

STATE OF MINNESOTA

Office of the State Auditor



Julie Blaha
State Auditor

Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2018

Description of the Office of the State Auditor

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

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

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

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Analysis of Municipal Liquor Store Operations

For the Year Ended December 31, 2018



December 5, 2019

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Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.¹ In 2018, 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.^{2,3} While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

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

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

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

³All cities with municipal liquor stores reported in 2018. Three cities that operated liquor stores in 2017 fully discontinued operations and are no longer included in this report. The three cities are Audubon, Danvers, and Williams.

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Executive Summary

- The combined net profit of all municipal liquor operations totaled \$29.0 million in 2018. This represents an increase of \$5.9 million, or 25.6 percent, over the amount generated in 2017. Among on-sale operations, net profits totaled \$3.5 million in 2018, which was an increase of \$1.2 million, or 50.4 percent, over 2017. Total net profits for off-sale operations totaled \$25.5 million in 2018, which represents an increase of \$4.7 million, or 22.8 percent, over 2017⁴ (pg. 7).
- Over the past five years, net profits increased 6.4 percent. Among off-sale operations, there was a 6.7 percent increase in net profits, while on-sale establishments showed an increase of 4.8 percent (pg. 7).
- Thirty-eight Minnesota cities reported net losses for 2018 (16 fewer than 2017). Thirty-seven of the 38 cities with losses were located in Greater Minnesota (pg. 8).
- During 2018, Minnesota's municipal liquor operations reported a 23rd consecutive year of record sales, totaling \$360.2 million. Total sales generated in 2018 increased by \$11.3 million, or 3.2 percent, over 2017. Among individual liquor operations that were in business for all of 2018, total sales ranged from \$128,483 in Elmore to \$15.3 million in Lakeville⁵ (pg. 9).
- During 2018, Minnesota's municipal liquor operations reported operating expenses totaling \$78.7 million. This represents an increase of \$463,777, or 0.6 percent, over the amount reported in 2017 (pg. 9).
- 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 35.0 percent of the total sales and 37.9 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.2 million in 2018, compared to average sales of \$1.3 million for all Greater Minnesota operations⁶ (pg. 10).
- During 2018, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$21.7 million. This represents an increase (25.6 percent) from the total net transfers made in 2017. Net transfers totaled \$7.4 million among Metro Area establishments, compared to \$14.3 million for Greater Minnesota establishments (pg. 13).

⁴The strong growth in net income is, in part, due to the closing of liquor stores and the sale of their land and buildings and, in the case of the City of Lakeville, a new financial arrangement where the building and land was sold to the HRA and leased back to the liquor store.

⁵The liquor operations in the Cities of Conger, Erhard, Flensburg, Parkers Prairie, Rush City, Sleepy Eye, 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 2018.

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

Recommendations

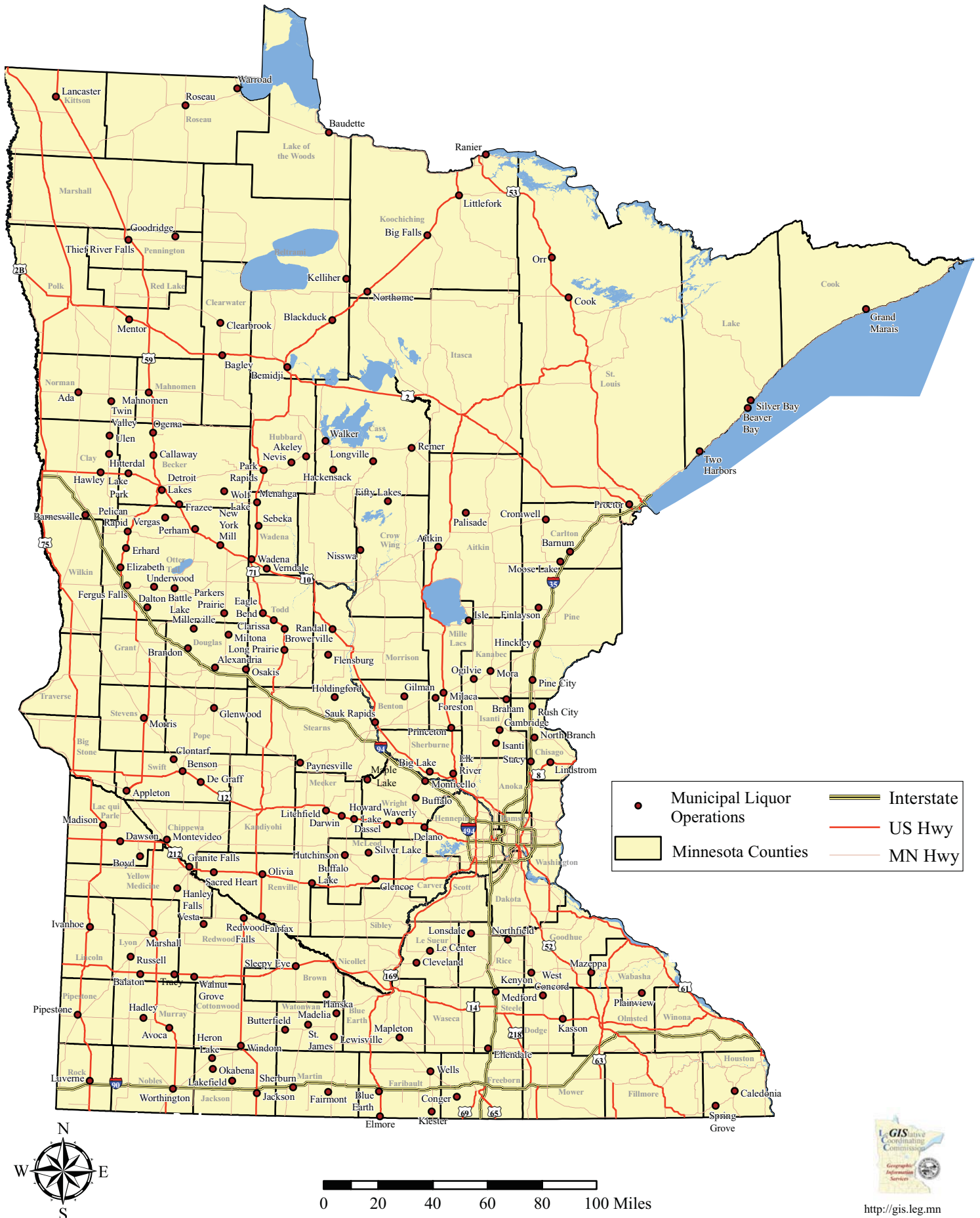
One purpose of this report is to provide data to city officials that will enable them to evaluate the efficiency of their liquor operations through comparisons to similarly-situated liquor operations. The tables included in this report may be downloaded as a spreadsheet so those who manage municipal liquor operations can compare their operation to similar operations. Municipal officials can compare location, population, and financial indