sale Only	---	11,174	4,161,219	2,995,521	1,165,698	28.0%	632,892	532,806	9,241	12,289	529,758	12.7%	350,000
9	Saint James	Off-Sale Only	---	4,513	945,153	624,624	320,529	33.9%	212,800	107,729	6,709	---	114,438	12.1%	58,200
10	Ogema	On- & Off-Sale	[0]	179	423,607	---	423,607	100.0%	373,502	50,105	1,009	---	51,114	12.1%	1,000
11	Detroit Lakes	Off-Sale Only	---	9,409	6,530,344	4,762,706	1,767,638	27.1%	851,808	915,830	8,500	139,062	785,268	12.0%	553,091
12	Glenwood	Off-Sale Only	---	2,554	1,514,298	1,134,981	379,317	25.0%	199,327	179,990	1,579	---	181,569	12.0%	60,000
13	Longville	On- & Off-Sale	---	160	1,626,452	988,658	637,794	39.2%	445,149	192,645	754	583	192,816	11.9%	---
14	Buffalo	Off-Sale Only	---	16,247	5,192,375	3,752,676	1,439,699	27.7%	928,709	510,990	113,632	12,955	611,667	11.8%	425,000
15	Rogers	On- & Off-Sale	---	12,753	3,517,677	2,448,839	1,068,838	30.4%	654,172	414,666	(1,080)	---	413,586	11.8%	211,952
16	Monticello	Off-Sale Only	---	13,553	5,755,166	4,230,016	1,525,150	26.5%	880,415	644,735	19,800	---	664,535	11.5%	180,000
17	Pine City	Off-Sale Only	[35]	3,254	1,900,980	1,358,188	542,792	28.6%	328,381	214,411	3,307	---	217,718	11.5%	125,000
18	Isanti	Off-Sale Only	---	5,786	2,787,316	2,021,151	766,165	27.5%	456,402	309,763	6,679	---	316,442	11.4%	350,000
19	Wadena	Off-Sale Only	---	4,161	2,001,587	1,480,402	521,185	26.0%	297,050	224,135	2,736	---	226,871	11.3%	169,231
20	Nevis	On- & Off-Sale	---	415	706,492	384,873	321,619	45.5%	245,349	76,270	3,520	---	79,790	11.3%	35,000
21	Pelican Rapids	Off-Sale Only	---	2,523	1,295,608	908,710	386,898	29.9%	230,549	156,349	1,659	14,996	143,012	11.0%	132,310
22	Mora	Off-Sale Only	---	3,507	3,181,671	2,333,918	847,753	26.6%	514,233	333,520	13,412	---	346,932	10.9%	298,170
23	Perham	Off-Sale Only	---	3,397	3,375,434	2,486,236	889,198	26.3%	504,107	385,091	8,660	27,182	366,569	10.9%	175,250
24	Bemidji	Off-Sale Only	---	15,549	5,952,150	4,183,461	1,768,689	29.7%	1,138,357	630,332	15,112	420	645,024	10.8%	756,758
25	Le Center	On- & Off-Sale	---	2,509	930,587	568,690	361,897	38.9%	257,549	104,348	395	4,591	100,152	10.8%	30,000
26	Apple Valley	Off-Sale Only	---	52,361	9,183,272	6,473,275	2,709,997	29.5%	1,750,717	959,280	23,087	26,896	955,471	10.4%	630,000
27	Fergus Falls	Off-Sale Only	---	13,754	5,921,595	4,196,175	1,725,420	29.1%	1,129,070	596,350	15,928	6,810	605,468	10.2%	583,562
28	Barnum	On- & Off-Sale	---	605	553,333	268,440	284,893	51.5%	255,863	29,030	27,063	---	56,093	10.1%	---

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
29	Baudette	On- & Off-Sale	---	1,076	1,591,739	1,039,362	552,377	34.7%	409,121	143,256	10,042	---	153,298	9.6%	75,000
30	Jackson	Off-Sale Only	---	3,403	1,142,071	818,675	323,396	28.3%	219,607	103,789	5,668	---	109,457	9.6%	41,000
31	Mapleton	On- & Off-Sale	---	1,737	579,891	334,056	245,835	42.4%	226,841	18,994	36,435	---	55,429	9.6%	---
32	Milaca	Off-Sale Only	---	2,885	2,142,027	1,542,154	599,873	28.0%	385,969	213,904	4,679	14,093	204,490	9.5%	52,230
33	Glencoe	Off-Sale Only	---	5,519	1,743,982	1,279,724	464,258	26.6%	284,239	180,019	195	16,870	163,344	9.4%	132,000
34	Heron Lake	On- & Off-Sale	---	676	347,239	181,505	165,734	47.7%	134,309	31,425	1,299	1,017	31,707	9.1%	---
35	Granite Falls	Off-Sale Only	---	2,782	1,166,300	859,964	306,336	26.3%	208,659	97,677	16,105	8,135	105,647	9.1%	68,275
36	Cambridge	Off-Sale Only	---	8,868	5,532,308	4,178,917	1,353,391	24.5%	864,427	488,964	8,116	---	497,080	9.0%	469,000
37	Orr	On- & Off-Sale	---	295	586,975	328,819	258,156	44.0%	207,967	50,189	2,302	---	52,491	8.9%	85,438
38	Marshall	Off-Sale Only	---	13,860	4,753,077	3,600,673	1,152,404	24.2%	671,924	480,480	10,928	77,602	413,806	8.7%	225,000
39	Warroad	Off-Sale Only	---	1,791	1,685,841	1,285,777	400,064	23.7%	263,266	136,798	9,422	---	146,220	8.7%	85,000
40	Mentor	On- & Off-Sale	---	147	513,945	252,544	261,401	50.9%	229,076	32,325	11,027	---	43,352	8.4%	107,122
41	Lindstrom	On- & Off-Sale	---	4,574	2,662,360	1,782,783	879,577	33.0%	690,301	189,276	34,948	---	224,224	8.4%	187,430
42	Hutchinson	Off-Sale Only	---	14,188	6,148,138	4,712,988	1,435,150	23.3%	902,138	533,012	2,687	19,253	516,446	8.4%	500,000
43	Two Harbors	Off-Sale Only	---	3,637	2,391,234	1,739,912	651,322	27.2%	456,419	194,903	4,391	---	199,294	8.3%	1,278
44	Long Prairie	Off-Sale Only	---	3,403	1,536,772	1,165,784	370,988	24.1%	245,435	125,553	2,324	---	127,877	8.3%	94,992
45	Grand Marais	Off-Sale Only	---	1,401	2,138,048	1,609,107	528,941	24.7%	361,012	167,929	4,154	---	172,083	8.0%	200,000
46	Thief River Falls	Off-Sale Only	---	8,931	4,538,364	3,456,568	1,081,796	23.8%	724,327	357,469	7,447	---	364,916	8.0%	423,039
47	Morris	Off-Sale Only	---	5,513	2,080,594	1,588,080	492,514	23.7%	337,035	155,479	9,034	---	164,513	7.9%	177,263
48	Foreston	On- & Off-Sale	[0]	523	390,827	176,258	214,569	54.9%	195,228	19,341	11,690	300	30,731	7.9%	12,005
49	Fridley	Off-Sale Only	---	28,667	5,520,161	4,046,642	1,473,519	26.7%	1,043,973	429,546	2,299	---	431,845	7.8%	338,500
50	Pipestone	Off-Sale Only	---	4,164	1,512,589	1,117,667	394,922	26.1%	280,749	114,173	3,977	---	118,150	7.8%	125,407
51	Edina	Off-Sale Only	---	52,497	12,991,764	9,442,254	3,549,510	27.3%	2,536,414	1,013,096	23,253	29,217	1,007,132	7.8%	750,000
52	Braham	Off-Sale Only	---	1,801	1,428,175	1,064,778	363,397	25.4%	259,518	103,879	98,892	93,414	109,357	7.7%	39,731
53	Walker	Off-Sale Only	---	941	996,639	732,446	264,193	26.5%	190,062	74,131	1,220	---	75,351	7.6%	86,292
54	Mound	Off-Sale Only	---	9,494	3,158,884	2,329,113	829,771	26.3%	593,966	235,805	2,495	---	238,300	7.5%	130,266
55	Cromwell	On- & Off-Sale	---	239	424,321	182,884	241,437	56.9%	211,528	29,909	307	---	30,216	7.1%	1,133
56	Delano	Off-Sale Only	---	6,058	2,643,406	1,902,895	740,511	28.0%	557,291	183,220	2,991	---	186,211	7.0%	100,000

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
57	Litchfield	Off-Sale Only	---	6,736	2,456,891	1,842,640	614,251	25.0%	444,442	169,809	3,000	---	172,809	7.0%	156,992
58	Stacy	On- & Off-Sale	---	1,507	3,211,801	2,129,048	1,082,753	33.7%	859,152	223,601	40,090	38,318	225,373	7.0%	100,000
59	Callaway	On- & Off-Sale	---	231	481,215	214,519	266,696	55.4%	233,847	32,849	667	---	33,516	7.0%	19,980
60	Kelliher	On- & Off-Sale	---	259	574,153	316,096	258,057	44.9%	219,763	38,294	1,507	---	39,801	6.9%	20,000
61	Farmington	Off-Sale Only	---	22,421	4,967,468	3,707,363	1,260,105	25.4%	927,125	332,980	9,780	---	342,760	6.9%	248,592
62	Blackduck	On- & Off-Sale	---	784	1,087,340	680,671	406,669	37.4%	339,425	67,244	7,296	---	74,540	6.9%	60,000
63	Sauk Rapids	Off-Sale Only	---	13,884	2,849,761	2,199,104	650,657	22.8%	463,092	187,565	6,546	---	194,111	6.8%	110,000
64	Benson	On- & Off-Sale	---	3,179	1,088,137	715,733	372,404	34.2%	331,297	41,107	31,335	---	72,442	6.7%	80,000
65	Cook	Off-Sale Only	---	558	1,544,752	1,152,226	392,526	25.4%	299,977	92,549	9,839	---	102,388	6.6%	---
66	Lakeville	Off-Sale Only	---	61,993	14,583,514	11,005,245	3,578,269	24.5%	2,518,277	1,059,992	12,651	112,516	960,127	6.6%	536,253
67	Maple Lake	Off-Sale Only	---	2,142	1,613,100	1,203,167	409,933	25.4%	311,004	98,929	7,443	1,928	104,444	6.5%	---
68	Park Rapids	Off-Sale Only	---	3,976	2,989,179	2,231,452	757,727	25.3%	568,344	189,383	3,022	---	192,405	6.4%	305,131
69	Ada	Off-Sale Only	---	1,685	591,365	360,356	231,009	39.1%	194,971	36,038	561	---	36,599	6.2%	15,000
70	Vergas	Off-Sale Only	---	359	528,623	394,104	134,519	25.4%	104,472	30,047	2,964	1,023	31,988	6.1%	5,000
71	Eden Prairie	Off-Sale Only	---	63,726	10,501,449	7,548,842	2,952,607	28.1%	2,331,692	620,915	14,162	---	635,077	6.0%	700,000
72	Spring Grove	On- & Off-Sale	---	1,300	423,552	265,053	158,499	37.4%	138,492	20,007	5,466	---	25,473	6.0%	31,000
73	Windom	Off-Sale Only	---	4,553	1,904,997	1,392,406	512,591	26.9%	403,813	108,778	5,622	---	114,400	6.0%	72,532
74	Lakefield	Off-Sale Only	---	1,706	504,251	362,357	141,894	28.1%	113,940	27,954	4,229	2,092	30,091	6.0%	6,000
75	Richfield	Off-Sale Only	---	36,544	11,351,640	8,505,073	2,846,567	25.1%	2,211,546	635,021	15,410	---	650,431	5.7%	181,190
76	Moose Lake	On- & Off-Sale	---	2,775	1,260,253	810,451	449,802	35.7%	378,535	71,267	---	---	71,267	5.7%	---
77	Hinckley	On- & Off-Sale	---	1,873	2,689,438	1,885,298	804,140	29.9%	642,923	161,217	1,095	12,512	149,800	5.6%	125,208
78	Wayzata	On- & Off-Sale	---	4,804	6,184,891	3,127,367	3,057,524	49.4%	2,625,555	431,969	30,220	123,570	338,619	5.5%	378,000
79	Luverne	Off-Sale Only	---	4,706	1,330,661	995,582	335,079	25.2%	264,807	70,272	2,466	---	72,738	5.5%	45,000
80	Brandon	On- & Off-Sale	---	498	489,416	263,176	226,240	46.2%	201,098	25,142	1,231	---	26,373	5.4%	---
81	Saint Francis	Off-Sale Only	---	7,541	2,236,169	1,658,949	577,220	25.8%	471,773	105,447	14,424	---	119,871	5.4%	199,114
82	Lewisville	On- & Off-Sale	---	238	184,217	90,375	93,842	50.9%	109,521	(15,679)	25,375	---	9,696	5.3%	---
83	Williams	On- & Off-Sale	[16]	181	364,504	203,732	160,772	44.1%	141,776	18,996	381	395	18,982	5.2%	(88,611)
84	Lexington	Off-Sale Only	---	2,114	3,111,671	2,375,181	736,490	23.7%	570,706	165,784	5,537	12,456	158,865	5.1%	75,000

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
85	Kasson	Off-Sale Only	---	6,414	1,486,424	1,144,069	342,355	23.0%	273,744	68,611	5,919	---	74,530	5.0%	64,000
86	Plainview	On- & Off-Sale	---	3,355	742,623	450,391	292,232	39.4%	266,826	25,406	11,547	---	36,953	5.0%	---
87	Battle Lake	Off-Sale Only	---	931	1,449,903	1,037,989	411,914	28.4%	343,007	68,907	2,234	---	71,141	4.9%	80,000
88	Brooklyn Center	Off-Sale Only	---	31,145	6,495,300	4,769,844	1,725,456	26.6%	1,434,340	291,116	24,138	---	315,254	4.9%	112,898
89	Silver Bay	On- & Off-Sale	---	1,823	968,957	561,356	407,601	42.1%	363,389	44,212	1,752	279	45,685	4.7%	---
90	Ivanhoe	On- & Off-Sale	---	548	622,363	384,735	237,628	38.2%	202,908	34,720	34	5,675	29,079	4.7%	---
91	Clarissa	On- & Off-Sale	---	658	378,529	218,162	160,367	42.4%	147,882	12,485	5,154	---	17,639	4.7%	---
92	North Branch	Off-Sale Only	---	10,608	2,801,365	2,023,816	777,549	27.8%	635,163	142,386	199	12,396	130,189	4.6%	30,000
93	Madelia	Off-Sale Only	---	2,274	525,207	394,991	130,216	24.8%	108,224	21,992	982	---	22,974	4.4%	35,000
94	Twin Valley	On- & Off-Sale	---	816	508,815	281,857	226,958	44.6%	207,398	19,560	2,622	---	22,182	4.4%	9,187
95	Columbia Heights	Off-Sale Only	---	20,153	8,422,452	6,289,295	2,133,157	25.3%	1,614,158	518,999	9,542	162,328	366,213	4.3%	(551,718)
96	Northfield	Off-Sale Only	---	20,398	3,061,127	2,279,044	782,083	25.5%	662,514	119,569	10,717	---	130,286	4.3%	125,000
97	Robbinsdale	Off-Sale Only	---	14,860	3,533,819	2,585,833	947,986	26.8%	800,461	147,525	2,494	---	150,019	4.2%	150,000
98	Montevideo	Off-Sale Only	---	5,308	2,182,907	1,620,993	561,914	25.7%	473,383	88,531	2,761	---	91,292	4.2%	100,000
99	Anoka	Off-Sale Only	---	18,205	4,428,648	3,405,267	1,023,381	23.1%	853,665	169,716	11,399	---	181,115	4.1%	35,000
100	Medford	On- & Off-Sale	---	1,284	356,363	182,932	173,431	48.7%	165,116	8,315	6,073	---	14,388	4.0%	---
101	Alexandria	Off-Sale Only	---	13,673	5,652,816	4,372,398	1,280,418	22.7%	1,049,547	230,871	2,159	7,072	225,958	4.0%	225,000
102	Dalton	Off-Sale Only	---	249	305,734	211,946	93,788	30.7%	83,298	10,490	1,306	---	11,796	3.9%	---
103	Spring Lake Park	Off-Sale Only	---	6,450	2,018,591	1,493,929	524,662	26.0%	475,125	49,537	29,345	1,290	77,592	3.8%	75,000
104	Saint Anthony	Off-Sale Only	---	9,200	5,714,000	4,354,933	1,359,067	23.8%	1,209,235	149,832	57,511	---	207,343	3.6%	249,060
105	Nisswa	On- & Off-Sale	---	2,059	3,516,208	2,326,679	1,189,529	33.8%	1,066,238	123,291	2,384	---	125,675	3.6%	235,000
106	Russell	On- & Off-Sale	---	327	274,187	121,977	152,210	55.5%	143,914	8,296	1,024	---	9,320	3.4%	50,000
107	Redwood Falls	Off-Sale Only	---	5,203	2,207,848	1,645,630	562,218	25.5%	510,829	51,389	32,081	10,298	73,172	3.3%	120,000
108	Gilman	On- & Off-Sale	---	234	365,802	169,330	196,472	53.7%	205,500	(9,028)	20,712	39	11,645	3.2%	385,000
109	Mazeppa	On- & Off-Sale	---	860	513,909	314,541	199,368	38.8%	196,397	2,971	13,324	---	16,295	3.2%	---
110	Hawley	Off-Sale Only	---	2,232	1,222,966	901,415	321,551	26.3%	271,788	49,763	---	11,675	38,088	3.1%	8,000
111	Barnesville	Off-Sale Only	---	2,659	447,132	352,064	95,068	21.3%	82,652	12,416	1,380	---	13,796	3.1%	---
112	Randall	On- & Off-Sale	---	632	571,449	366,522	204,927	35.9%	197,410	7,517	10,003	---	17,520	3.1%	---

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113	Blue Earth	Off-Sale Only	---	3,207	1,599,275	1,190,878	408,397	25.5%	367,604	40,793	8,082	---	48,875	3.1%	231,500
114	Aitkin	Off-Sale Only	---	2,126	1,062,110	818,899	243,211	22.9%	233,157	10,054	22,101	---	32,155	3.0%	79,776
115	Underwood	Off-Sale Only	---	350	556,327	411,217	145,110	26.1%	129,813	15,297	1,516	---	16,813	3.0%	25,000
116	Ranier	On- & Off-Sale	---	589	373,341	156,155	217,186	58.2%	216,768	418	10,595	---	11,013	2.9%	20,000
117	Kenyon	On- & Off-Sale	---	1,827	741,499	482,627	258,872	34.9%	252,759	6,113	16,311	892	21,532	2.9%	20,000
118	Eagle Bend	On- & Off-Sale	---	527	227,896	135,386	92,510	40.6%	105,954	(13,444)	19,742	---	6,298	2.8%	2,424
119	Hackensack	On- & Off-Sale	---	320	1,285,374	928,310	357,064	27.8%	322,092	34,972	9,439	9,610	34,801	2.7%	---
120	Silver Lake	On- & Off-Sale	---	805	566,095	304,357	261,738	46.2%	246,980	14,758	347	41	15,064	2.7%	10,585
121	Ulen	On- & Off-Sale	---	553	392,978	183,787	209,191	53.2%	199,185	10,006	420	---	10,426	2.7%	---
122	Beaver Bay	On- & Off-Sale	---	180	498,582	320,840	177,742	35.6%	176,476	1,266	11,613	---	12,879	2.6%	---
123	Frazee	On- & Off-Sale	---	1,401	704,355	394,868	309,487	43.9%	294,096	15,391	---	---	15,391	2.2%	---
124	Buffalo Lake	On- & Off-Sale	---	674	438,090	226,187	211,903	48.4%	210,481	1,422	7,916	---	9,338	2.1%	---
125	Big Falls	On- & Off-Sale	---	212	358,322	167,117	191,205	53.4%	184,217	6,988	497	---	7,485	2.1%	9,744
126	Bagley	Off-Sale Only	---	1,427	1,359,145	1,031,023	328,122	24.1%	278,100	50,022	6,452	30,495	25,979	1.9%	25,000
127	Lonsdale	Off-Sale Only	---	4,004	1,456,159	1,140,467	315,692	21.7%	289,985	25,707	903	---	26,610	1.8%	---
128	Darwin	Off-Sale Only	---	358	592,378	478,429	113,949	19.2%	104,979	8,970	1,797	---	10,767	1.8%	---
129	Madison	Off-Sale Only	---	1,467	412,480	310,956	101,524	24.6%	95,910	5,614	637	---	6,251	1.5%	5,000
130	De Graff	On- & Off-Sale	---	120	370,065	181,823	188,242	50.9%	227,868	(39,626)	47,121	2,626	4,869	1.3%	---
131	Paynesville	Off-Sale Only	---	2,497	1,449,679	1,135,774	313,905	21.7%	298,743	15,162	3,129	4	18,287	1.3%	35,000
132	Wolf Lake	On- & Off-Sale	---	60	374,728	211,542	163,186	43.5%	161,651	1,535	2,623	34	4,124	1.1%	(3,000)
133	Olivia	Off-Sale Only	---	2,440	936,961	702,120	234,841	25.1%	233,558	1,283	4,308	---	5,591	0.6%	---
134	Lake Park	On- & Off-Sale	---	803	833,315	511,997	321,318	38.6%	320,933	385	2,302	---	2,687	0.3%	---
135	Dassel	Off-Sale Only	---	1,459	1,156,964	923,070	233,894	20.2%	220,433	13,461	17,502	28,339	2,624	0.2%	---
136	Verndale	On- & Off-Sale	[34]	581	276,125	142,148	133,977	48.5%	132,922	1,055	100	600	555	0.2%	---
137	Vesta	On- & Off-Sale	[32]	301	---	---	---	---	9,477	(9,477)	5,559	712	(4,630)	---	42,485
138	Sacred Heart	On- & Off-Sale	---	509	544,707	288,555	256,152	47.0%	273,202	(17,050)	16,989	36	(97)	0.0%	---
139	Appleton	Off-Sale Only	---	1,362	506,842	358,444	148,398	29.3%	149,688	(1,290)	---	14	(1,304)	-0.3%	---
140	Northome	On- & Off-Sale	---	179	351,657	206,019	145,638	41.4%	146,708	(1,070)	19	---	(1,051)	-0.3%	---

Footnotes:

- [0] Information is taken from a cash receipts and disbursements statement.
- [16] The enterprise operation was sold.
- [21] The enterprise fund discontinued operations during the current year.
- [32] The enterprise fund was not in operation.
- [34] The accrual basis of accounting is used; however, no depreciation.
- [35] Unaudited numbers used, audited numbers used in previous years.
- \* 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 - 2017**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	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	
141	Hadley	On- & Off-Sale	---	58	238,725	104,643	134,082	56.2%	147,096	(13,014)	11,762	100	(1,352)	-0.6%	---
142	Remer	On- & Off-Sale	---	405	693,526	441,303	252,223	36.4%	261,707	(9,484)	5,457	---	(4,027)	-0.6%	2,500
143	Dawson	Off-Sale Only	---	1,457	447,412	317,765	129,647	29.0%	134,346	(4,699)	1,545	---	(3,154)	-0.7%	---
144	West Concord	On- & Off-Sale	---	780	311,158	182,969	128,189	41.2%	137,044	(8,855)	6,654	---	(2,201)	-0.7%	---
145	Erhard	Off-Sale Only	---	145	277,712	206,266	71,446	25.7%	73,503	(2,057)	174	144	(2,027)	-0.7%	---
146	Miltona	On- & Off-Sale	---	433	661,608	382,691	278,917	42.2%	284,467	(5,550)	323	---	(5,227)	-0.8%	---
147	Wells	Off-Sale Only	---	2,248	722,973	547,991	174,982	24.2%	183,945	(8,963)	2,501	---	(6,462)	-0.9%	(5,000)
148	Goodridge	On- & Off-Sale	---	140	328,765	168,676	160,089	48.7%	163,264	(3,175)	---	---	(3,175)	-1.0%	3,000
149	Howard Lake	On- & Off-Sale	---	2,064	824,453	665,439	159,014	19.3%	167,773	(8,759)	---	---	(8,759)	-1.1%	---
150	Fifty Lakes	On- & Off-Sale	---	404	553,112	296,871	256,241	46.3%	284,633	(28,392)	22,091	---	(6,301)	-1.1%	10,036
151	Walnut Grove	On- & Off-Sale	---	829	462,422	215,766	246,656	53.3%	249,710	(3,054)	1,021	3,273	(5,306)	-1.1%	---
152	Proctor	Off-Sale Only	---	3,067	875,858	643,823	232,035	26.5%	236,993	(4,958)	123	5,345	(10,180)	-1.2%	5,286
153	Holdingsford	On- & Off-Sale	---	721	339,178	187,813	151,365	44.6%	171,452	(20,087)	16,129	---	(3,958)	-1.2%	13,865
154	Caledonia	Off-Sale Only	---	2,821	625,512	465,620	159,892	25.6%	168,825	(8,933)	481	---	(8,452)	-1.4%	14,921
155	Clearbrook	On- & Off-Sale	---	522	475,928	290,228	185,700	39.0%	208,528	(22,828)	16,017	---	(6,811)	-1.4%	---
156	Savage	Off-Sale Only	---	30,713	4,887,788	3,710,540	1,177,248	24.1%	1,171,384	5,864	---	79,333	(73,469)	-1.5%	---
157	Elizabeth	Off-Sale Only	---	169	383,914	292,930	90,984	23.7%	98,466	(7,482)	---	---	(7,482)	-1.9%	---
158	Millerville	On- & Off-Sale	---	107	331,740	183,568	148,172	44.7%	154,737	(6,565)	42	---	(6,523)	-2.0%	5,000
159	New York Mills	On- & Off-Sale	---	1,227	556,899	335,362	221,537	39.8%	238,405	(16,868)	5,274	---	(11,594)	-2.1%	32,870
160	Osakis	On- & Off-Sale	[0]	1,755	688,291	427,910	260,381	37.8%	293,724	(33,343)	18,924	---	(14,419)	-2.1%	50,500
161	Hitterdal	On- & Off-Sale	---	199	356,178	173,479	182,699	51.3%	190,503	(7,804)	---	---	(7,804)	-2.2%	---
162	Okabena	On- & Off-Sale	---	203	265,330	137,040	128,290	48.4%	134,339	(6,049)	---	---	(6,049)	-2.3%	---
163	Isle	On- & Off-Sale	---	774	825,176	504,879	320,297	38.8%	358,254	(37,957)	17,314	---	(20,643)	-2.5%	(283)
164	Waverly	On- & Off-Sale	---	1,453	813,260	533,333	279,927	34.4%	306,850	(26,923)	3,243	672	(24,352)	-3.0%	---
165	Fairfax	On- & Off-Sale	---	1,171	543,153	278,909	264,244	48.7%	282,838	(18,594)	---	---	(18,594)	-3.4%	---
166	Tracy	Off-Sale Only	---	2,135	619,583	438,217	181,366	29.3%	202,945	(21,579)	260	---	(21,319)	-3.4%	---
167	Hanley Falls	On- & Off-Sale	---	277	221,163	120,232	100,931	45.6%	115,642	(14,711)	8,288	1,630	(8,053)	-3.6%	---
168	Mahnomen	On- & Off-Sale	---	1,234	931,696	564,821	366,875	39.4%	409,099	(42,224)	7,750	---	(34,474)	-3.7%	---

Footnotes:

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- [32] The enterprise fund was not in operation.
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- [35] Unaudited numbers used, audited numbers used in previous years.
- \* 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 - 2017**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	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	
169	Cleveland	On- & Off-Sale	---	725	214,820	114,734	100,086	46.6%	130,936	(30,850)	22,005	---	(8,845)	-4.1%	---
170	Sherburn	On- & Off-Sale	---	1,058	814,689	481,098	333,591	40.9%	367,633	(34,042)	242	---	(33,800)	-4.1%	---
171	Lancaster	On- & Off-Sale	---	329	293,110	152,057	141,053	48.1%	153,316	(12,263)	42	---	(12,221)	-4.2%	44,000
172	Kiester	Off-Sale Only	[34]	474	173,051	125,644	47,407	27.4%	61,859	(14,452)	36,329	29,356	(7,479)	-4.3%	---
173	Balaton	On- & Off-Sale	---	631	329,948	197,510	132,438	40.1%	154,076	(21,638)	4,131	---	(17,507)	-5.3%	1
174	Sleepy Eye	Off-Sale Only	---	3,478	304,909	240,928	63,981	21.0%	86,959	(22,978)	3,936	---	(19,042)	-6.2%	---
175	Butterfield	Off-Sale Only	---	572	213,757	149,399	64,358	30.1%	79,354	(14,996)	17,743	16,182	(13,435)	-6.3%	---
176	Browerville	On- & Off-Sale	---	782	473,447	276,081	197,366	41.7%	238,901	(41,535)	11,776	---	(29,759)	-6.3%	9,000
177	Parkers Prairie	On- & Off-Sale	---	1,011	611,693	389,090	222,603	36.4%	255,320	(32,717)	---	7,505	(40,222)	-6.6%	---
178	Hanska	On- & Off-Sale	---	372	257,719	148,548	109,171	42.4%	138,204	(29,033)	11,213	5	(17,825)	-6.9%	---
179	Sebeka	On- & Off-Sale	---	687	558,143	368,395	189,748	34.0%	229,430	(39,682)	---	150	(39,832)	-7.1%	---
180	Ellendale	On- & Off-Sale	---	677	360,071	188,872	171,199	47.5%	197,912	(26,713)	9	---	(26,704)	-7.4%	(61,317)
181	Menahga	On- & Off-Sale	---	1,341	844,509	527,359	317,150	37.6%	387,340	(70,190)	5,838	---	(64,352)	-7.6%	62,500
182	Elmore	Off-Sale Only	---	591	136,911	104,192	32,719	23.9%	44,260	(11,541)	233	---	(11,308)	-8.3%	---
183	Boyd	On- & Off-Sale	---	156	541,921	292,374	249,547	46.0%	321,764	(72,217)	20,002	5,866	(58,081)	-10.7%	---
184	Clontarf	On- & Off-Sale	---	154	267,882	157,695	110,187	41.1%	141,293	(31,106)	---	---	(31,106)	-11.6%	(17,000)
185	Danvers	On- & Off-Sale	[16]	94	211,408	87,648	123,760	58.5%	127,043	(3,283)	1,254	28,790	(30,819)	-14.6%	123,690
186	Ogilvie	On- & Off-Sale	---	356	456,176	265,099	191,077	41.9%	258,174	(67,097)	312	---	(66,785)	-14.6%	---
187	Audubon	On- & Off-Sale	[16]	533	6,675	---	6,675	100.0%	11,708	(5,033)	4,469	670	(1,234)	-18.5%	101,253
188	Conger	On- & Off-Sale	[16][21]	135	165,392	105,820	59,572	36.0%	98,444	(38,872)	3,715	---	(35,157)	-21.3%	10,768
189	Finlayson	On- & Off-Sale	---	304	689,203	389,250	299,953	43.5%	455,604	(155,651)	5,141	2,979	(153,489)	-22.3%	(128,604)
190	Rush City	Off-Sale Only	[16][32]	3,068	10,942	1,024	9,918	90.6%	24,552	(14,634)	1,407	92,979	(106,206)	-970.6%	26,000
<b>Off-Sale Only</b>				<b>873,629</b>	<b>\$280,773,869</b>	<b>\$207,497,439</b>	<b>\$73,276,430</b>	<b>26.1%</b>	<b>\$52,366,528</b>	<b>\$20,909,902</b>	<b>\$1,009,791</b>	<b>\$1,146,459</b>	<b>\$20,773,234</b>	<b>7.4%</b>	<b>\$14,742,800</b>
<b>On- &amp; Off -Sale</b>				<b>90,617</b>	<b>\$68,156,779</b>	<b>\$40,478,491</b>	<b>\$27,678,288</b>	<b>40.6%</b>	<b>\$25,843,674</b>	<b>\$1,834,614</b>	<b>\$756,768</b>	<b>\$255,068</b>	<b>\$2,336,314</b>	<b>3.4%</b>	<b>\$2,534,061</b>
<b>All Stores</b>				<b>964,246</b>	<b>\$348,930,648</b>	<b>\$247,975,930</b>	<b>\$100,954,718</b>	<b>28.9%</b>	<b>\$78,210,202</b>	<b>\$22,744,516</b>	<b>\$1,766,559</b>	<b>\$1,401,527</b>	<b>\$23,109,548</b>	<b>6.6%</b>	<b>\$17,276,861</b>

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- [34] The accrual basis of accounting is used; however, no depreciation.
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- \* 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 - 2017**

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	---	18,205	4,428,648	3,405,267	1,023,381	23.1%	853,665	169,716	11,399	---	181,115	4.1%	35,000
Apple Valley	Off-Sale Only	---	52,361	9,183,272	6,473,275	2,709,997	29.5%	1,750,717	959,280	23,087	26,896	955,471	10.4%	630,000
Brooklyn Center	Off-Sale Only	---	31,145	6,495,300	4,769,844	1,725,456	26.6%	1,434,340	291,116	24,138	---	315,254	4.9%	112,898
Columbia Heights	Off-Sale Only	---	20,153	8,422,452	6,289,295	2,133,157	25.3%	1,614,158	518,999	9,542	162,328	366,213	4.3%	(551,718)
Eden Prairie	Off-Sale Only	---	63,726	10,501,449	7,548,842	2,952,607	28.1%	2,331,692	620,915	14,162	---	635,077	6.0%	700,000
Edina	Off-Sale Only	---	52,497	12,991,764	9,442,254	3,549,510	27.3%	2,536,414	1,013,096	23,253	29,217	1,007,132	7.8%	750,000
Farmington	Off-Sale Only	---	22,421	4,967,468	3,707,363	1,260,105	25.4%	927,125	332,980	9,780	---	342,760	6.9%	248,592
Fridley	Off-Sale Only	---	28,667	5,520,161	4,046,642	1,473,519	26.7%	1,043,973	429,546	2,299	---	431,845	7.8%	338,500
Lakeville	Off-Sale Only	---	61,993	14,583,514	11,005,245	3,578,269	24.5%	2,518,277	1,059,992	12,651	112,516	960,127	6.6%	536,253
Lexington	Off-Sale Only	---	2,114	3,111,671	2,375,181	736,490	23.7%	570,706	165,784	5,537	12,456	158,865	5.1%	75,000
Mound	Off-Sale Only	---	9,494	3,158,884	2,329,113	829,771	26.3%	593,966	235,805	2,495	---	238,300	7.5%	130,266
Richfield	Off-Sale Only	---	36,544	11,351,640	8,505,073	2,846,567	25.1%	2,211,546	635,021	15,410	---	650,431	5.7%	181,190
Robbinsdale	Off-Sale Only	---	14,860	3,533,819	2,585,833	947,986	26.8%	800,461	147,525	2,494	---	150,019	4.2%	150,000
Rogers	On- & Off-Sale	---	12,753	3,517,677	2,448,839	1,068,838	30.4%	654,172	414,666	(1,080)	---	413,586	11.8%	211,952
Saint Anthony	Off-Sale Only	---	9,200	5,714,000	4,354,933	1,359,067	23.8%	1,209,235	149,832	57,511	---	207,343	3.6%	249,060
Saint Francis	Off-Sale Only	---	7,541	2,236,169	1,658,949	577,220	25.8%	471,773	105,447	14,424	---	119,871	5.4%	199,114
Savage	Off-Sale Only	---	30,713	4,887,788	3,710,540	1,177,248	24.1%	1,171,384	5,864	---	79,333	(73,469)	-1.5%	---
Spring Lake Park	Off-Sale Only	---	6,450	2,018,591	1,493,929	524,662	26.0%	475,125	49,537	29,345	1,290	77,592	3.8%	75,000
Wayzata	On- & Off-Sale	---	4,804	6,184,891	3,127,367	3,057,524	49.4%	2,625,555	431,969	30,220	123,570	338,619	5.5%	378,000
<b>Off-Sale Only</b>			<b>468,084</b>	<b>\$113,106,590</b>	<b>\$83,701,578</b>	<b>\$29,405,012</b>	<b>26.0%</b>	<b>\$22,514,557</b>	<b>\$6,890,455</b>	<b>\$257,527</b>	<b>\$424,036</b>	<b>\$6,723,946</b>	<b>5.9%</b>	<b>\$3,859,155</b>
<b>On- &amp; Off-Sale</b>			<b>17,557</b>	<b>\$9,702,568</b>	<b>\$5,576,206</b>	<b>\$4,126,362</b>	<b>42.5%</b>	<b>\$3,279,727</b>	<b>\$846,635</b>	<b>\$29,140</b>	<b>\$123,570</b>	<b>\$752,205</b>	<b>7.8%</b>	<b>\$589,952</b>
<b>All Stores</b>			<b>485,641</b>	<b>\$122,809,158</b>	<b>\$89,277,784</b>	<b>\$33,531,374</b>	<b>27.3%</b>	<b>\$25,794,284</b>	<b>\$7,737,090</b>	<b>\$286,667</b>	<b>\$547,606</b>	<b>\$7,476,151</b>	<b>6.1%</b>	<b>\$4,449,107</b>

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 - 2017**

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	---	1,685	591,365	360,356	231,009	39.1%	194,971	36,038	561	---	36,599	6.2%	15,000
Aitkin	Off-Sale Only	---	2,126	1,062,110	818,899	243,211	22.9%	233,157	10,054	22,101	---	32,155	3.0%	79,776
Alexandria	Off-Sale Only	---	13,673	5,652,816	4,372,398	1,280,418	22.7%	1,049,547	230,871	2,159	7,072	225,958	4.0%	225,000
Appleton	Off-Sale Only	---	1,362	506,842	358,444	148,398	29.3%	149,688	(1,290)	---	14	(1,304)	-0.3%	---
Audubon	On- & Off-Sale	[16]	533	6,675	---	6,675	100.0%	11,708	(5,033)	4,469	670	(1,234)	-18.5%	101,253
Avoca	On- & Off-Sale	---	140	239,339	97,424	141,915	59.3%	115,485	26,430	14,665	1,598	39,497	16.5%	19,200
Bagley	Off-Sale Only	---	1,427	1,359,145	1,031,023	328,122	24.1%	278,100	50,022	6,452	30,495	25,979	1.9%	25,000
Balaton	On- & Off-Sale	---	631	329,948	197,510	132,438	40.1%	154,076	(21,638)	4,131	---	(17,507)	-5.3%	1
Barnesville	Off-Sale Only	---	2,659	447,132	352,064	95,068	21.3%	82,652	12,416	1,380	---	13,796	3.1%	---
Barnum	On- & Off-Sale	---	605	553,333	268,440	284,893	51.5%	255,863	29,030	27,063	---	56,093	10.1%	---
Battle Lake	Off-Sale Only	---	931	1,449,903	1,037,989	411,914	28.4%	343,007	68,907	2,234	---	71,141	4.9%	80,000
Baudette	On- & Off-Sale	---	1,076	1,591,739	1,039,362	552,377	34.7%	409,121	143,256	10,042	---	153,298	9.6%	75,000
Beaver Bay	On- & Off-Sale	---	180	498,582	320,840	177,742	35.6%	176,476	1,266	11,613	---	12,879	2.6%	---
Bemidji	Off-Sale Only	---	15,549	5,952,150	4,183,461	1,768,689	29.7%	1,138,357	630,332	15,112	420	645,024	10.8%	756,758
Benson	On- & Off-Sale	---	3,179	1,088,137	715,733	372,404	34.2%	331,297	41,107	31,335	---	72,442	6.7%	80,000
Big Falls	On- & Off-Sale	---	212	358,322	167,117	191,205	53.4%	184,217	6,988	497	---	7,485	2.1%	9,744
Big Lake	Off-Sale Only	---	11,174	4,161,219	2,995,521	1,165,698	28.0%	632,892	532,806	9,241	12,289	529,758	12.7%	350,000
Blackduck	On- & Off-Sale	---	784	1,087,340	680,671	406,669	37.4%	339,425	67,244	7,296	---	74,540	6.9%	60,000
Blue Earth	Off-Sale Only	---	3,207	1,599,275	1,190,878	408,397	25.5%	367,604	40,793	8,082	---	48,875	3.1%	231,500
Boyd	On- & Off-Sale	---	156	541,921	292,374	249,547	46.0%	321,764	(72,217)	20,002	5,866	(58,081)	-10.7%	---
Braham	Off-Sale Only	---	1,801	1,428,175	1,064,778	363,397	25.4%	259,518	103,879	98,892	93,414	109,357	7.7%	39,731
Brandon	On- & Off-Sale	---	498	489,416	263,176	226,240	46.2%	201,098	25,142	1,231	---	26,373	5.4%	---
Browerville	On- & Off-Sale	---	782	473,447	276,081	197,366	41.7%	238,901	(41,535)	11,776	---	(29,759)	-6.3%	9,000
Buffalo	Off-Sale Only	---	16,247	5,192,375	3,752,676	1,439,699	27.7%	928,709	510,990	113,632	12,955	611,667	11.8%	425,000
Buffalo Lake	On- & Off-Sale	---	674	438,090	226,187	211,903	48.4%	210,481	1,422	7,916	---	9,338	2.1%	---
Butterfield	Off-Sale Only	---	572	213,757	149,399	64,358	30.1%	79,354	(14,996)	17,743	16,182	(13,435)	-6.3%	---
Caledonia	Off-Sale Only	---	2,821	625,512	465,620	159,892	25.6%	168,825	(8,933)	481	---	(8,452)	-1.4%	14,921
Callaway	On- & Off-Sale	---	231	481,215	214,519	266,696	55.4%	233,847	32,849	667	---	33,516	7.0%	19,980
Cambridge	Off-Sale Only	---	8,868	5,532,308	4,178,917	1,353,391	24.5%	864,427	488,964	8,116	---	497,080	9.0%	469,000
Clarissa	On- & Off-Sale	---	658	378,529	218,162	160,367	42.4%	147,882	12,485	5,154	---	17,639	4.7%	---

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						Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Clearbrook	On- & Off-Sale	---	522	475,928	290,228	185,700	39.0%	208,528	(22,828)	16,017	---	(6,811)	-1.4%	---
Cleveland	On- & Off-Sale	---	725	214,820	114,734	100,086	46.6%	130,936	(30,850)	22,005	---	(8,845)	-4.1%	---
Clontarf	On- & Off-Sale	---	154	267,882	157,695	110,187	41.1%	141,293	(31,106)	---	---	(31,106)	-11.6%	(17,000)
Conger	On- & Off-Sale	[16][21]	135	165,392	105,820	59,572	36.0%	98,444	(38,872)	3,715	---	(35,157)	-21.3%	10,768
Cook	Off-Sale Only	---	558	1,544,752	1,152,226	392,526	25.4%	299,977	92,549	9,839	---	102,388	6.6%	---
Cromwell	On- & Off-Sale	---	239	424,321	182,884	241,437	56.9%	211,528	29,909	307	---	30,216	7.1%	1,133
Dalton	Off-Sale Only	---	249	305,734	211,946	93,788	30.7%	83,298	10,490	1,306	---	11,796	3.9%	---
Danvers	On- & Off-Sale	[16]	94	211,408	87,648	123,760	58.5%	127,043	(3,283)	1,254	28,790	(30,819)	-14.6%	123,690
Darwin	Off-Sale Only	---	358	592,378	478,429	113,949	19.2%	104,979	8,970	1,797	---	10,767	1.8%	---
Dassel	Off-Sale Only	---	1,459	1,156,964	923,070	233,894	20.2%	220,433	13,461	17,502	28,339	2,624	0.2%	---
Dawson	Off-Sale Only	---	1,457	447,412	317,765	129,647	29.0%	134,346	(4,699)	1,545	---	(3,154)	-0.7%	---
De Graff	On- & Off-Sale	---	120	370,065	181,823	188,242	50.9%	227,868	(39,626)	47,121	2,626	4,869	1.3%	---
Delano	Off-Sale Only	---	6,058	2,643,406	1,902,895	740,511	28.0%	557,291	183,220	2,991	---	186,211	7.0%	100,000
Detroit Lakes	Off-Sale Only	---	9,409	6,530,344	4,762,706	1,767,638	27.1%	851,808	915,830	8,500	139,062	785,268	12.0%	553,091
Eagle Bend	On- & Off-Sale	---	527	227,896	135,386	92,510	40.6%	105,954	(13,444)	19,742	---	6,298	2.8%	2,424
Elizabeth	Off-Sale Only	---	169	383,914	292,930	90,984	23.7%	98,466	(7,482)	---	---	(7,482)	-1.9%	---
Elk River	Off-Sale Only	---	24,567	6,951,988	4,925,531	2,026,457	29.1%	1,105,442	921,015	44,010	---	965,025	13.9%	710,866
Ellendale	On- & Off-Sale	---	677	360,071	188,872	171,199	47.5%	197,912	(26,713)	9	---	(26,704)	-7.4%	(61,317)
Elmore	Off-Sale Only	---	591	136,911	104,192	32,719	23.9%	44,260	(11,541)	233	---	(11,308)	-8.3%	---
Erhard	Off-Sale Only	---	145	277,712	206,266	71,446	25.7%	73,503	(2,057)	174	144	(2,027)	-0.7%	---
Fairfax	On- & Off-Sale	---	1,171	543,153	278,909	264,244	48.7%	282,838	(18,594)	---	---	(18,594)	-3.4%	---
Fairmont	Off-Sale Only	---	10,332	3,685,514	2,604,263	1,081,251	29.3%	565,785	515,466	17,586	---	533,052	14.5%	310,000
Fergus Falls	Off-Sale Only	---	13,754	5,921,595	4,196,175	1,725,420	29.1%	1,129,070	596,350	15,928	6,810	605,468	10.2%	583,562
Fifty Lakes	On- & Off-Sale	---	404	553,112	296,871	256,241	46.3%	284,633	(28,392)	22,091	---	(6,301)	-1.1%	10,036
Finlayson	On- & Off-Sale	---	304	689,203	389,250	299,953	43.5%	455,604	(155,651)	5,141	2,979	(153,489)	-22.3%	(128,604)
Foreston	On- & Off-Sale	[0]	523	390,827	176,258	214,569	54.9%	195,228	19,341	11,690	300	30,731	7.9%	12,005
Frazee	On- & Off-Sale	---	1,401	704,355	394,868	309,487	43.9%	294,096	15,391	---	---	15,391	2.2%	---
Gilman	On- & Off-Sale	---	234	365,802	169,330	196,472	53.7%	205,500	(9,028)	20,712	39	11,645	3.2%	385,000
Glencoe	Off-Sale Only	---	5,519	1,743,982	1,279,724	464,258	26.6%	284,239	180,019	195	16,870	163,344	9.4%	132,000
Glenwood	Off-Sale Only	---	2,554	1,514,298	1,134,981	379,317	25.0%	199,327	179,990	1,579	---	181,569	12.0%	60,000

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						Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Goodridge	On- & Off-Sale	---	140	328,765	168,676	160,089	48.7%	163,264	(3,175)	---	---	(3,175)	-1.0%	3,000
Grand Marais	Off-Sale Only	---	1,401	2,138,048	1,609,107	528,941	24.7%	361,012	167,929	4,154	---	172,083	8.0%	200,000
Granite Falls	Off-Sale Only	---	2,782	1,166,300	859,964	306,336	26.3%	208,659	97,677	16,105	8,135	105,647	9.1%	68,275
Hackensack	On- & Off-Sale	---	320	1,285,374	928,310	357,064	27.8%	322,092	34,972	9,439	9,610	34,801	2.7%	---
Hadley	On- & Off-Sale	---	58	238,725	104,643	134,082	56.2%	147,096	(13,014)	11,762	100	(1,352)	-0.6%	---
Hanley Falls	On- & Off-Sale	---	277	221,163	120,232	100,931	45.6%	115,642	(14,711)	8,288	1,630	(8,053)	-3.6%	---
Hanska	On- & Off-Sale	---	372	257,719	148,548	109,171	42.4%	138,204	(29,033)	11,213	5	(17,825)	-6.9%	---
Hawley	Off-Sale Only	---	2,232	1,222,966	901,415	321,551	26.3%	271,788	49,763	---	11,675	38,088	3.1%	8,000
Heron Lake	On- & Off-Sale	---	676	347,239	181,505	165,734	47.7%	134,309	31,425	1,299	1,017	31,707	9.1%	---
Hinckley	On- & Off-Sale	---	1,873	2,689,438	1,885,298	804,140	29.9%	642,923	161,217	1,095	12,512	149,800	5.6%	125,208
Hitterdal	On- & Off-Sale	---	199	356,178	173,479	182,699	51.3%	190,503	(7,804)	---	---	(7,804)	-2.2%	---
Holdingford	On- & Off-Sale	---	721	339,178	187,813	151,365	44.6%	171,452	(20,087)	16,129	---	(3,958)	-1.2%	13,865
Howard Lake	On- & Off-Sale	---	2,064	824,453	665,439	159,014	19.3%	167,773	(8,759)	---	---	(8,759)	-1.1%	---
Hutchinson	Off-Sale Only	---	14,188	6,148,138	4,712,988	1,435,150	23.3%	902,138	533,012	2,687	19,253	516,446	8.4%	500,000
Isanti	Off-Sale Only	---	5,786	2,787,316	2,021,151	766,165	27.5%	456,402	309,763	6,679	---	316,442	11.4%	350,000
Isle	On- & Off-Sale	---	774	825,176	504,879	320,297	38.8%	358,254	(37,957)	17,314	---	(20,643)	-2.5%	(283)
Ivanhoe	On- & Off-Sale	---	548	622,363	384,735	237,628	38.2%	202,908	34,720	34	5,675	29,079	4.7%	---
Jackson	Off-Sale Only	---	3,403	1,142,071	818,675	323,396	28.3%	219,607	103,789	5,668	---	109,457	9.6%	41,000
Kasson	Off-Sale Only	---	6,414	1,486,424	1,144,069	342,355	23.0%	273,744	68,611	5,919	---	74,530	5.0%	64,000
Kelliher	On- & Off-Sale	---	259	574,153	316,096	258,057	44.9%	219,763	38,294	1,507	---	39,801	6.9%	20,000
Kenyon	On- & Off-Sale	---	1,827	741,499	482,627	258,872	34.9%	252,759	6,113	16,311	892	21,532	2.9%	20,000
Kiester	Off-Sale Only	[34]	474	173,051	125,644	47,407	27.4%	61,859	(14,452)	36,329	29,356	(7,479)	-4.3%	---
Lake Park	On- & Off-Sale	---	803	833,315	511,997	321,318	38.6%	320,933	385	2,302	---	2,687	0.3%	---
Lakefield	Off-Sale Only	---	1,706	504,251	362,357	141,894	28.1%	113,940	27,954	4,229	2,092	30,091	6.0%	6,000
Lancaster	On- & Off-Sale	---	329	293,110	152,057	141,053	48.1%	153,316	(12,263)	42	---	(12,221)	-4.2%	44,000
Le Center	On- & Off-Sale	---	2,509	930,587	568,690	361,897	38.9%	257,549	104,348	395	4,591	100,152	10.8%	30,000
Lewisville	On- & Off-Sale	---	238	184,217	90,375	93,842	50.9%	109,521	(15,679)	25,375	---	9,696	5.3%	---
Lindstrom	On- & Off-Sale	---	4,574	2,662,360	1,782,783	879,577	33.0%	690,301	189,276	34,948	---	224,224	8.4%	187,430
Litchfield	Off-Sale Only	---	6,736	2,456,891	1,842,640	614,251	25.0%	444,442	169,809	3,000	---	172,809	7.0%	156,992
Littlefork	On- & Off-Sale	---	622	348,177	184,075	164,102	47.1%	98,940	65,162	1,069	---	66,231	19.0%	---

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Long Prairie	Off-Sale Only	---	3,403	1,536,772	1,165,784	370,988	24.1%	245,435	125,553	2,324	---	127,877	8.3%	94,992
Longville	On- & Off-Sale	---	160	1,626,452	988,658	637,794	39.2%	445,149	192,645	754	583	192,816	11.9%	---
Lonsdale	Off-Sale Only	---	4,004	1,456,159	1,140,467	315,692	21.7%	289,985	25,707	903	---	26,610	1.8%	---
Luverne	Off-Sale Only	---	4,706	1,330,661	995,582	335,079	25.2%	264,807	70,272	2,466	---	72,738	5.5%	45,000
Madelia	Off-Sale Only	---	2,274	525,207	394,991	130,216	24.8%	108,224	21,992	982	---	22,974	4.4%	35,000
Madison	Off-Sale Only	---	1,467	412,480	310,956	101,524	24.6%	95,910	5,614	637	---	6,251	1.5%	5,000
Mahnomen	On- & Off-Sale	---	1,234	931,696	564,821	366,875	39.4%	409,099	(42,224)	7,750	---	(34,474)	-3.7%	---
Maple Lake	Off-Sale Only	---	2,142	1,613,100	1,203,167	409,933	25.4%	311,004	98,929	7,443	1,928	104,444	6.5%	---
Mapleton	On- & Off-Sale	---	1,737	579,891	334,056	245,835	42.4%	226,841	18,994	36,435	---	55,429	9.6%	---
Marshall	Off-Sale Only	---	13,860	4,753,077	3,600,673	1,152,404	24.2%	671,924	480,480	10,928	77,602	413,806	8.7%	225,000
Mazeppa	On- & Off-Sale	---	860	513,909	314,541	199,368	38.8%	196,397	2,971	13,324	---	16,295	3.2%	---
Medford	On- & Off-Sale	---	1,284	356,363	182,932	173,431	48.7%	165,116	8,315	6,073	---	14,388	4.0%	---
Menahga	On- & Off-Sale	---	1,341	844,509	527,359	317,150	37.6%	387,340	(70,190)	5,838	---	(64,352)	-7.6%	62,500
Mentor	On- & Off-Sale	---	147	513,945	252,544	261,401	50.9%	229,076	32,325	11,027	---	43,352	8.4%	107,122
Milaca	Off-Sale Only	---	2,885	2,142,027	1,542,154	599,873	28.0%	385,969	213,904	4,679	14,093	204,490	9.5%	52,230
Millerville	On- & Off-Sale	---	107	331,740	183,568	148,172	44.7%	154,737	(6,565)	42	---	(6,523)	-2.0%	5,000
Miltona	On- & Off-Sale	---	433	661,608	382,691	278,917	42.2%	284,467	(5,550)	323	---	(5,227)	-0.8%	---
Montevideo	Off-Sale Only	---	5,308	2,182,907	1,620,993	561,914	25.7%	473,383	88,531	2,761	---	91,292	4.2%	100,000
Monticello	Off-Sale Only	---	13,553	5,755,166	4,230,016	1,525,150	26.5%	880,415	644,735	19,800	---	664,535	11.5%	180,000
Moose Lake	On- & Off-Sale	---	2,775	1,260,253	810,451	449,802	35.7%	378,535	71,267	---	---	71,267	5.7%	---
Mora	Off-Sale Only	---	3,507	3,181,671	2,333,918	847,753	26.6%	514,233	333,520	13,412	---	346,932	10.9%	298,170
Morris	Off-Sale Only	---	5,513	2,080,594	1,588,080	492,514	23.7%	337,035	155,479	9,034	---	164,513	7.9%	177,263
Nevis	On- & Off-Sale	---	415	706,492	384,873	321,619	45.5%	245,349	76,270	3,520	---	79,790	11.3%	35,000
New York Mills	On- & Off-Sale	---	1,227	556,899	335,362	221,537	39.8%	238,405	(16,868)	5,274	---	(11,594)	-2.1%	32,870
Nisswa	On- & Off-Sale	---	2,059	3,516,208	2,326,679	1,189,529	33.8%	1,066,238	123,291	2,384	---	125,675	3.6%	235,000
North Branch	Off-Sale Only	---	10,608	2,801,365	2,023,816	777,549	27.8%	635,163	142,386	199	12,396	130,189	4.6%	30,000
Northfield	Off-Sale Only	---	20,398	3,061,127	2,279,044	782,083	25.5%	662,514	119,569	10,717	---	130,286	4.3%	125,000
Northome	On- & Off-Sale	---	179	351,657	206,019	145,638	41.4%	146,708	(1,070)	19	---	(1,051)	-0.3%	---
Ogema	On- & Off-Sale	[0]	179	423,607	---	423,607	100.0%	373,502	50,105	1,009	---	51,114	12.1%	1,000
Ogilvie	On- & Off-Sale	---	356	456,176	265,099	191,077	41.9%	258,174	(67,097)	312	---	(66,785)	-14.6%	---

Footnotes:

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

[16] The enterprise operation was sold.

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

[32] The enterprise fund was not in operation.

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

[35] Unaudited numbers used, audited numbers used in previous years.

\* 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 - 2017**

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	
Okabena	On- & Off-Sale	---	203	265,330	137,040	128,290	48.4%	134,339	(6,049)	---	---	(6,049)	-2.3%	---
Olivia	Off-Sale Only	---	2,440	936,961	702,120	234,841	25.1%	233,558	1,283	4,308	---	5,591	0.6%	---
Orr	On- & Off-Sale	---	295	586,975	328,819	258,156	44.0%	207,967	50,189	2,302	---	52,491	8.9%	85,438
Osakis	On- & Off-Sale	[0]	1,755	688,291	427,910	260,381	37.8%	293,724	(33,343)	18,924	---	(14,419)	-2.1%	50,500
Park Rapids	Off-Sale Only	---	3,976	2,989,179	2,231,452	757,727	25.3%	568,344	189,383	3,022	---	192,405	6.4%	305,131
Parkers Prairie	On- & Off-Sale	---	1,011	611,693	389,090	222,603	36.4%	255,320	(32,717)	---	7,505	(40,222)	-6.6%	---
Paynesville	Off-Sale Only	---	2,497	1,449,679	1,135,774	313,905	21.7%	298,743	15,162	3,129	4	18,287	1.3%	35,000
Pelican Rapids	Off-Sale Only	---	2,523	1,295,608	908,710	386,898	29.9%	230,549	156,349	1,659	14,996	143,012	11.0%	132,310
Perham	Off-Sale Only	---	3,397	3,375,434	2,486,236	889,198	26.3%	504,107	385,091	8,660	27,182	366,569	10.9%	175,250
Pine City	Off-Sale Only	[35]	3,254	1,900,980	1,358,188	542,792	28.6%	328,381	214,411	3,307	---	217,718	11.5%	125,000
Pipestone	Off-Sale Only	---	4,164	1,512,589	1,117,667	394,922	26.1%	280,749	114,173	3,977	---	118,150	7.8%	125,407
Plainview	On- & Off-Sale	---	3,355	742,623	450,391	292,232	39.4%	266,826	25,406	11,547	---	36,953	5.0%	---
Princeton	Off-Sale Only	---	4,728	3,792,138	2,808,954	983,184	25.9%	513,664	469,520	17,274	---	486,794	12.8%	188,260
Proctor	Off-Sale Only	---	3,067	875,858	643,823	232,035	26.5%	236,993	(4,958)	123	5,345	(10,180)	-1.2%	5,286
Randall	On- & Off-Sale	---	632	571,449	366,522	204,927	35.9%	197,410	7,517	10,003	---	17,520	3.1%	---
Ranier	On- & Off-Sale	---	589	373,341	156,155	217,186	58.2%	216,768	418	10,595	---	11,013	2.9%	20,000
Redwood Falls	Off-Sale Only	---	5,203	2,207,848	1,645,630	562,218	25.5%	510,829	51,389	32,081	10,298	73,172	3.3%	120,000
Remer	On- & Off-Sale	---	405	693,526	441,303	252,223	36.4%	261,707	(9,484)	5,457	---	(4,027)	-0.6%	2,500
Roseau	Off-Sale Only	---	2,786	1,830,882	1,346,498	484,384	26.5%	243,342	241,042	44	---	241,086	13.2%	467,302
Rush City	Off-Sale Only	[16][32]	3,068	10,942	1,024	9,918	90.6%	24,552	(14,634)	1,407	92,979	(106,206)	-970.6%	26,000
Russell	On- & Off-Sale	---	327	274,187	121,977	152,210	55.5%	143,914	8,296	1,024	---	9,320	3.4%	50,000
Sacred Heart	On- & Off-Sale	---	509	544,707	288,555	256,152	47.0%	273,202	(17,050)	16,989	36	(97)	0.0%	---
Saint James	Off-Sale Only	---	4,513	945,153	624,624	320,529	33.9%	212,800	107,729	6,709	---	114,438	12.1%	58,200
Sauk Rapids	Off-Sale Only	---	13,884	2,849,761	2,199,104	650,657	22.8%	463,092	187,565	6,546	---	194,111	6.8%	110,000
Sebeka	On- & Off-Sale	---	687	558,143	368,395	189,748	34.0%	229,430	(39,682)	---	150	(39,832)	-7.1%	---
Sherburn	On- & Off-Sale	---	1,058	814,689	481,098	333,591	40.9%	367,633	(34,042)	242	---	(33,800)	-4.1%	---
Silver Bay	On- & Off-Sale	---	1,823	968,957	561,356	407,601	42.1%	363,389	44,212	1,752	279	45,685	4.7%	---
Silver Lake	On- & Off-Sale	---	805	566,095	304,357	261,738	46.2%	246,980	14,758	347	41	15,064	2.7%	10,585
Sleepy Eye	Off-Sale Only	---	3,478	304,909	240,928	63,981	21.0%	86,959	(22,978)	3,936	---	(19,042)	-6.2%	---
Spring Grove	On- & Off-Sale	---	1,300	423,552	265,053	158,499	37.4%	138,492	20,007	5,466	---	25,473	6.0%	31,000

Footnotes:

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[35] Unaudited numbers used, audited numbers used in previous years.

\* 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 - 2017**

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	
Stacy	On- & Off-Sale	---	1,507	3,211,801	2,129,048	1,082,753	33.7%	859,152	223,601	40,090	38,318	225,373	7.0%	100,000
Thief River Falls	Off-Sale Only	---	8,931	4,538,364	3,456,568	1,081,796	23.8%	724,327	357,469	7,447	---	364,916	8.0%	423,039
Tracy	Off-Sale Only	---	2,135	619,583	438,217	181,366	29.3%	202,945	(21,579)	260	---	(21,319)	-3.4%	---
Twin Valley	On- & Off-Sale	---	816	508,815	281,857	226,958	44.6%	207,398	19,560	2,622	---	22,182	4.4%	9,187
Two Harbors	Off-Sale Only	---	3,637	2,391,234	1,739,912	651,322	27.2%	456,419	194,903	4,391	---	199,294	8.3%	1,278
Ulen	On- & Off-Sale	---	553	392,978	183,787	209,191	53.2%	199,185	10,006	420	---	10,426	2.7%	---
Underwood	Off-Sale Only	---	350	556,327	411,217	145,110	26.1%	129,813	15,297	1,516	---	16,813	3.0%	25,000
Vergas	Off-Sale Only	---	359	528,623	394,104	134,519	25.4%	104,472	30,047	2,964	1,023	31,988	6.1%	5,000
Verndale	On- & Off-Sale	[34]	581	276,125	142,148	133,977	48.5%	132,922	1,055	100	600	555	0.2%	---
Vesta	On- & Off-Sale	[32]	301	---	---	---	---	9,477	(9,477)	5,559	712	(4,630)	---	42,485
Wadena	Off-Sale Only	---	4,161	2,001,587	1,480,402	521,185	26.0%	297,050	224,135	2,736	---	226,871	11.3%	169,231
Walker	Off-Sale Only	---	941	996,639	732,446	264,193	26.5%	190,062	74,131	1,220	---	75,351	7.6%	86,292
Walnut Grove	On- & Off-Sale	---	829	462,422	215,766	246,656	53.3%	249,710	(3,054)	1,021	3,273	(5,306)	-1.1%	---
Warroad	Off-Sale Only	---	1,791	1,685,841	1,285,777	400,064	23.7%	263,266	136,798	9,422	---	146,220	8.7%	85,000
Waverly	On- & Off-Sale	---	1,453	813,260	533,333	279,927	34.4%	306,850	(26,923)	3,243	672	(24,352)	-3.0%	---
Wells	Off-Sale Only	---	2,248	722,973	547,991	174,982	24.2%	183,945	(8,963)	2,501	---	(6,462)	-0.9%	(5,000)
West Concord	On- & Off-Sale	---	780	311,158	182,969	128,189	41.2%	137,044	(8,855)	6,654	---	(2,201)	-0.7%	---
Williams	On- & Off-Sale	[16]	181	364,504	203,732	160,772	44.1%	141,776	18,996	381	395	18,982	5.2%	(88,611)
Windom	Off-Sale Only	---	4,553	1,904,997	1,392,406	512,591	26.9%	403,813	108,778	5,622	---	114,400	6.0%	72,532
Wolf Lake	On- & Off-Sale	---	60	374,728	211,542	163,186	43.5%	161,651	1,535	2,623	34	4,124	1.1%	(3,000)
Worthington	Off-Sale Only	---	13,430	3,774,433	2,832,916	941,517	24.9%	446,573	494,944	17,577	30,000	482,521	12.8%	225,000
<b>Off-Sale Only</b>			<b>405,545</b>	<b>\$167,667,279</b>	<b>\$123,795,861</b>	<b>\$43,871,418</b>	<b>26.2%</b>	<b>\$29,851,971</b>	<b>\$14,019,447</b>	<b>\$752,264</b>	<b>\$722,423</b>	<b>\$14,049,288</b>	<b>8.4%</b>	<b>\$10,883,645</b>
<b>On- &amp; Off -Sale</b>			<b>73,060</b>	<b>\$58,454,211</b>	<b>\$34,902,285</b>	<b>\$23,551,926</b>	<b>40.3%</b>	<b>\$22,563,947</b>	<b>\$987,979</b>	<b>\$727,628</b>	<b>\$131,498</b>	<b>\$1,584,109</b>	<b>2.7%</b>	<b>\$1,944,109</b>
<b>All Stores</b>			<b>478,605</b>	<b>\$226,121,490</b>	<b>\$158,698,146</b>	<b>\$67,423,344</b>	<b>29.8%</b>	<b>\$52,415,918</b>	<b>\$15,007,426</b>	<b>\$1,479,892</b>	<b>\$853,921</b>	<b>\$15,633,397</b>	<b>6.9%</b>	<b>\$12,827,754</b>

Footnotes:

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

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\* 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**

### **2017 Liquor Store Tables and Maps by Economic Development Region**

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**Table 10**  
**Comparison of Off-Sale City Liquor Store Operations - 2017**  
**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	15,193	4	2,161,613	1,612,300	549,313	25.4%	356,477	192,837	4,369	---	197,205	247,585
2 - Headwaters	20,952	4	2,575,119	1,861,484	713,635	27.7%	496,200	217,434	6,147	7,729	215,852	271,722
3 - Arrowhead	10,789	5	1,602,400	1,192,793	409,607	25.6%	317,512	92,095	8,122	1,069	99,148	57,268
4 - West Central	57,917	17	1,855,471	1,368,072	487,399	26.3%	322,850	164,549	3,358	12,233	155,675	119,087
5 - North Central	8,505	3	1,511,666	1,126,211	385,455	25.5%	244,182	141,273	2,093	---	143,366	116,838
6E - Southwest Central	30,700	6	2,172,552	1,656,495	516,057	23.8%	364,965	151,092	4,915	10,744	145,264	131,499
6W - Upper Southwest	12,376	5	943,188	693,624	249,564	26.5%	212,397	37,167	4,210	1,630	39,746	34,655
7E - East Central	44,505	9	2,619,658	1,925,878	693,780	26.5%	442,479	251,301	17,107	23,654	244,755	175,377
7W - Central	90,122	10	3,061,669	2,234,468	827,201	27.0%	517,759	309,442	20,679	2,718	327,404	191,087
8 - Southwest	53,160	9	1,972,168	1,467,125	505,043	25.6%	346,132	158,911	9,201	13,332	154,780	95,549
9 - South Central	27,689	9	922,972	664,768	258,204	28.0%	190,088	68,117	10,456	5,060	73,513	69,967
10 - Southeast	33,637	4	1,657,306	1,257,300	400,006	24.1%	348,767	51,239	4,505	---	55,744	50,980
11 - 7-County Twin Cities	468,084	36	3,141,850	2,325,044	816,806	26.0%	625,404	191,402	7,154	11,779	186,776	107,199
<b>Average for Off-Sale</b>	<b>873,629</b>	<b>121</b>	<b>\$2,320,445</b>	<b>\$1,714,855</b>	<b>\$605,590</b>	<b>26.1%</b>	<b>\$432,781</b>	<b>\$172,809</b>	<b>\$8,345</b>	<b>\$9,475</b>	<b>\$171,680</b>	<b>\$121,841</b>

\*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 - 2017**  
**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	1,432	4	411,159	213,784	197,375	48.0%	188,264	9,112	3,423	---	12,535	40,827
2 - Headwaters	4,471	9	636,872	386,643	250,230	39.3%	219,229	31,001	5,168	44	36,125	11,265
3 - Arrowhead	7,519	10	572,392	318,616	253,776	44.3%	224,039	29,737	5,522	28	35,231	11,632
4 - West Central	8,990	14	493,764	262,285	231,479	46.9%	229,513	1,967	2,663	586	4,043	14,829
5 - North Central	8,556	15	733,651	467,725	265,926	36.2%	254,644	11,283	6,183	730	16,736	21,431
6E - Southwest Central	3,159	4	523,011	274,502	248,509	47.5%	253,375	(4,866)	6,313	19	1,428	2,646
6W - Upper Southwest	3,980	7	385,797	222,215	163,582	42.4%	180,701	(17,119)	15,429	5,559	(7,250)	26,670
7E - East Central	9,911	9	1,213,887	792,513	421,374	34.7%	384,404	36,970	12,288	6,012	43,246	32,862
7W - Central	4,472	4	585,673	388,979	196,695	33.6%	212,894	(16,199)	10,021	178	(6,356)	99,716
8 - Southwest	3,713	9	308,839	160,067	148,773	48.2%	143,479	5,293	4,388	1,375	8,307	12,410
9 - South Central	6,639	6	496,987	289,584	207,404	41.7%	205,114	2,290	15,944	766	17,468	5,000
10 - Southeast	10,218	8	451,821	271,651	180,170	39.9%	181,624	(1,454)	7,887	112	6,322	56
11 - 7-County Twin Cities	17,557	3	3,234,189	1,858,735	1,375,454	42.5%	1,093,242	282,212	9,713	41,190	250,735	196,651
<b>Average for On-Sale</b>	<b>90,617</b>	<b>102</b>	<b>\$668,204</b>	<b>\$396,848</b>	<b>\$271,356</b>	<b>40.6%</b>	<b>\$253,369</b>	<b>\$17,986</b>	<b>\$7,419</b>	<b>\$2,501</b>	<b>\$22,905</b>	<b>\$24,844</b>

\*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 - 2017**  
**Listed by Economic Development Region and City**

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating Expenses			Nonoperating		Net Profit/(Loss)		Net Transfers* (\$)
							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
<b>1 - Northwest</b>														
Ada	Off-Sale Only	---	1,685	591,365	360,356	231,009	194,971	33.0%	36,038	561	---	36,599	6.2%	15,000
Goodridge	On- & Off-Sale	---	140	328,765	168,676	160,089	163,264	49.7%	(3,175)	---	---	(3,175)	-1.0%	3,000
Lancaster	On- & Off-Sale	---	329	293,110	152,057	141,053	153,316	52.3%	(12,263)	42	---	(12,221)	-4.2%	44,000
Mentor	On- & Off-Sale	---	147	513,945	252,544	261,401	229,076	44.6%	32,325	11,027	---	43,352	8.4%	107,122
Roseau	Off-Sale Only	---	2,786	1,830,882	1,346,498	484,384	243,342	13.3%	241,042	44	---	241,086	13.2%	467,302
Thief River Falls	Off-Sale Only	---	8,931	4,538,364	3,456,568	1,081,796	724,327	16.0%	357,469	7,447	---	364,916	8.0%	423,039
Twin Valley	On- & Off-Sale	---	816	508,815	281,857	226,958	207,398	40.8%	19,560	2,622	---	22,182	4.4%	9,187
Warroad	Off-Sale Only	---	1,791	1,685,841	1,285,777	400,064	263,266	15.6%	136,798	9,422	---	146,220	8.7%	85,000
<b>Total for Region</b>			<b>16,625</b>	<b>\$10,291,087</b>	<b>\$7,304,333</b>	<b>\$2,986,754</b>	<b>\$2,178,960</b>	<b>21.2%</b>	<b>\$807,794</b>	<b>\$31,165</b>	<b>\$---</b>	<b>\$838,959</b>	<b>8.2%</b>	<b>\$1,153,650</b>
<b>Percent of Total MLS Operations</b>			<b>1.7%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>3.0%</b>	<b>2.8%</b>		<b>3.6%</b>	<b>1.8%</b>	<b>---</b>	<b>3.6%</b>		<b>6.8%</b>
<b>2 - Headwaters</b>														
Bagley	Off-Sale Only	---	1,427	1,359,145	1,031,023	328,122	278,100	20.5%	50,022	6,452	30,495	25,979	1.9%	25,000
Baudette	On- & Off-Sale	---	1,076	1,591,739	1,039,362	552,377	409,121	25.7%	143,256	10,042	---	153,298	9.6%	75,000
Bemidji	Off-Sale Only	---	15,549	5,952,150	4,183,461	1,768,689	1,138,357	19.1%	630,332	15,112	420	645,024	10.8%	756,758
Blackduck	On- & Off-Sale	---	784	1,087,340	680,671	406,669	339,425	31.2%	67,244	7,296	---	74,540	6.9%	60,000
Clearbrook	On- & Off-Sale	---	522	475,928	290,228	185,700	208,528	43.8%	(22,828)	16,017	---	(6,811)	-1.4%	---
Kelliher	On- & Off-Sale	---	259	574,153	316,096	258,057	219,763	38.3%	38,294	1,507	---	39,801	6.9%	20,000
Mahnomen	On- & Off-Sale	---	1,234	931,696	564,821	366,875	409,099	43.9%	(42,224)	7,750	---	(34,474)	-3.7%	---
Nevis	On- & Off-Sale	---	415	706,492	384,873	321,619	245,349	34.7%	76,270	3,520	---	79,790	11.3%	35,000
Park Rapids	Off-Sale Only	---	3,976	2,989,179	2,231,452	757,727	568,344	19.0%	189,383	3,022	---	192,405	6.4%	305,131
Williams	On- & Off-Sale	[16]	181	364,504	203,732	160,772	141,776	38.9%	18,996	381	395	18,982	5.2%	(88,611)
<b>Total for Region</b>			<b>25,423</b>	<b>\$16,032,326</b>	<b>\$10,925,719</b>	<b>\$5,106,607</b>	<b>\$3,957,862</b>	<b>24.7%</b>	<b>\$1,148,745</b>	<b>\$71,099</b>	<b>\$31,310</b>	<b>\$1,188,534</b>	<b>7.4%</b>	<b>\$1,188,278</b>
<b>Percent of Total MLS Operations</b>			<b>2.6%</b>	<b>4.6%</b>	<b>4.4%</b>	<b>5.1%</b>	<b>5.1%</b>		<b>5.1%</b>	<b>4.0%</b>	<b>2.2%</b>	<b>5.1%</b>		<b>7.0%</b>

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
<b>3 - Arrowhead</b>														
Aitkin	Off-Sale Only	---	2,126	1,062,110	818,899	243,211	233,157	22.0%	10,054	22,101	---	32,155	3.0%	79,776
Barnum	On- & Off-Sale	---	605	553,333	268,440	284,893	255,863	46.2%	29,030	27,063	---	56,093	10.1%	---
Beaver Bay	On- & Off-Sale	---	180	498,582	320,840	177,742	176,476	35.4%	1,266	11,613	---	12,879	2.6%	---
Big Falls	On- & Off-Sale	---	212	358,322	167,117	191,205	184,217	51.4%	6,988	497	---	7,485	2.1%	9,744
Cook	Off-Sale Only	---	558	1,544,752	1,152,226	392,526	299,977	19.4%	92,549	9,839	---	102,388	6.6%	---
Cromwell	On- & Off-Sale	---	239	424,321	182,884	241,437	211,528	49.9%	29,909	307	---	30,216	7.1%	1,133
Grand Marais	Off-Sale Only	---	1,401	2,138,048	1,609,107	528,941	361,012	16.9%	167,929	4,154	---	172,083	8.0%	200,000
Littlefork	On- & Off-Sale	---	622	348,177	184,075	164,102	98,940	28.4%	65,162	1,069	---	66,231	19.0%	---
Moose Lake	On- & Off-Sale	---	2,775	1,260,253	810,451	449,802	378,535	30.0%	71,267	---	---	71,267	5.7%	---
Northome	On- & Off-Sale	---	179	351,657	206,019	145,638	146,708	41.7%	(1,070)	19	---	(1,051)	-0.3%	---
Orr	On- & Off-Sale	---	295	586,975	328,819	258,156	207,967	35.4%	50,189	2,302	---	52,491	8.9%	85,438
Proctor	Off-Sale Only	---	3,067	875,858	643,823	232,035	236,993	27.1%	(4,958)	123	5,345	(10,180)	-1.2%	5,286
Ranier	On- & Off-Sale	---	589	373,341	156,155	217,186	216,768	58.1%	418	10,595	---	11,013	2.9%	20,000
Silver Bay	On- & Off-Sale	---	1,823	968,957	561,356	407,601	363,389	37.5%	44,212	1,752	279	45,685	4.7%	---
Two Harbors	Off-Sale Only	---	3,637	2,391,234	1,739,912	651,322	456,419	19.1%	194,903	4,391	---	199,294	8.3%	1,278
<b>Total for Region</b>			<b>18,308</b>	<b>\$13,735,920</b>	<b>\$9,150,123</b>	<b>\$4,585,797</b>	<b>\$3,827,949</b>	<b>27.9%</b>	<b>\$757,848</b>	<b>\$95,825</b>	<b>\$5,624</b>	<b>\$848,049</b>	<b>6.2%</b>	<b>\$402,655</b>
<b>Percent of Total MLS Operations</b>			<b>1.9%</b>	<b>3.9%</b>	<b>3.7%</b>	<b>4.5%</b>	<b>4.9%</b>		<b>3.3%</b>	<b>5.4%</b>	<b>0.4%</b>	<b>3.7%</b>		<b>2.4%</b>
<b>4 - West Central</b>														
Alexandria	Off-Sale Only	---	13,673	5,652,816	4,372,398	1,280,418	1,049,547	18.6%	230,871	2,159	7,072	225,958	4.0%	225,000
Audubon	On- & Off-Sale	[16]	533	6,675	---	6,675	11,708	175.4%	(5,033)	4,469	670	(1,234)	-18.5%	101,253
Barnesville	Off-Sale Only	---	2,659	447,132	352,064	95,068	82,652	18.5%	12,416	1,380	---	13,796	3.1%	---
Battle Lake	Off-Sale Only	---	931	1,449,903	1,037,989	411,914	343,007	23.7%	68,907	2,234	---	71,141	4.9%	80,000
Brandon	On- & Off-Sale	---	498	489,416	263,176	226,240	201,098	41.1%	25,142	1,231	---	26,373	5.4%	---
Callaway	On- & Off-Sale	---	231	481,215	214,519	266,696	233,847	48.6%	32,849	667	---	33,516	7.0%	19,980

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Dalton	Off-Sale Only	---	249	305,734	211,946	93,788	83,298	27.2%	10,490	1,306	---	11,796	3.9%	---
Detroit Lakes	Off-Sale Only	---	9,409	6,530,344	4,762,706	1,767,638	851,808	13.0%	915,830	8,500	139,062	785,268	12.0%	553,091
Elizabeth	Off-Sale Only	---	169	383,914	292,930	90,984	98,466	25.6%	(7,482)	---	---	(7,482)	-1.9%	---
Erhard	Off-Sale Only	---	145	277,712	206,266	71,446	73,503	26.5%	(2,057)	174	144	(2,027)	-0.7%	---
Fergus Falls	Off-Sale Only	---	13,754	5,921,595	4,196,175	1,725,420	1,129,070	19.1%	596,350	15,928	6,810	605,468	10.2%	583,562
Frazee	On- & Off-Sale	---	1,401	704,355	394,868	309,487	294,096	41.8%	15,391	---	---	15,391	2.2%	---
Glenwood	Off-Sale Only	---	2,554	1,514,298	1,134,981	379,317	199,327	13.2%	179,990	1,579	---	181,569	12.0%	60,000
Hawley	Off-Sale Only	---	2,232	1,222,966	901,415	321,551	271,788	22.2%	49,763	---	11,675	38,088	3.1%	8,000
Hitterdal	On- & Off-Sale	---	199	356,178	173,479	182,699	190,503	53.5%	(7,804)	---	---	(7,804)	-2.2%	---
Lake Park	On- & Off-Sale	---	803	833,315	511,997	321,318	320,933	38.5%	385	2,302	---	2,687	0.3%	---
Millerville	On- & Off-Sale	---	107	331,740	183,568	148,172	154,737	46.6%	(6,565)	42	---	(6,523)	-2.0%	5,000
Miltona	On- & Off-Sale	---	433	661,608	382,691	278,917	284,467	43.0%	(5,550)	323	---	(5,227)	-0.8%	---
Morris	Off-Sale Only	---	5,513	2,080,594	1,588,080	492,514	337,035	16.2%	155,479	9,034	---	164,513	7.9%	177,263
New York Mills	On- & Off-Sale	---	1,227	556,899	335,362	221,537	238,405	42.8%	(16,868)	5,274	---	(11,594)	-2.1%	32,870
Ogema	On- & Off-Sale	[0]	179	423,607	---	423,607	373,502	88.2%	50,105	1,009	---	51,114	12.1%	1,000
Osakis	On- & Off-Sale	[0]	1,755	688,291	427,910	260,381	293,724	42.7%	(33,343)	18,924	---	(14,419)	-2.1%	50,500
Parkers Prairie	On- & Off-Sale	---	1,011	611,693	389,090	222,603	255,320	41.7%	(32,717)	---	7,505	(40,222)	-6.6%	---
Pelican Rapids	Off-Sale Only	---	2,523	1,295,608	908,710	386,898	230,549	17.8%	156,349	1,659	14,996	143,012	11.0%	132,310
Perham	Off-Sale Only	---	3,397	3,375,434	2,486,236	889,198	504,107	14.9%	385,091	8,660	27,182	366,569	10.9%	175,250
Ulen	On- & Off-Sale	---	553	392,978	183,787	209,191	199,185	50.7%	10,006	420	---	10,426	2.7%	---
Underwood	Off-Sale Only	---	350	556,327	411,217	145,110	129,813	23.3%	15,297	1,516	---	16,813	3.0%	25,000
Vergas	Off-Sale Only	---	359	528,623	394,104	134,519	104,472	19.8%	30,047	2,964	1,023	31,988	6.1%	5,000
Wolf Lake	On- & Off-Sale	---	60	374,728	211,542	163,186	161,651	43.1%	1,535	2,623	34	4,124	1.1%	(3,000)
<b>Total for Region</b>			<b>66,907</b>	<b>\$38,455,698</b>	<b>\$26,929,206</b>	<b>\$11,526,492</b>	<b>\$8,701,618</b>	<b>22.6%</b>	<b>\$2,824,874</b>	<b>\$94,377</b>	<b>\$216,173</b>	<b>\$2,703,078</b>	<b>7.0%</b>	<b>\$2,232,079</b>
<b>Percent of Total MLS Operations</b>			<b>6.9%</b>	<b>11.0%</b>	<b>10.9%</b>	<b>11.4%</b>	<b>11.1%</b>		<b>12.4%</b>	<b>5.3%</b>	<b>15.4%</b>	<b>11.7%</b>		<b>12.9%</b>

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
<b>5 - North Central</b>														
Browerville	On- & Off-Sale	---	782	473,447	276,081	197,366	238,901	50.5%	(41,535)	11,776	---	(29,759)	-6.3%	9,000
Clarissa	On- & Off-Sale	---	658	378,529	218,162	160,367	147,882	39.1%	12,485	5,154	---	17,639	4.7%	---
Eagle Bend	On- & Off-Sale	---	527	227,896	135,386	92,510	105,954	46.5%	(13,444)	19,742	---	6,298	2.8%	2,424
Fifty Lakes	On- & Off-Sale	---	404	553,112	296,871	256,241	284,633	51.5%	(28,392)	22,091	---	(6,301)	-1.1%	10,036
Hackensack	On- & Off-Sale	---	320	1,285,374	928,310	357,064	322,092	25.1%	34,972	9,439	9,610	34,801	2.7%	---
Long Prairie	Off-Sale Only	---	3,403	1,536,772	1,165,784	370,988	245,435	16.0%	125,553	2,324	---	127,877	8.3%	94,992
Longville	On- & Off-Sale	---	160	1,626,452	988,658	637,794	445,149	27.4%	192,645	754	583	192,816	11.9%	---
Menahga	On- & Off-Sale	---	1,341	844,509	527,359	317,150	387,340	45.9%	(70,190)	5,838	---	(64,352)	-7.6%	62,500
Nisswa	On- & Off-Sale	---	2,059	3,516,208	2,326,679	1,189,529	1,066,238	30.3%	123,291	2,384	---	125,675	3.6%	235,000
Randall	On- & Off-Sale	---	632	571,449	366,522	204,927	197,410	34.5%	7,517	10,003	---	17,520	3.1%	---
Remer	On- & Off-Sale	---	405	693,526	441,303	252,223	261,707	37.7%	(9,484)	5,457	---	(4,027)	-0.6%	2,500
Sebeka	On- & Off-Sale	---	687	558,143	368,395	189,748	229,430	41.1%	(39,682)	---	150	(39,832)	-7.1%	---
Verndale	On- & Off-Sale	[34]	581	276,125	142,148	133,977	132,922	48.1%	1,055	100	600	555	0.2%	---
Wadena	Off-Sale Only	---	4,161	2,001,587	1,480,402	521,185	297,050	14.8%	224,135	2,736	---	226,871	11.3%	169,231
Walker	Off-Sale Only	---	941	996,639	732,446	264,193	190,062	19.1%	74,131	1,220	---	75,351	7.6%	86,292
<b>Total for Region</b>			<b>17,061</b>	<b>\$15,539,768</b>	<b>\$10,394,506</b>	<b>\$5,145,262</b>	<b>\$4,552,205</b>	<b>29.3%</b>	<b>\$593,057</b>	<b>\$99,018</b>	<b>\$10,943</b>	<b>\$681,132</b>	<b>4.4%</b>	<b>\$671,975</b>
<b>Percent of Total MLS Operations</b>			<b>1.8%</b>	<b>4.5%</b>	<b>4.2%</b>	<b>5.1%</b>	<b>5.8%</b>		<b>2.6%</b>	<b>5.6%</b>	<b>0.8%</b>	<b>2.9%</b>		<b>4.0%</b>
<b>6E - Southwest Central</b>														
Buffalo Lake	On- & Off-Sale	---	674	438,090	226,187	211,903	210,481	48.0%	1,422	7,916	---	9,338	2.1%	---
Darwin	Off-Sale Only	---	358	592,378	478,429	113,949	104,979	17.7%	8,970	1,797	---	10,767	1.8%	---
Dassel	Off-Sale Only	---	1,459	1,156,964	923,070	233,894	220,433	19.1%	13,461	17,502	28,339	2,624	0.2%	---
Fairfax	On- & Off-Sale	---	1,171	543,153	278,909	264,244	282,838	52.1%	(18,594)	---	---	(18,594)	-3.4%	---
Glencoe	Off-Sale Only	---	5,519	1,743,982	1,279,724	464,258	284,239	16.3%	180,019	195	16,870	163,344	9.4%	132,000
Hutchinson	Off-Sale Only	---	14,188	6,148,138	4,712,988	1,435,150	902,138	14.7%	533,012	2,687	19,253	516,446	8.4%	500,000

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							Percent of Sales	Income/(Loss) (\$)	Expenses (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Litchfield	Off-Sale Only	---	6,736	2,456,891	1,842,640	614,251	444,442	18.1%	169,809	3,000	---	172,809	7.0%	156,992
Olivia	Off-Sale Only	---	2,440	936,961	702,120	234,841	233,558	24.9%	1,283	4,308	---	5,591	0.6%	---
Sacred Heart	On- & Off-Sale	---	509	544,707	288,555	256,152	273,202	50.2%	(17,050)	16,989	36	(97)	0.0%	---
Silver Lake	On- & Off-Sale	---	805	566,095	304,357	261,738	246,980	43.6%	14,758	347	41	15,064	2.7%	10,585
<b>Total for Region</b>			<b>33,859</b>	<b>\$15,127,359</b>	<b>\$11,036,979</b>	<b>\$4,090,380</b>	<b>\$3,203,290</b>	<b>21.2%</b>	<b>\$887,090</b>	<b>\$54,741</b>	<b>\$64,539</b>	<b>\$877,292</b>	<b>5.8%</b>	<b>\$799,577</b>
<b>Percent of Total MLS Operations</b>			<b>3.5%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>4.1%</b>	<b>4.1%</b>		<b>3.9%</b>	<b>3.1%</b>	<b>4.6%</b>	<b>3.8%</b>		<b>4.7%</b>
<b>6W - Upper Southwest</b>														
Appleton	Off-Sale Only	---	1,362	506,842	358,444	148,398	149,688	29.5%	(1,290)	---	14	(1,304)	-0.3%	---
Benson	On- & Off-Sale	---	3,179	1,088,137	715,733	372,404	331,297	30.4%	41,107	31,335	---	72,442	6.7%	80,000
Boyd	On- & Off-Sale	---	156	541,921	292,374	249,547	321,764	59.4%	(72,217)	20,002	5,866	(58,081)	-10.7%	---
Clontarf	On- & Off-Sale	---	154	267,882	157,695	110,187	141,293	52.7%	(31,106)	---	---	(31,106)	-11.6%	(17,000)
Danvers	On- & Off-Sale	[16]	94	211,408	87,648	123,760	127,043	60.1%	(3,283)	1,254	28,790	(30,819)	-14.6%	123,690
Dawson	Off-Sale Only	---	1,457	447,412	317,765	129,647	134,346	30.0%	(4,699)	1,545	---	(3,154)	-0.7%	---
De Graff	On- & Off-Sale	---	120	370,065	181,823	188,242	227,868	61.6%	(39,626)	47,121	2,626	4,869	1.3%	---
Granite Falls	Off-Sale Only	---	2,782	1,166,300	859,964	306,336	208,659	17.9%	97,677	16,105	8,135	105,647	9.1%	68,275
Hanley Falls	On- & Off-Sale	---	277	221,163	120,232	100,931	115,642	52.3%	(14,711)	8,288	1,630	(8,053)	-3.6%	---
Madison	Off-Sale Only	---	1,467	412,480	310,956	101,524	95,910	23.3%	5,614	637	---	6,251	1.5%	5,000
Montevideo	Off-Sale Only	---	5,308	2,182,907	1,620,993	561,914	473,383	21.7%	88,531	2,761	---	91,292	4.2%	100,000
<b>Total for Region</b>			<b>16,356</b>	<b>\$7,416,517</b>	<b>\$5,023,627</b>	<b>\$2,392,890</b>	<b>\$2,326,893</b>	<b>31.4%</b>	<b>\$65,997</b>	<b>\$129,048</b>	<b>\$47,061</b>	<b>\$147,984</b>	<b>2.0%</b>	<b>\$359,965</b>
<b>Percent of Total MLS Operations</b>			<b>1.7%</b>	<b>2.1%</b>	<b>2.0%</b>	<b>2.4%</b>	<b>3.0%</b>		<b>0.3%</b>	<b>7.3%</b>	<b>3.4%</b>	<b>0.6%</b>		<b>2.1%</b>
<b>7E - East Central</b>														
Braham	Off-Sale Only	---	1,801	1,428,175	1,064,778	363,397	259,518	18.2%	103,879	98,892	93,414	109,357	7.7%	39,731
Cambridge	Off-Sale Only	---	8,868	5,532,308	4,178,917	1,353,391	864,427	15.6%	488,964	8,116	---	497,080	9.0%	469,000
Finlayson	On- & Off-Sale	---	304	689,203	389,250	299,953	455,604	66.1%	(155,651)	5,141	2,979	(153,489)	-22.3%	(128,604)
Foreston	On- & Off-Sale	[0]	523	390,827	176,258	214,569	195,228	50.0%	19,341	11,690	300	30,731	7.9%	12,005

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Hinckley	On- & Off-Sale	---	1,873	2,689,438	1,885,298	804,140	642,923	23.9%	161,217	1,095	12,512	149,800	5.6%	125,208
Isanti	Off-Sale Only	---	5,786	2,787,316	2,021,151	766,165	456,402	16.4%	309,763	6,679	---	316,442	11.4%	350,000
Isle	On- & Off-Sale	---	774	825,176	504,879	320,297	358,254	43.4%	(37,957)	17,314	---	(20,643)	-2.5%	(283)
Lindstrom	On- & Off-Sale	---	4,574	2,662,360	1,782,783	879,577	690,301	25.9%	189,276	34,948	---	224,224	8.4%	187,430
Milaca	Off-Sale Only	---	2,885	2,142,027	1,542,154	599,873	385,969	18.0%	213,904	4,679	14,093	204,490	9.5%	52,230
Mora	Off-Sale Only	---	3,507	3,181,671	2,333,918	847,753	514,233	16.2%	333,520	13,412	---	346,932	10.9%	298,170
North Branch	Off-Sale Only	---	10,608	2,801,365	2,023,816	777,549	635,163	22.7%	142,386	199	12,396	130,189	4.6%	30,000
Ogilvie	On- & Off-Sale	---	356	456,176	265,099	191,077	258,174	56.6%	(67,097)	312	---	(66,785)	-14.6%	---
Pine City	Off-Sale Only	[35]	3,254	1,900,980	1,358,188	542,792	328,381	17.3%	214,411	3,307	---	217,718	11.5%	125,000
Princeton	Off-Sale Only	---	4,728	3,792,138	2,808,954	983,184	513,664	13.5%	469,520	17,274	---	486,794	12.8%	188,260
Rush City	Off-Sale Only	[16][32]	3,068	10,942	1,024	9,918	24,552	224.4%	(14,634)	1,407	92,979	(106,206)	-970.6%	26,000
Stacy	On- & Off-Sale	---	1,507	3,211,801	2,129,048	1,082,753	859,152	26.7%	223,601	40,090	38,318	225,373	7.0%	100,000
<b>Total for Region</b>			<b>54,416</b>	<b>\$34,501,903</b>	<b>\$24,465,515</b>	<b>\$10,036,388</b>	<b>\$7,441,945</b>	<b>21.6%</b>	<b>\$2,594,443</b>	<b>\$264,555</b>	<b>\$266,991</b>	<b>\$2,592,007</b>	<b>7.5%</b>	<b>\$1,874,147</b>
<b>Percent of Total MLS Operations</b>			<b>5.6%</b>	<b>9.9%</b>	<b>9.9%</b>	<b>9.9%</b>	<b>9.5%</b>		<b>11.4%</b>	<b>15.0%</b>	<b>19.1%</b>	<b>11.2%</b>		<b>11.0%</b>
<b>7W - Central</b>														
Big Lake	Off-Sale Only	---	11,174	4,161,219	2,995,521	1,165,698	632,892	15.2%	532,806	9,241	12,289	529,758	12.7%	350,000
Buffalo	Off-Sale Only	---	16,247	5,192,375	3,752,676	1,439,699	928,709	17.9%	510,990	113,632	12,955	611,667	11.8%	425,000
Delano	Off-Sale Only	---	6,058	2,643,406	1,902,895	740,511	557,291	21.1%	183,220	2,991	---	186,211	7.0%	100,000
Elk River	Off-Sale Only	---	24,567	6,951,988	4,925,531	2,026,457	1,105,442	15.9%	921,015	44,010	---	965,025	13.9%	710,866
Gilman	On- & Off-Sale	---	234	365,802	169,330	196,472	205,500	56.2%	(9,028)	20,712	39	11,645	3.2%	385,000
Holdingford	On- & Off-Sale	---	721	339,178	187,813	151,365	171,452	50.5%	(20,087)	16,129	---	(3,958)	-1.2%	13,865
Howard Lake	On- & Off-Sale	---	2,064	824,453	665,439	159,014	167,773	20.3%	(8,759)	---	---	(8,759)	-1.1%	---
Maple Lake	Off-Sale Only	---	2,142	1,613,100	1,203,167	409,933	311,004	19.3%	98,929	7,443	1,928	104,444	6.5%	---
Monticello	Off-Sale Only	---	13,553	5,755,166	4,230,016	1,525,150	880,415	15.3%	644,735	19,800	---	664,535	11.5%	180,000
Paynesville	Off-Sale Only	---	2,497	1,449,679	1,135,774	313,905	298,743	20.6%	15,162	3,129	4	18,287	1.3%	35,000

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Sauk Rapids	Off-Sale Only	---	13,884	2,849,761	2,199,104	650,657	463,092	16.3%	187,565	6,546	---	194,111	6.8%	110,000
Waverly	On- & Off-Sale	---	1,453	813,260	533,333	279,927	306,850	37.7%	(26,923)	3,243	672	(24,352)	-3.0%	---
<b>Total for Region</b>			<b>94,594</b>	<b>\$32,959,387</b>	<b>\$23,900,599</b>	<b>\$9,058,788</b>	<b>\$6,029,163</b>	<b>18.3%</b>	<b>\$3,029,625</b>	<b>\$246,876</b>	<b>\$27,887</b>	<b>\$3,248,614</b>	<b>9.9%</b>	<b>\$2,309,731</b>
<b>Percent of Total MLS Operations</b>			<b>9.8%</b>	<b>9.4%</b>	<b>9.6%</b>	<b>9.0%</b>	<b>7.7%</b>		<b>13.3%</b>	<b>14.0%</b>	<b>2.0%</b>	<b>14.1%</b>		<b>13.6%</b>
<b>8 - Southwest</b>														
Avoca	On- & Off-Sale	---	140	239,339	97,424	141,915	115,485	48.3%	26,430	14,665	1,598	39,497	16.5%	19,200
Balaton	On- & Off-Sale	---	631	329,948	197,510	132,438	154,076	46.7%	(21,638)	4,131	---	(17,507)	-5.3%	1
Hadley	On- & Off-Sale	---	58	238,725	104,643	134,082	147,096	61.6%	(13,014)	11,762	100	(1,352)	-0.6%	---
Heron Lake	On- & Off-Sale	---	676	347,239	181,505	165,734	134,309	38.7%	31,425	1,299	1,017	31,707	9.1%	---
Ivanhoe	On- & Off-Sale	---	548	622,363	384,735	237,628	202,908	32.6%	34,720	34	5,675	29,079	4.7%	---
Jackson	Off-Sale Only	---	3,403	1,142,071	818,675	323,396	219,607	19.2%	103,789	5,668	---	109,457	9.6%	41,000
Lakefield	Off-Sale Only	---	1,706	504,251	362,357	141,894	113,940	22.6%	27,954	4,229	2,092	30,091	6.0%	6,000
Luverne	Off-Sale Only	---	4,706	1,330,661	995,582	335,079	264,807	19.9%	70,272	2,466	---	72,738	5.5%	45,000
Marshall	Off-Sale Only	---	13,860	4,753,077	3,600,673	1,152,404	671,924	14.1%	480,480	10,928	77,602	413,806	8.7%	225,000
Okabena	On- & Off-Sale	---	203	265,330	137,040	128,290	134,339	50.6%	(6,049)	---	---	(6,049)	-2.3%	---
Pipestone	Off-Sale Only	---	4,164	1,512,589	1,117,667	394,922	280,749	18.6%	114,173	3,977	---	118,150	7.8%	125,407
Redwood Falls	Off-Sale Only	---	5,203	2,207,848	1,645,630	562,218	510,829	23.1%	51,389	32,081	10,298	73,172	3.3%	120,000
Russell	On- & Off-Sale	---	327	274,187	121,977	152,210	143,914	52.5%	8,296	1,024	---	9,320	3.4%	50,000
Tracy	Off-Sale Only	---	2,135	619,583	438,217	181,366	202,945	32.8%	(21,579)	260	---	(21,319)	-3.4%	---
Vesta	On- & Off-Sale	[32]	301	---	---	---	9,477	947700.0%	(9,477)	5,559	712	(4,630)	---	42,485
Walnut Grove	On- & Off-Sale	---	829	462,422	215,766	246,656	249,710	54.0%	(3,054)	1,021	3,273	(5,306)	-1.1%	---
Windom	Off-Sale Only	---	4,553	1,904,997	1,392,406	512,591	403,813	21.2%	108,778	5,622	---	114,400	6.0%	72,532
Worthington	Off-Sale Only	---	13,430	3,774,433	2,832,916	941,517	446,573	11.8%	494,944	17,577	30,000	482,521	12.8%	225,000
<b>Total for Region</b>			<b>56,873</b>	<b>\$20,529,063</b>	<b>\$14,644,723</b>	<b>\$5,884,340</b>	<b>\$4,406,501</b>	<b>21.5%</b>	<b>\$1,477,839</b>	<b>\$122,303</b>	<b>\$132,367</b>	<b>\$1,467,775</b>	<b>7.1%</b>	<b>\$971,625</b>
<b>Percent of Total MLS Operations</b>			<b>5.9%</b>	<b>5.9%</b>	<b>5.9%</b>	<b>5.8%</b>	<b>5.6%</b>		<b>6.5%</b>	<b>6.9%</b>	<b>9.4%</b>	<b>6.4%</b>		<b>5.7%</b>

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							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
<b>9 - South Central</b>														
Blue Earth	Off-Sale Only	---	3,207	1,599,275	1,190,878	408,397	367,604	23.0%	40,793	8,082	---	48,875	3.1%	231,500
Butterfield	Off-Sale Only	---	572	213,757	149,399	64,358	79,354	37.1%	(14,996)	17,743	16,182	(13,435)	-6.3%	---
Cleveland	On- & Off-Sale	---	725	214,820	114,734	100,086	130,936	61.0%	(30,850)	22,005	---	(8,845)	-4.1%	---
Elmore	Off-Sale Only	---	591	136,911	104,192	32,719	44,260	32.3%	(11,541)	233	---	(11,308)	-8.3%	---
Fairmont	Off-Sale Only	---	10,332	3,685,514	2,604,263	1,081,251	565,785	15.4%	515,466	17,586	---	533,052	14.5%	310,000
Hanska	On- & Off-Sale	---	372	257,719	148,548	109,171	138,204	53.6%	(29,033)	11,213	5	(17,825)	-6.9%	---
Kiester	Off-Sale Only	[34]	474	173,051	125,644	47,407	61,859	35.7%	(14,452)	36,329	29,356	(7,479)	-4.3%	---
Le Center	On- & Off-Sale	---	2,509	930,587	568,690	361,897	257,549	27.7%	104,348	395	4,591	100,152	10.8%	30,000
Lewisville	On- & Off-Sale	---	238	184,217	90,375	93,842	109,521	59.5%	(15,679)	25,375	---	9,696	5.3%	---
Madelia	Off-Sale Only	---	2,274	525,207	394,991	130,216	108,224	20.6%	21,992	982	---	22,974	4.4%	35,000
Mapleton	On- & Off-Sale	---	1,737	579,891	334,056	245,835	226,841	39.1%	18,994	36,435	---	55,429	9.6%	---
Saint James	Off-Sale Only	---	4,513	945,153	624,624	320,529	212,800	22.5%	107,729	6,709	---	114,438	12.1%	58,200
Sherburn	On- & Off-Sale	---	1,058	814,689	481,098	333,591	367,633	45.1%	(34,042)	242	---	(33,800)	-4.1%	---
Sleepy Eye	Off-Sale Only	---	3,478	304,909	240,928	63,981	86,959	28.5%	(22,978)	3,936	---	(19,042)	-6.2%	---
Wells	Off-Sale Only	---	2,248	722,973	547,991	174,982	183,945	25.4%	(8,963)	2,501	---	(6,462)	-0.9%	(5,000)
<b>Total for Region</b>			<b>34,328</b>	<b>\$11,288,673</b>	<b>\$7,720,411</b>	<b>\$3,568,262</b>	<b>\$2,941,474</b>	<b>26.1%</b>	<b>\$626,788</b>	<b>\$189,766</b>	<b>\$50,134</b>	<b>\$766,420</b>	<b>6.8%</b>	<b>\$659,700</b>
<b>Percent of Total MLS Operations</b>			<b>3.6%</b>	<b>3.2%</b>	<b>3.1%</b>	<b>3.5%</b>	<b>3.8%</b>		<b>2.8%</b>	<b>10.7%</b>	<b>3.6%</b>	<b>3.3%</b>		<b>3.9%</b>
<b>10 - Southeast</b>														
Caledonia	Off-Sale Only	---	2,821	625,512	465,620	159,892	168,825	27.0%	(8,933)	481	---	(8,452)	-1.4%	14,921
Conger	On- & Off-Sale	[16][21]	135	165,392	105,820	59,572	98,444	59.5%	(38,872)	3,715	---	(35,157)	-21.3%	10,768
Ellendale	On- & Off-Sale	---	677	360,071	188,872	171,199	197,912	55.0%	(26,713)	9	---	(26,704)	-7.4%	(61,317)
Kasson	Off-Sale Only	---	6,414	1,486,424	1,144,069	342,355	273,744	18.4%	68,611	5,919	---	74,530	5.0%	64,000
Kenyon	On- & Off-Sale	---	1,827	741,499	482,627	258,872	252,759	34.1%	6,113	16,311	892	21,532	2.9%	20,000
Lonsdale	Off-Sale Only	---	4,004	1,456,159	1,140,467	315,692	289,985	19.9%	25,707	903	---	26,610	1.8%	---

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Mazeppa	On- & Off-Sale	---	860	513,909	314,541	199,368	196,397	38.2%	2,971	13,324	---	16,295	3.2%	---
Medford	On- & Off-Sale	---	1,284	356,363	182,932	173,431	165,116	46.3%	8,315	6,073	---	14,388	4.0%	---
Northfield	Off-Sale Only	---	20,398	3,061,127	2,279,044	782,083	662,514	21.6%	119,569	10,717	---	130,286	4.3%	125,000
Plainview	On- & Off-Sale	---	3,355	742,623	450,391	292,232	266,826	35.9%	25,406	11,547	---	36,953	5.0%	---
Spring Grove	On- & Off-Sale	---	1,300	423,552	265,053	158,499	138,492	32.7%	20,007	5,466	---	25,473	6.0%	31,000
West Concord	On- & Off-Sale	---	780	311,158	182,969	128,189	137,044	44.0%	(8,855)	6,654	---	(2,201)	-0.7%	---
<b>Total for Region</b>			<b>43,855</b>	<b>\$10,243,789</b>	<b>\$7,202,405</b>	<b>\$3,041,384</b>	<b>\$2,848,058</b>	<b>27.8%</b>	<b>\$193,326</b>	<b>\$81,119</b>	<b>\$892</b>	<b>\$273,553</b>	<b>2.7%</b>	<b>\$204,372</b>
<b>Percent of Total MLS Operations</b>			<b>4.5%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>3.0%</b>	<b>3.6%</b>		<b>0.8%</b>	<b>4.6%</b>	<b>0.1%</b>	<b>1.2%</b>		<b>1.2%</b>
<b>11 - 7-County Twin Cities</b>														
Anoka	Off-Sale Only	---	18,205	4,428,648	3,405,267	1,023,381	853,665	19.3%	169,716	11,399	---	181,115	4.1%	35,000
Apple Valley	Off-Sale Only	---	52,361	9,183,272	6,473,275	2,709,997	1,750,717	19.1%	959,280	23,087	26,896	955,471	10.4%	630,000
Brooklyn Center	Off-Sale Only	---	31,145	6,495,300	4,769,844	1,725,456	1,434,340	22.1%	291,116	24,138	---	315,254	4.9%	112,898
Columbia Heights	Off-Sale Only	---	20,153	8,422,452	6,289,295	2,133,157	1,614,158	19.2%	518,999	9,542	162,328	366,213	4.3%	(551,718)
Eden Prairie	Off-Sale Only	---	63,726	10,501,449	7,548,842	2,952,607	2,331,692	22.2%	620,915	14,162	---	635,077	6.0%	700,000
Edina	Off-Sale Only	---	52,497	12,991,764	9,442,254	3,549,510	2,536,414	19.5%	1,013,096	23,253	29,217	1,007,132	7.8%	750,000
Farmington	Off-Sale Only	---	22,421	4,967,468	3,707,363	1,260,105	927,125	18.7%	332,980	9,780	---	342,760	6.9%	248,592
Fridley	Off-Sale Only	---	28,667	5,520,161	4,046,642	1,473,519	1,043,973	18.9%	429,546	2,299	---	431,845	7.8%	338,500
Lakeville	Off-Sale Only	---	61,993	14,583,514	11,005,245	3,578,269	2,518,277	17.3%	1,059,992	12,651	112,516	960,127	6.6%	536,253
Lexington	Off-Sale Only	---	2,114	3,111,671	2,375,181	736,490	570,706	18.3%	165,784	5,537	12,456	158,865	5.1%	75,000
Mound	Off-Sale Only	---	9,494	3,158,884	2,329,113	829,771	593,966	18.8%	235,805	2,495	---	238,300	7.5%	130,266
Richfield	Off-Sale Only	---	36,544	11,351,640	8,505,073	2,846,567	2,211,546	19.5%	635,021	15,410	---	650,431	5.7%	181,190
Robbinsdale	Off-Sale Only	---	14,860	3,533,819	2,585,833	947,986	800,461	22.7%	147,525	2,494	---	150,019	4.2%	150,000
Rogers	On- & Off-Sale	---	12,753	3,517,677	2,448,839	1,068,838	654,172	18.6%	414,666	(1,080)	---	413,586	11.8%	211,952
Saint Anthony	Off-Sale Only	---	9,200	5,714,000	4,354,933	1,359,067	1,209,235	21.2%	149,832	57,511	---	207,343	3.6%	249,060
Saint Francis	Off-Sale Only	---	7,541	2,236,169	1,658,949	577,220	471,773	21.1%	105,447	14,424	---	119,871	5.4%	199,114

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**Table 12**  
**Comparison of City Liquor Store Operations - 2017**  
**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 (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Savage	Off-Sale Only	---	30,713	4,887,788	3,710,540	1,177,248	1,171,384	24.0%	5,864	---	79,333	(73,469)	-1.5%	---
Spring Lake Park	Off-Sale Only	---	6,450	2,018,591	1,493,929	524,662	475,125	23.5%	49,537	29,345	1,290	77,592	3.8%	75,000
Wayzata	On- & Off-Sale	---	4,804	6,184,891	3,127,367	3,057,524	2,625,555	42.5%	431,969	30,220	123,570	338,619	5.5%	378,000
<b>Total for Region</b>			<b>485,641</b>	<b>\$122,809,158</b>	<b>\$89,277,784</b>	<b>\$33,531,374</b>	<b>\$25,794,284</b>	<b>21.0%</b>	<b>\$7,737,090</b>	<b>\$286,667</b>	<b>\$547,606</b>	<b>\$7,476,151</b>	<b>6.1%</b>	<b>\$4,449,107</b>
<b>Percent of Total MLS Operations</b>			<b>50.4%</b>	<b>35.2%</b>	<b>36.0%</b>	<b>33.2%</b>	<b>33.0%</b>		<b>34.0%</b>	<b>16.2%</b>	<b>39.1%</b>	<b>32.4%</b>		<b>26.2%</b>
<b>Off-Sale Only</b>			<b>873,629</b>	<b>\$280,773,869</b>	<b>\$207,497,439</b>	<b>\$73,276,430</b>	<b>\$52,366,528</b>	<b>18.7%</b>	<b>\$20,909,902</b>	<b>\$1,009,791</b>	<b>\$1,146,459</b>	<b>\$20,773,234</b>	<b>7.4%</b>	<b>\$14,742,800</b>
<b>On- &amp; Off -Sale</b>			<b>90,617</b>	<b>\$68,156,779</b>	<b>\$40,478,491</b>	<b>\$27,678,288</b>	<b>\$25,843,674</b>	<b>37.9%</b>	<b>\$1,834,614</b>	<b>\$756,768</b>	<b>\$255,068</b>	<b>\$2,336,314</b>	<b>3.4%</b>	<b>\$2,534,061</b>
<b>All Stores</b>			<b>964,246</b>	<b>\$348,930,648</b>	<b>\$247,975,930</b>	<b>\$100,954,718</b>	<b>\$78,210,202</b>	<b>22.4%</b>	<b>\$22,744,516</b>	<b>\$1,766,559</b>	<b>\$1,401,527</b>	<b>\$23,109,548</b>	<b>6.6%</b>	<b>\$17,276,861</b>

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**Table 13**  
**Comparison of City Liquor Store Operations - 2017**  
**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	
<b>1 - Northwest</b>															
1	Roseau	Off-Sale Only	---	2,786	1,830,882	1,346,498	484,384	243,342	13.3%	241,042	44	---	241,086	13.2%	467,302
2	Warroad	Off-Sale Only	---	1,791	1,685,841	1,285,777	400,064	263,266	15.6%	136,798	9,422	---	146,220	8.7%	85,000
3	Thief River Falls	Off-Sale Only	---	8,931	4,538,364	3,456,568	1,081,796	724,327	16.0%	357,469	7,447	---	364,916	8.0%	423,039
4	Ada	Off-Sale Only	---	1,685	591,365	360,356	231,009	194,971	33.0%	36,038	561	---	36,599	6.2%	15,000
1	Mentor	On- & Off-Sale	---	147	513,945	252,544	261,401	229,076	44.6%	32,325	11,027	---	43,352	8.4%	107,122
2	Twin Valley	On- & Off-Sale	---	816	508,815	281,857	226,958	207,398	40.8%	19,560	2,622	---	22,182	4.4%	9,187
3	Goodridge	On- & Off-Sale	---	140	328,765	168,676	160,089	163,264	49.7%	(3,175)	---	---	(3,175)	-1.0%	3,000
4	Lancaster	On- & Off-Sale	---	329	293,110	152,057	141,053	153,316	52.3%	(12,263)	42	---	(12,221)	-4.2%	44,000
<b>Total for Region</b>				<b>16,625</b>	<b>\$10,291,087</b>	<b>\$7,304,333</b>	<b>\$2,986,754</b>	<b>\$2,178,960</b>	<b>21.2%</b>	<b>\$807,794</b>	<b>\$31,165</b>	<b>\$---</b>	<b>\$838,959</b>	<b>8.2%</b>	<b>\$1,153,650</b>
<b>Percent of Total MLS Operations</b>				<b>1.7%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>3.0%</b>	<b>2.8%</b>		<b>3.6%</b>	<b>1.8%</b>	<b>---</b>	<b>3.6%</b>		<b>6.8%</b>
<b>2 - Headwaters</b>															
1	Bemidji	Off-Sale Only	---	15,549	5,952,150	4,183,461	1,768,689	1,138,357	19.1%	630,332	15,112	420	645,024	10.8%	756,758
2	Park Rapids	Off-Sale Only	---	3,976	2,989,179	2,231,452	757,727	568,344	19.0%	189,383	3,022	---	192,405	6.4%	305,131
3	Bagley	Off-Sale Only	---	1,427	1,359,145	1,031,023	328,122	278,100	20.5%	50,022	6,452	30,495	25,979	1.9%	25,000
1	Nevis	On- & Off-Sale	---	415	706,492	384,873	321,619	245,349	34.7%	76,270	3,520	---	79,790	11.3%	35,000
2	Baudette	On- & Off-Sale	---	1,076	1,591,739	1,039,362	552,377	409,121	25.7%	143,256	10,042	---	153,298	9.6%	75,000
3	Kelliher	On- & Off-Sale	---	259	574,153	316,096	258,057	219,763	38.3%	38,294	1,507	---	39,801	6.9%	20,000
4	Blackduck	On- & Off-Sale	---	784	1,087,340	680,671	406,669	339,425	31.2%	67,244	7,296	---	74,540	6.9%	60,000
5	Williams	On- & Off-Sale	[16]	181	364,504	203,732	160,772	141,776	38.9%	18,996	381	395	18,982	5.2%	(88,611)
6	Clearbrook	On- & Off-Sale	---	522	475,928	290,228	185,700	208,528	43.8%	(22,828)	16,017	---	(6,811)	-1.4%	---
7	Mahnomen	On- & Off-Sale	---	1,234	931,696	564,821	366,875	409,099	43.9%	(42,224)	7,750	---	(34,474)	-3.7%	---
<b>Total for Region</b>				<b>25,423</b>	<b>\$16,032,326</b>	<b>\$10,925,719</b>	<b>\$5,106,607</b>	<b>\$3,957,862</b>	<b>24.7%</b>	<b>\$1,148,745</b>	<b>\$71,099</b>	<b>\$31,310</b>	<b>\$1,188,534</b>	<b>7.4%</b>	<b>\$1,188,278</b>
<b>Percent of Total MLS Operations</b>				<b>2.6%</b>	<b>4.6%</b>	<b>4.4%</b>	<b>5.1%</b>	<b>5.1%</b>		<b>5.1%</b>	<b>4.0%</b>	<b>2.2%</b>	<b>5.1%</b>		<b>7.0%</b>

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**Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment**

Rank	Region and City	Type of Store	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	
<b>3 - Arrowhead</b>															
1	Two Harbors	Off-Sale Only	---	3,637	2,391,234	1,739,912	651,322	456,419	19.1%	194,903	4,391	---	199,294	8.3%	1,278
2	Grand Marais	Off-Sale Only	---	1,401	2,138,048	1,609,107	528,941	361,012	16.9%	167,929	4,154	---	172,083	8.0%	200,000
3	Cook	Off-Sale Only	---	558	1,544,752	1,152,226	392,526	299,977	19.4%	92,549	9,839	---	102,388	6.6%	---
4	Aitkin	Off-Sale Only	---	2,126	1,062,110	818,899	243,211	233,157	22.0%	10,054	22,101	---	32,155	3.0%	79,776
5	Proctor	Off-Sale Only	---	3,067	875,858	643,823	232,035	236,993	27.1%	(4,958)	123	5,345	(10,180)	-1.2%	5,286
1	Littlefork	On- & Off-Sale	---	622	348,177	184,075	164,102	98,940	28.4%	65,162	1,069	---	66,231	19.0%	---
2	Barnum	On- & Off-Sale	---	605	553,333	268,440	284,893	255,863	46.2%	29,030	27,063	---	56,093	10.1%	---
3	Orr	On- & Off-Sale	---	295	586,975	328,819	258,156	207,967	35.4%	50,189	2,302	---	52,491	8.9%	85,438
4	Cromwell	On- & Off-Sale	---	239	424,321	182,884	241,437	211,528	49.9%	29,909	307	---	30,216	7.1%	1,133
5	Moose Lake	On- & Off-Sale	---	2,775	1,260,253	810,451	449,802	378,535	30.0%	71,267	---	---	71,267	5.7%	---
6	Silver Bay	On- & Off-Sale	---	1,823	968,957	561,356	407,601	363,389	37.5%	44,212	1,752	279	45,685	4.7%	---
7	Ranier	On- & Off-Sale	---	589	373,341	156,155	217,186	216,768	58.1%	418	10,595	---	11,013	2.9%	20,000
8	Beaver Bay	On- & Off-Sale	---	180	498,582	320,840	177,742	176,476	35.4%	1,266	11,613	---	12,879	2.6%	---
9	Big Falls	On- & Off-Sale	---	212	358,322	167,117	191,205	184,217	51.4%	6,988	497	---	7,485	2.1%	9,744
10	Northome	On- & Off-Sale	---	179	351,657	206,019	145,638	146,708	41.7%	(1,070)	19	---	(1,051)	-0.3%	---
<b>Total for Region</b>				<b>18,308</b>	<b>\$13,735,920</b>	<b>\$9,150,123</b>	<b>\$4,585,797</b>	<b>\$3,827,949</b>	<b>27.9%</b>	<b>\$757,848</b>	<b>\$95,825</b>	<b>\$5,624</b>	<b>\$848,049</b>	<b>6.2%</b>	<b>\$402,655</b>
<b>Percent of Total MLS Operations</b>				<b>1.9%</b>	<b>3.9%</b>	<b>3.7%</b>	<b>4.5%</b>	<b>4.9%</b>		<b>3.3%</b>	<b>5.4%</b>	<b>0.4%</b>	<b>3.7%</b>		<b>2.4%</b>
<b>4 - West Central</b>															
1	Detroit Lakes	Off-Sale Only	---	9,409	6,530,344	4,762,706	1,767,638	851,808	13.0%	915,830	8,500	139,062	785,268	12.0%	553,091
2	Glenwood	Off-Sale Only	---	2,554	1,514,298	1,134,981	379,317	199,327	13.2%	179,990	1,579	---	181,569	12.0%	60,000
3	Pelican Rapids	Off-Sale Only	---	2,523	1,295,608	908,710	386,898	230,549	17.8%	156,349	1,659	14,996	143,012	11.0%	132,310
4	Perham	Off-Sale Only	---	3,397	3,375,434	2,486,236	889,198	504,107	14.9%	385,091	8,660	27,182	366,569	10.9%	175,250
5	Fergus Falls	Off-Sale Only	---	13,754	5,921,595	4,196,175	1,725,420	1,129,070	19.1%	596,350	15,928	6,810	605,468	10.2%	583,562
6	Morris	Off-Sale Only	---	5,513	2,080,594	1,588,080	492,514	337,035	16.2%	155,479	9,034	---	164,513	7.9%	177,263
7	Vergas	Off-Sale Only	---	359	528,623	394,104	134,519	104,472	19.8%	30,047	2,964	1,023	31,988	6.1%	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 (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
8	Battle Lake	Off-Sale Only	---	931	1,449,903	1,037,989	411,914	343,007	23.7%	68,907	2,234	---	71,141	4.9%	80,000
9	Alexandria	Off-Sale Only	---	13,673	5,652,816	4,372,398	1,280,418	1,049,547	18.6%	230,871	2,159	7,072	225,958	4.0%	225,000
10	Dalton	Off-Sale Only	---	249	305,734	211,946	93,788	83,298	27.2%	10,490	1,306	---	11,796	3.9%	---
11	Hawley	Off-Sale Only	---	2,232	1,222,966	901,415	321,551	271,788	22.2%	49,763	---	11,675	38,088	3.1%	8,000
12	Barnesville	Off-Sale Only	---	2,659	447,132	352,064	95,068	82,652	18.5%	12,416	1,380	---	13,796	3.1%	---
13	Underwood	Off-Sale Only	---	350	556,327	411,217	145,110	129,813	23.3%	15,297	1,516	---	16,813	3.0%	25,000
14	Erhard	Off-Sale Only	---	145	277,712	206,266	71,446	73,503	26.5%	(2,057)	174	144	(2,027)	-0.7%	---
15	Elizabeth	Off-Sale Only	---	169	383,914	292,930	90,984	98,466	25.6%	(7,482)	---	---	(7,482)	-1.9%	---
1	Ogema	On- & Off-Sale	[0]	179	423,607	---	423,607	373,502	88.2%	50,105	1,009	---	51,114	12.1%	1,000
2	Callaway	On- & Off-Sale	---	231	481,215	214,519	266,696	233,847	48.6%	32,849	667	---	33,516	7.0%	19,980
3	Brandon	On- & Off-Sale	---	498	489,416	263,176	226,240	201,098	41.1%	25,142	1,231	---	26,373	5.4%	---
4	Ulen	On- & Off-Sale	---	553	392,978	183,787	209,191	199,185	50.7%	10,006	420	---	10,426	2.7%	---
5	Frazee	On- & Off-Sale	---	1,401	704,355	394,868	309,487	294,096	41.8%	15,391	---	---	15,391	2.2%	---
6	Wolf Lake	On- & Off-Sale	---	60	374,728	211,542	163,186	161,651	43.1%	1,535	2,623	34	4,124	1.1%	(3,000)
7	Lake Park	On- & Off-Sale	---	803	833,315	511,997	321,318	320,933	38.5%	385	2,302	---	2,687	0.3%	---
8	Miltona	On- & Off-Sale	---	433	661,608	382,691	278,917	284,467	43.0%	(5,550)	323	---	(5,227)	-0.8%	---
9	Millerville	On- & Off-Sale	---	107	331,740	183,568	148,172	154,737	46.6%	(6,565)	42	---	(6,523)	-2.0%	5,000
10	New York Mills	On- & Off-Sale	---	1,227	556,899	335,362	221,537	238,405	42.8%	(16,868)	5,274	---	(11,594)	-2.1%	32,870
11	Osakis	On- & Off-Sale	[0]	1,755	688,291	427,910	260,381	293,724	42.7%	(33,343)	18,924	---	(14,419)	-2.1%	50,500
12	Hitterdal	On- & Off-Sale	---	199	356,178	173,479	182,699	190,503	53.5%	(7,804)	---	---	(7,804)	-2.2%	---
13	Parkers Prairie	On- & Off-Sale	---	1,011	611,693	389,090	222,603	255,320	41.7%	(32,717)	---	7,505	(40,222)	-6.6%	---
14	Audubon	On- & Off-Sale	[16]	533	6,675	---	6,675	11,708	175.4%	(5,033)	4,469	670	(1,234)	-18.5%	101,253
<b>Total for Region</b>				<b>66,907</b>	<b>\$38,455,698</b>	<b>\$26,929,206</b>	<b>\$11,526,492</b>	<b>\$8,701,618</b>	<b>22.6%</b>	<b>\$2,824,874</b>	<b>\$94,377</b>	<b>\$216,173</b>	<b>\$2,703,078</b>	<b>7.0%</b>	<b>\$2,232,079</b>
<b>Percent of Total MLS Operations</b>				<b>6.9%</b>	<b>11.0%</b>	<b>10.9%</b>	<b>11.4%</b>	<b>11.1%</b>		<b>12.4%</b>	<b>5.3%</b>	<b>15.4%</b>	<b>11.7%</b>		<b>12.9%</b>
<b>5 - North Central</b>															
1	Wadena	Off-Sale Only	---	4,161	2,001,587	1,480,402	521,185	297,050	14.8%	224,135	2,736	---	226,871	11.3%	169,231

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**Table 13**  
**Comparison of City Liquor Store Operations - 2017**  
**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	Long Prairie	Off-Sale Only	---	3,403	1,536,772	1,165,784	370,988	245,435	16.0%	125,553	2,324	---	127,877	8.3%	94,992
3	Walker	Off-Sale Only	---	941	996,639	732,446	264,193	190,062	19.1%	74,131	1,220	---	75,351	7.6%	86,292
1	Longville	On- & Off-Sale	---	160	1,626,452	988,658	637,794	445,149	27.4%	192,645	754	583	192,816	11.9%	---
2	Clarissa	On- & Off-Sale	---	658	378,529	218,162	160,367	147,882	39.1%	12,485	5,154	---	17,639	4.7%	---
3	Nisswa	On- & Off-Sale	---	2,059	3,516,208	2,326,679	1,189,529	1,066,238	30.3%	123,291	2,384	---	125,675	3.6%	235,000
4	Randall	On- & Off-Sale	---	632	571,449	366,522	204,927	197,410	34.5%	7,517	10,003	---	17,520	3.1%	---
5	Eagle Bend	On- & Off-Sale	---	527	227,896	135,386	92,510	105,954	46.5%	(13,444)	19,742	---	6,298	2.8%	2,424
6	Hackensack	On- & Off-Sale	---	320	1,285,374	928,310	357,064	322,092	25.1%	34,972	9,439	9,610	34,801	2.7%	---
7	Verndale	On- & Off-Sale	[34]	581	276,125	142,148	133,977	132,922	48.1%	1,055	100	600	555	0.2%	---
8	Remer	On- & Off-Sale	---	405	693,526	441,303	252,223	261,707	37.7%	(9,484)	5,457	---	(4,027)	-0.6%	2,500
9	Fifty Lakes	On- & Off-Sale	---	404	553,112	296,871	256,241	284,633	51.5%	(28,392)	22,091	---	(6,301)	-1.1%	10,036
10	Browerville	On- & Off-Sale	---	782	473,447	276,081	197,366	238,901	50.5%	(41,535)	11,776	---	(29,759)	-6.3%	9,000
11	Sebeka	On- & Off-Sale	---	687	558,143	368,395	189,748	229,430	41.1%	(39,682)	---	150	(39,832)	-7.1%	---
12	Menahga	On- & Off-Sale	---	1,341	844,509	527,359	317,150	387,340	45.9%	(70,190)	5,838	---	(64,352)	-7.6%	62,500
<b>Total for Region</b>				<b>17,061</b>	<b>\$15,539,768</b>	<b>\$10,394,506</b>	<b>\$5,145,262</b>	<b>\$4,552,205</b>	<b>29.3%</b>	<b>\$593,057</b>	<b>\$99,018</b>	<b>\$10,943</b>	<b>\$681,132</b>	<b>4.4%</b>	<b>\$671,975</b>
<b>Percent of Total MLS Operations</b>				<b>1.8%</b>	<b>4.5%</b>	<b>4.2%</b>	<b>5.1%</b>	<b>5.8%</b>		<b>2.6%</b>	<b>5.6%</b>	<b>0.8%</b>	<b>2.9%</b>		<b>4.0%</b>
<b>6E - Southwest Central</b>															
1	Glencoe	Off-Sale Only	---	5,519	1,743,982	1,279,724	464,258	284,239	16.3%	180,019	195	16,870	163,344	9.4%	132,000
2	Hutchinson	Off-Sale Only	---	14,188	6,148,138	4,712,988	1,435,150	902,138	14.7%	533,012	2,687	19,253	516,446	8.4%	500,000
3	Litchfield	Off-Sale Only	---	6,736	2,456,891	1,842,640	614,251	444,442	18.1%	169,809	3,000	---	172,809	7.0%	156,992
4	Darwin	Off-Sale Only	---	358	592,378	478,429	113,949	104,979	17.7%	8,970	1,797	---	10,767	1.8%	---
5	Olivia	Off-Sale Only	---	2,440	936,961	702,120	234,841	233,558	24.9%	1,283	4,308	---	5,591	0.6%	---
6	Dassel	Off-Sale Only	---	1,459	1,156,964	923,070	233,894	220,433	19.1%	13,461	17,502	28,339	2,624	0.2%	---
1	Silver Lake	On- & Off-Sale	---	805	566,095	304,357	261,738	246,980	43.6%	14,758	347	41	15,064	2.7%	10,585
2	Buffalo Lake	On- & Off-Sale	---	674	438,090	226,187	211,903	210,481	48.0%	1,422	7,916	---	9,338	2.1%	---

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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	
3	Sacred Heart	On- & Off-Sale	---	509	544,707	288,555	256,152	273,202	50.2%	(17,050)	16,989	36	(97)	-	---
4	Fairfax	On- & Off-Sale	---	1,171	543,153	278,909	264,244	282,838	52.1%	(18,594)	---	---	(18,594)	-3.4%	---
<b>Total for Region</b>				<b>33,859</b>	<b>\$15,127,359</b>	<b>\$11,036,979</b>	<b>\$4,090,380</b>	<b>\$3,203,290</b>	<b>21.2%</b>	<b>\$887,090</b>	<b>\$54,741</b>	<b>\$64,539</b>	<b>\$877,292</b>	<b>5.8%</b>	<b>\$799,577</b>
<b>Percent of Total MLS Operations</b>				<b>3.5%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>4.1%</b>	<b>4.1%</b>		<b>3.9%</b>	<b>3.1%</b>	<b>4.6%</b>	<b>3.8%</b>		<b>4.7%</b>
<b>6W - Upper Southwest</b>															
1	Granite Falls	Off-Sale Only	---	2,782	1,166,300	859,964	306,336	208,659	17.9%	97,677	16,105	8,135	105,647	9.1%	68,275
2	Montevideo	Off-Sale Only	---	5,308	2,182,907	1,620,993	561,914	473,383	21.7%	88,531	2,761	---	91,292	4.2%	100,000
3	Madison	Off-Sale Only	---	1,467	412,480	310,956	101,524	95,910	23.3%	5,614	637	---	6,251	1.5%	5,000
4	Appleton	Off-Sale Only	---	1,362	506,842	358,444	148,398	149,688	29.5%	(1,290)	---	14	(1,304)	-0.3%	---
5	Dawson	Off-Sale Only	---	1,457	447,412	317,765	129,647	134,346	30.0%	(4,699)	1,545	---	(3,154)	-0.7%	---
1	Benson	On- & Off-Sale	---	3,179	1,088,137	715,733	372,404	331,297	30.4%	41,107	31,335	---	72,442	6.7%	80,000
2	De Graff	On- & Off-Sale	---	120	370,065	181,823	188,242	227,868	61.6%	(39,626)	47,121	2,626	4,869	1.3%	---
3	Hanley Falls	On- & Off-Sale	---	277	221,163	120,232	100,931	115,642	52.3%	(14,711)	8,288	1,630	(8,053)	-3.6%	---
4	Boyd	On- & Off-Sale	---	156	541,921	292,374	249,547	321,764	59.4%	(72,217)	20,002	5,866	(58,081)	-10.7%	---
5	Clontarf	On- & Off-Sale	---	154	267,882	157,695	110,187	141,293	52.7%	(31,106)	---	---	(31,106)	-11.6%	(17,000)
6	Danvers	On- & Off-Sale	[16]	94	211,408	87,648	123,760	127,043	60.1%	(3,283)	1,254	28,790	(30,819)	-14.6%	123,690
<b>Total for Region</b>				<b>16,356</b>	<b>\$7,416,517</b>	<b>\$5,023,627</b>	<b>\$2,392,890</b>	<b>\$2,326,893</b>	<b>31.4%</b>	<b>\$65,997</b>	<b>\$129,048</b>	<b>\$47,061</b>	<b>\$147,984</b>	<b>2.0%</b>	<b>\$359,965</b>
<b>Percent of Total MLS Operations</b>				<b>1.7%</b>	<b>2.1%</b>	<b>2.0%</b>	<b>2.4%</b>	<b>3.0%</b>		<b>0.3%</b>	<b>7.3%</b>	<b>3.4%</b>	<b>0.6%</b>		<b>2.1%</b>
<b>7E - East Central</b>															
1	Princeton	Off-Sale Only	---	4,728	3,792,138	2,808,954	983,184	513,664	13.5%	469,520	17,274	---	486,794	12.8%	188,260
2	Pine City	Off-Sale Only	[35]	3,254	1,900,980	1,358,188	542,792	328,381	17.3%	214,411	3,307	---	217,718	11.5%	125,000
3	Isanti	Off-Sale Only	---	5,786	2,787,316	2,021,151	766,165	456,402	16.4%	309,763	6,679	---	316,442	11.4%	350,000
4	Mora	Off-Sale Only	---	3,507	3,181,671	2,333,918	847,753	514,233	16.2%	333,520	13,412	---	346,932	10.9%	298,170
5	Milaca	Off-Sale Only	---	2,885	2,142,027	1,542,154	599,873	385,969	18.0%	213,904	4,679	14,093	204,490	9.5%	52,230
6	Cambridge	Off-Sale Only	---	8,868	5,532,308	4,178,917	1,353,391	864,427	15.6%	488,964	8,116	---	497,080	9.0%	469,000

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								Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
7	Braham	Off-Sale Only	---	1,801	1,428,175	1,064,778	363,397	259,518	18.2%	103,879	98,892	93,414	109,357	7.7%	39,731
8	North Branch	Off-Sale Only	---	10,608	2,801,365	2,023,816	777,549	635,163	22.7%	142,386	199	12,396	130,189	4.6%	30,000
9	Rush City	Off-Sale Only	[16][32]	3,068	10,942	1,024	9,918	24,552	224.4%	(14,634)	1,407	92,979	(106,206)	-970.6%	26,000
1	Lindstrom	On- & Off-Sale	---	4,574	2,662,360	1,782,783	879,577	690,301	25.9%	189,276	34,948	---	224,224	8.4%	187,430
2	Foreston	On- & Off-Sale	[0]	523	390,827	176,258	214,569	195,228	50.0%	19,341	11,690	300	30,731	7.9%	12,005
3	Stacy	On- & Off-Sale	---	1,507	3,211,801	2,129,048	1,082,753	859,152	26.7%	223,601	40,090	38,318	225,373	7.0%	100,000
4	Hinckley	On- & Off-Sale	---	1,873	2,689,438	1,885,298	804,140	642,923	23.9%	161,217	1,095	12,512	149,800	5.6%	125,208
5	Isle	On- & Off-Sale	---	774	825,176	504,879	320,297	358,254	43.4%	(37,957)	17,314	---	(20,643)	-2.5%	(283)
6	Ogilvie	On- & Off-Sale	---	356	456,176	265,099	191,077	258,174	56.6%	(67,097)	312	---	(66,785)	-14.6%	---
7	Finlayson	On- & Off-Sale	---	304	689,203	389,250	299,953	455,604	66.1%	(155,651)	5,141	2,979	(153,489)	-22.3%	(128,604)
<b>Total for Region</b>				<b>54,416</b>	<b>\$34,501,903</b>	<b>\$24,465,515</b>	<b>\$10,036,388</b>	<b>\$7,441,945</b>	<b>21.6%</b>	<b>\$2,594,443</b>	<b>\$264,555</b>	<b>\$266,991</b>	<b>\$2,592,007</b>	<b>7.5%</b>	<b>\$1,874,147</b>
<b>Percent of Total MLS Operations</b>				<b>5.6%</b>	<b>9.9%</b>	<b>9.9%</b>	<b>9.9%</b>	<b>9.5%</b>		<b>11.4%</b>	<b>15.0%</b>	<b>19.1%</b>	<b>11.2%</b>		<b>11.0%</b>
<b>7W - Central</b>															
1	Elk River	Off-Sale Only	---	24,567	6,951,988	4,925,531	2,026,457	1,105,442	15.9%	921,015	44,010	---	965,025	13.9%	710,866
2	Big Lake	Off-Sale Only	---	11,174	4,161,219	2,995,521	1,165,698	632,892	15.2%	532,806	9,241	12,289	529,758	12.7%	350,000
3	Buffalo	Off-Sale Only	---	16,247	5,192,375	3,752,676	1,439,699	928,709	17.9%	510,990	113,632	12,955	611,667	11.8%	425,000
4	Monticello	Off-Sale Only	---	13,553	5,755,166	4,230,016	1,525,150	880,415	15.3%	644,735	19,800	---	664,535	11.5%	180,000
5	Delano	Off-Sale Only	---	6,058	2,643,406	1,902,895	740,511	557,291	21.1%	183,220	2,991	---	186,211	7.0%	100,000
6	Sauk Rapids	Off-Sale Only	---	13,884	2,849,761	2,199,104	650,657	463,092	16.3%	187,565	6,546	---	194,111	6.8%	110,000
7	Maple Lake	Off-Sale Only	---	2,142	1,613,100	1,203,167	409,933	311,004	19.3%	98,929	7,443	1,928	104,444	6.5%	---
8	Paynesville	Off-Sale Only	---	2,497	1,449,679	1,135,774	313,905	298,743	20.6%	15,162	3,129	4	18,287	1.3%	35,000
1	Gilman	On- & Off-Sale	---	234	365,802	169,330	196,472	205,500	56.2%	(9,028)	20,712	39	11,645	3.2%	385,000
2	Howard Lake	On- & Off-Sale	---	2,064	824,453	665,439	159,014	167,773	20.3%	(8,759)	---	---	(8,759)	-1.1%	---
3	Holdingford	On- & Off-Sale	---	721	339,178	187,813	151,365	171,452	50.5%	(20,087)	16,129	---	(3,958)	-1.2%	13,865
4	Waverly	On- & Off-Sale	---	1,453	813,260	533,333	279,927	306,850	37.7%	(26,923)	3,243	672	(24,352)	-3.0%	---

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								Expenses (\$)	Expenses as a Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
<b>Total for Region</b>				94,594	\$32,959,387	\$23,900,599	\$9,058,788	\$6,029,163	18.3%	\$3,029,625	\$246,876	\$27,887	\$3,248,614	9.9%	\$2,309,731
<b>Percent of Total MLS Operations</b>				9.8%	9.4%	9.6%	9.0%	7.7%		13.3%	14.0%	2.0%	14.1%		13.6%
<b>8 - Southwest</b>															
1	Worthington	Off-Sale Only	---	13,430	3,774,433	2,832,916	941,517	446,573	11.8%	494,944	17,577	30,000	482,521	12.8%	225,000
2	Jackson	Off-Sale Only	---	3,403	1,142,071	818,675	323,396	219,607	19.2%	103,789	5,668	---	109,457	9.6%	41,000
3	Marshall	Off-Sale Only	---	13,860	4,753,077	3,600,673	1,152,404	671,924	14.1%	480,480	10,928	77,602	413,806	8.7%	225,000
4	Pipestone	Off-Sale Only	---	4,164	1,512,589	1,117,667	394,922	280,749	18.6%	114,173	3,977	---	118,150	7.8%	125,407
5	Windom	Off-Sale Only	---	4,553	1,904,997	1,392,406	512,591	403,813	21.2%	108,778	5,622	---	114,400	6.0%	72,532
6	Lakefield	Off-Sale Only	---	1,706	504,251	362,357	141,894	113,940	22.6%	27,954	4,229	2,092	30,091	6.0%	6,000
7	Luverne	Off-Sale Only	---	4,706	1,330,661	995,582	335,079	264,807	19.9%	70,272	2,466	---	72,738	5.5%	45,000
8	Redwood Falls	Off-Sale Only	---	5,203	2,207,848	1,645,630	562,218	510,829	23.1%	51,389	32,081	10,298	73,172	3.3%	120,000
9	Tracy	Off-Sale Only	---	2,135	619,583	438,217	181,366	202,945	32.8%	(21,579)	260	---	(21,319)	-3.4%	---
1	Avoca	On- & Off-Sale	---	140	239,339	97,424	141,915	115,485	48.3%	26,430	14,665	1,598	39,497	16.5%	19,200
2	Heron Lake	On- & Off-Sale	---	676	347,239	181,505	165,734	134,309	38.7%	31,425	1,299	1,017	31,707	9.1%	---
3	Ivanhoe	On- & Off-Sale	---	548	622,363	384,735	237,628	202,908	32.6%	34,720	34	5,675	29,079	4.7%	---
4	Russell	On- & Off-Sale	---	327	274,187	121,977	152,210	143,914	52.5%	8,296	1,024	---	9,320	3.4%	50,000
5	Vesta	On- & Off-Sale	[32]	301	---	---	---	9,477	947700.0%	(9,477)	5,559	712	(4,630)	---	42,485
6	Hadley	On- & Off-Sale	---	58	238,725	104,643	134,082	147,096	61.6%	(13,014)	11,762	100	(1,352)	-0.6%	---
7	Walnut Grove	On- & Off-Sale	---	829	462,422	215,766	246,656	249,710	54.0%	(3,054)	1,021	3,273	(5,306)	-1.1%	---
8	Okabena	On- & Off-Sale	---	203	265,330	137,040	128,290	134,339	50.6%	(6,049)	---	---	(6,049)	-2.3%	---
9	Balaton	On- & Off-Sale	---	631	329,948	197,510	132,438	154,076	46.7%	(21,638)	4,131	---	(17,507)	-5.3%	1
<b>Total for Region</b>				56,873	\$20,529,063	\$14,644,723	\$5,884,340	\$4,406,501	21.5%	\$1,477,839	\$122,303	\$132,367	\$1,467,775	7.1%	\$971,625
<b>Percent of Total MLS Operations</b>				5.9%	5.9%	5.9%	5.8%	5.6%		6.5%	6.9%	9.4%	6.4%		5.7%
<b>9 - South Central</b>															
1	Fairmont	Off-Sale Only	---	10,332	3,685,514	2,604,263	1,081,251	565,785	15.4%	515,466	17,586	---	533,052	14.5%	310,000

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**Table 13**  
**Comparison of City Liquor Store Operations - 2017**  
**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	Saint James	Off-Sale Only	---	4,513	945,153	624,624	320,529	212,800	22.5%	107,729	6,709	---	114,438	12.1%	58,200
3	Madelia	Off-Sale Only	---	2,274	525,207	394,991	130,216	108,224	20.6%	21,992	982	---	22,974	4.4%	35,000
4	Blue Earth	Off-Sale Only	---	3,207	1,599,275	1,190,878	408,397	367,604	23.0%	40,793	8,082	---	48,875	3.1%	231,500
5	Wells	Off-Sale Only	---	2,248	722,973	547,991	174,982	183,945	25.4%	(8,963)	2,501	---	(6,462)	-0.9%	(5,000)
6	Kiester	Off-Sale Only	[34]	474	173,051	125,644	47,407	61,859	35.7%	(14,452)	36,329	29,356	(7,479)	-4.3%	---
7	Sleepy Eye	Off-Sale Only	---	3,478	304,909	240,928	63,981	86,959	28.5%	(22,978)	3,936	---	(19,042)	-6.2%	---
8	Butterfield	Off-Sale Only	---	572	213,757	149,399	64,358	79,354	37.1%	(14,996)	17,743	16,182	(13,435)	-6.3%	---
9	Elmore	Off-Sale Only	---	591	136,911	104,192	32,719	44,260	32.3%	(11,541)	233	---	(11,308)	-8.3%	---
1	Le Center	On- & Off-Sale	---	2,509	930,587	568,690	361,897	257,549	27.7%	104,348	395	4,591	100,152	10.8%	30,000
2	Mapleton	On- & Off-Sale	---	1,737	579,891	334,056	245,835	226,841	39.1%	18,994	36,435	---	55,429	9.6%	---
3	Lewisville	On- & Off-Sale	---	238	184,217	90,375	93,842	109,521	59.5%	(15,679)	25,375	---	9,696	5.3%	---
4	Cleveland	On- & Off-Sale	---	725	214,820	114,734	100,086	130,936	61.0%	(30,850)	22,005	---	(8,845)	-4.1%	---
5	Sherburn	On- & Off-Sale	---	1,058	814,689	481,098	333,591	367,633	45.1%	(34,042)	242	---	(33,800)	-4.1%	---
6	Hanska	On- & Off-Sale	---	372	257,719	148,548	109,171	138,204	53.6%	(29,033)	11,213	5	(17,825)	-6.9%	---
<b>Total for Region</b>				<b>34,328</b>	<b>\$11,288,673</b>	<b>\$7,720,411</b>	<b>\$3,568,262</b>	<b>\$2,941,474</b>	<b>26.1%</b>	<b>\$626,788</b>	<b>\$189,766</b>	<b>\$50,134</b>	<b>\$766,420</b>	<b>6.8%</b>	<b>\$659,700</b>
<b>Percent of Total MLS Operations</b>				<b>3.6%</b>	<b>3.2%</b>	<b>3.1%</b>	<b>3.5%</b>	<b>3.8%</b>		<b>2.8%</b>	<b>10.7%</b>	<b>3.6%</b>	<b>3.3%</b>		<b>3.9%</b>
<b>10 - Southeast</b>															
1	Kasson	Off-Sale Only	---	6,414	1,486,424	1,144,069	342,355	273,744	18.4%	68,611	5,919	---	74,530	5.0%	64,000
2	Northfield	Off-Sale Only	---	20,398	3,061,127	2,279,044	782,083	662,514	21.6%	119,569	10,717	---	130,286	4.3%	125,000
3	Lonsdale	Off-Sale Only	---	4,004	1,456,159	1,140,467	315,692	289,985	19.9%	25,707	903	---	26,610	1.8%	---
4	Caledonia	Off-Sale Only	---	2,821	625,512	465,620	159,892	168,825	27.0%	(8,933)	481	---	(8,452)	-1.4%	14,921
1	Spring Grove	On- & Off-Sale	---	1,300	423,552	265,053	158,499	138,492	32.7%	20,007	5,466	---	25,473	6.0%	31,000
2	Plainview	On- & Off-Sale	---	3,355	742,623	450,391	292,232	266,826	35.9%	25,406	11,547	---	36,953	5.0%	---
3	Medford	On- & Off-Sale	---	1,284	356,363	182,932	173,431	165,116	46.3%	8,315	6,073	---	14,388	4.0%	---
4	Mazeppa	On- & Off-Sale	---	860	513,909	314,541	199,368	196,397	38.2%	2,971	13,324	---	16,295	3.2%	---

Footnotes:

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**Table 13**  
**Comparison of City Liquor Store Operations - 2017**  
**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	
5	Kenyon	On- & Off-Sale	---	1,827	741,499	482,627	258,872	252,759	34.1%	6,113	16,311	892	21,532	2.9%	20,000
6	West Concord	On- & Off-Sale	---	780	311,158	182,969	128,189	137,044	44.0%	(8,855)	6,654	---	(2,201)	-0.7%	---
7	Ellendale	On- & Off-Sale	---	677	360,071	188,872	171,199	197,912	55.0%	(26,713)	9	---	(26,704)	-7.4%	(61,317)
8	Conger	On- & Off-Sale	[16][21]	135	165,392	105,820	59,572	98,444	59.5%	(38,872)	3,715	---	(35,157)	-21.3%	10,768
<b>Total for Region</b>				<b>43,855</b>	<b>\$10,243,789</b>	<b>\$7,202,405</b>	<b>\$3,041,384</b>	<b>\$2,848,058</b>	<b>27.8%</b>	<b>\$193,326</b>	<b>\$81,119</b>	<b>\$892</b>	<b>\$273,553</b>	<b>2.7%</b>	<b>\$204,372</b>
<b>Percent of Total MLS Operations</b>				<b>4.5%</b>	<b>2.9%</b>	<b>2.9%</b>	<b>3.0%</b>	<b>3.6%</b>		<b>0.8%</b>	<b>4.6%</b>	<b>0.1%</b>	<b>1.2%</b>		<b>1.2%</b>
<b>11 - 7-County Twin Cities</b>															
1	Apple Valley	Off-Sale Only	---	52,361	9,183,272	6,473,275	2,709,997	1,750,717	19.1%	959,280	23,087	26,896	955,471	10.4%	630,000
2	Fridley	Off-Sale Only	---	28,667	5,520,161	4,046,642	1,473,519	1,043,973	18.9%	429,546	2,299	---	431,845	7.8%	338,500
3	Edina	Off-Sale Only	---	52,497	12,991,764	9,442,254	3,549,510	2,536,414	19.5%	1,013,096	23,253	29,217	1,007,132	7.8%	750,000
4	Mound	Off-Sale Only	---	9,494	3,158,884	2,329,113	829,771	593,966	18.8%	235,805	2,495	---	238,300	7.5%	130,266
5	Farmington	Off-Sale Only	---	22,421	4,967,468	3,707,363	1,260,105	927,125	18.7%	332,980	9,780	---	342,760	6.9%	248,592
6	Lakeville	Off-Sale Only	---	61,993	14,583,514	11,005,245	3,578,269	2,518,277	17.3%	1,059,992	12,651	112,516	960,127	6.6%	536,253
7	Eden Prairie	Off-Sale Only	---	63,726	10,501,449	7,548,842	2,952,607	2,331,692	22.2%	620,915	14,162	---	635,077	6.0%	700,000
8	Richfield	Off-Sale Only	---	36,544	11,351,640	8,505,073	2,846,567	2,211,546	19.5%	635,021	15,410	---	650,431	5.7%	181,190
9	Saint Francis	Off-Sale Only	---	7,541	2,236,169	1,658,949	577,220	471,773	21.1%	105,447	14,424	---	119,871	5.4%	199,114
10	Lexington	Off-Sale Only	---	2,114	3,111,671	2,375,181	736,490	570,706	18.3%	165,784	5,537	12,456	158,865	5.1%	75,000
11	Brooklyn Center	Off-Sale Only	---	31,145	6,495,300	4,769,844	1,725,456	1,434,340	22.1%	291,116	24,138	---	315,254	4.9%	112,898
12	Columbia Heights	Off-Sale Only	---	20,153	8,422,452	6,289,295	2,133,157	1,614,158	19.2%	518,999	9,542	162,328	366,213	4.3%	(551,718)
13	Robbinsdale	Off-Sale Only	---	14,860	3,533,819	2,585,833	947,986	800,461	22.7%	147,525	2,494	---	150,019	4.2%	150,000
14	Anoka	Off-Sale Only	---	18,205	4,428,648	3,405,267	1,023,381	853,665	19.3%	169,716	11,399	---	181,115	4.1%	35,000
15	Spring Lake Park	Off-Sale Only	---	6,450	2,018,591	1,493,929	524,662	475,125	23.5%	49,537	29,345	1,290	77,592	3.8%	75,000
16	Saint Anthony	Off-Sale Only	---	9,200	5,714,000	4,354,933	1,359,067	1,209,235	21.2%	149,832	57,511	---	207,343	3.6%	249,060
17	Savage	Off-Sale Only	---	30,713	4,887,788	3,710,540	1,177,248	1,171,384	24.0%	5,864	---	79,333	(73,469)	-1.5%	---
1	Rogers	On- & Off-Sale	---	12,753	3,517,677	2,448,839	1,068,838	654,172	18.6%	414,666	(1,080)	---	413,586	11.8%	211,952
2	Wayzata	On- & Off-Sale	---	4,804	6,184,891	3,127,367	3,057,524	2,625,555	42.5%	431,969	30,220	123,570	338,619	5.5%	378,000

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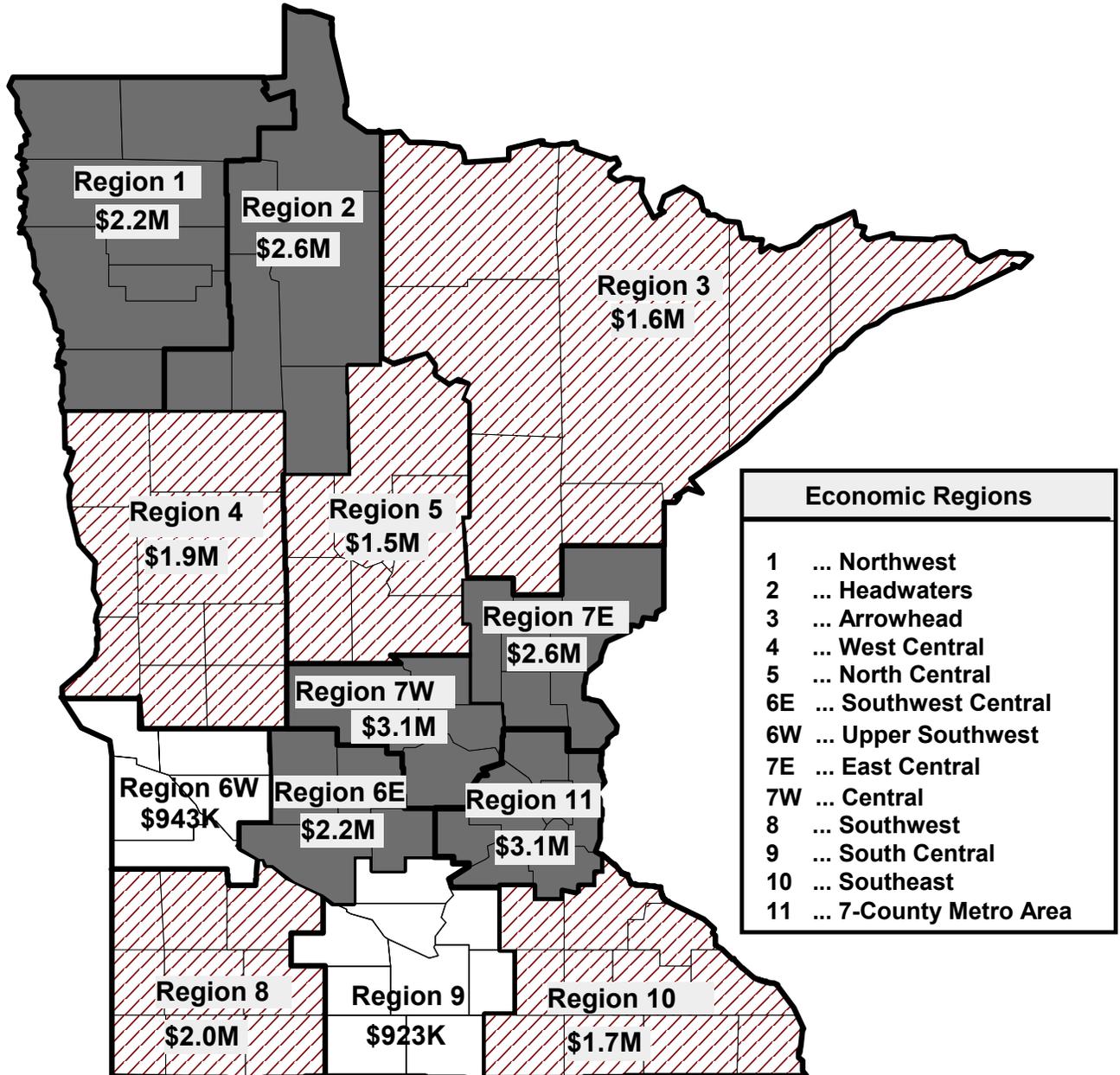
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								Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)		Percent of Sales	
	<b>Total for Region</b>				485,641	\$122,809,158	\$89,277,784	\$33,531,374	\$25,794,284	21.0%	\$7,737,090	\$286,667	\$547,606	\$7,476,151	6.1%	\$4,449,107
	<b>Percent of Total MLS Operations</b>				50.3%	35.2%	36.0%	33.2%	33.0%		34.0%	16.2%	39.1%	32.4%		26.2%
	<b>Off-Sale Only</b>				873,629	\$280,773,869	\$207,497,439	\$73,276,430	\$52,366,528	18.7%	\$20,909,902	\$1,009,791	\$1,146,459	\$20,773,234	7.4%	\$14,742,800
	<b>On- &amp; Off -Sale</b>				90,617	\$68,156,779	\$40,478,491	\$27,678,288	\$25,843,674	37.9%	\$1,834,614	\$756,768	\$255,068	\$2,336,314	3.4%	\$2,534,061
	<b>All Stores</b>				964,246	\$348,930,648	\$247,975,930	\$100,954,718	\$78,210,202	22.4%	\$22,744,516	\$1,766,559	\$1,401,527	\$23,109,548	6.6%	\$17,276,861

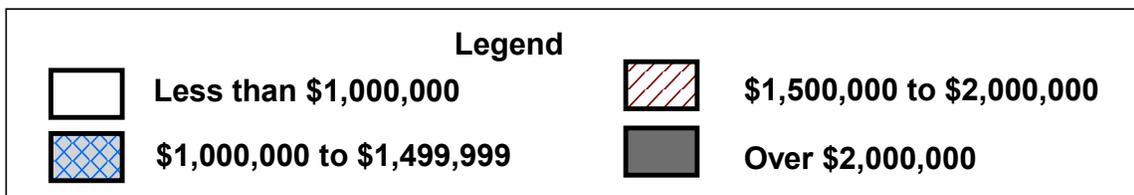
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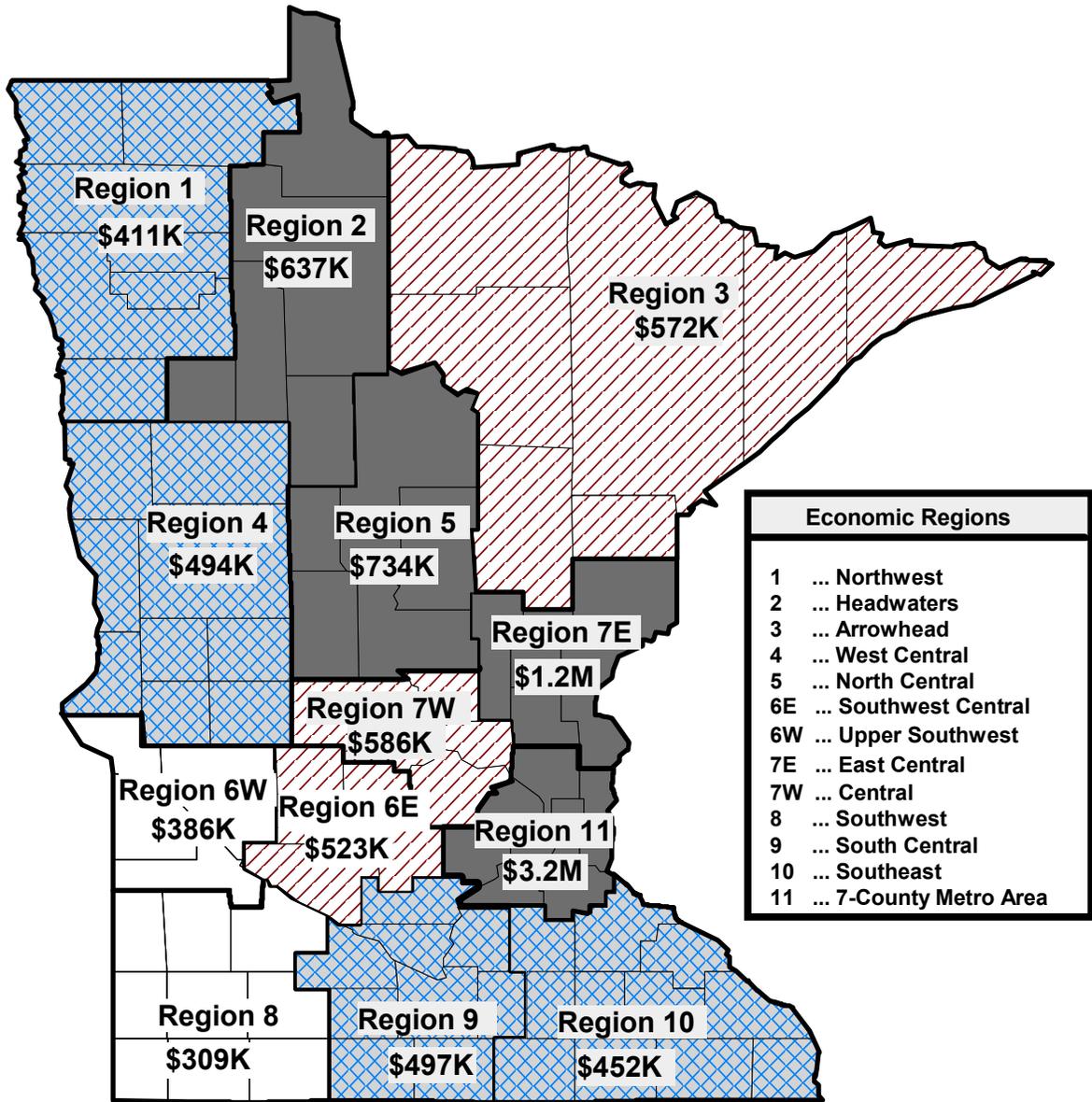
**Figure 8**  
**2017 Average Sales Per Off-Sale Municipal Liquor**  
**Establishment by Economic Development Region**



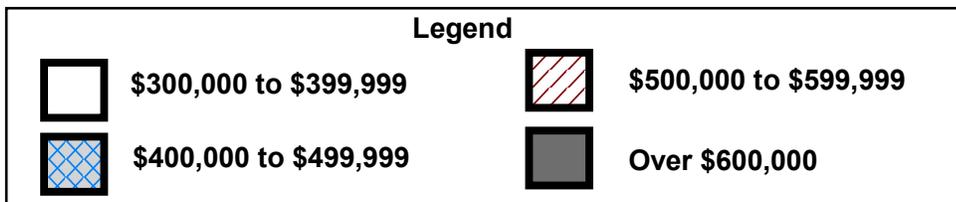
*\*All numbers are rounded.*



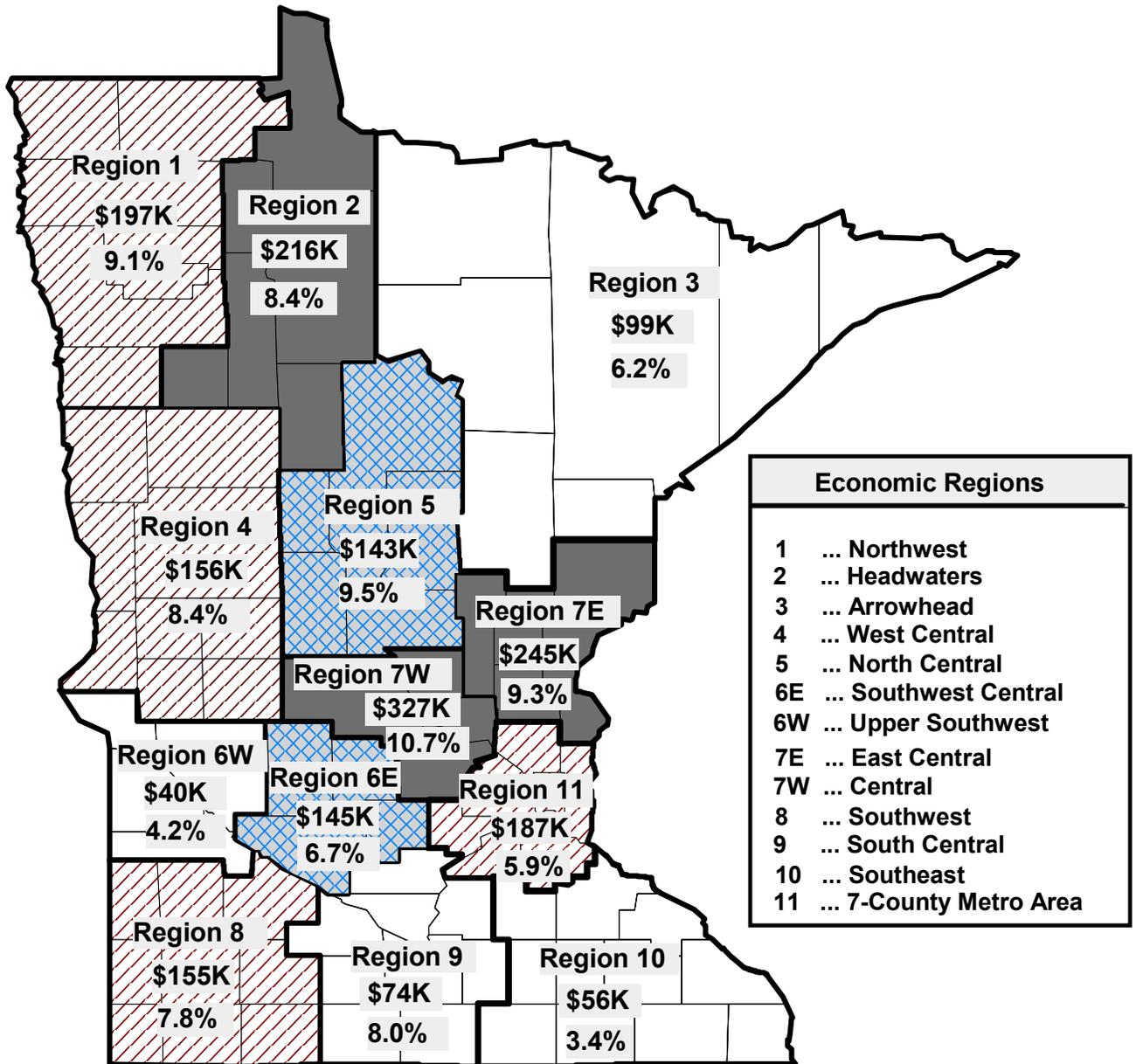
**Figure 9**  
**2017 Average Sales Per On-Sale Municipal Liquor**  
**Establishment by Economic Development Region**



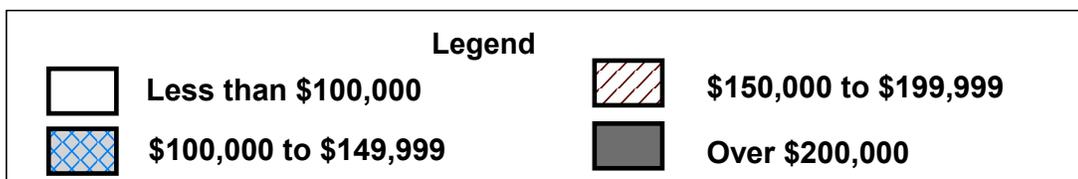
*\*All numbers are rounded.*



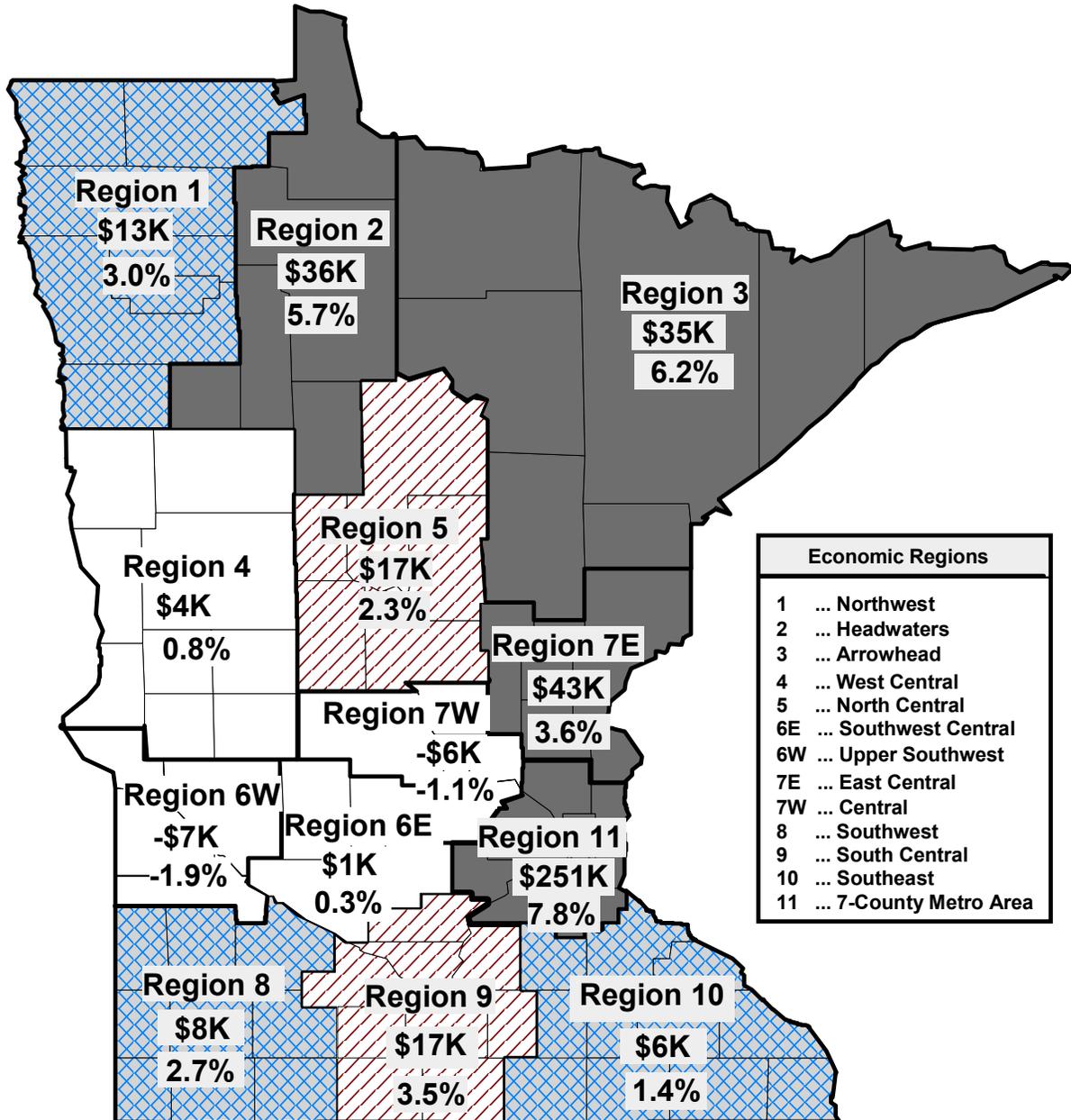
**Figure 10**  
**2017 Average Net Profit and Net Profit as a Percent of Sales**  
**Per Off-Sale Municipal Liquor Establishment**  
**by Economic Development Region**



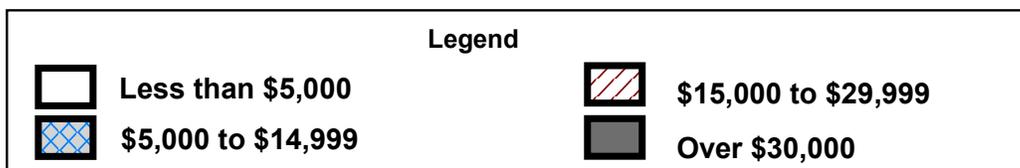
*\*All numbers are rounded.*



**Figure 11**  
**2017 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.



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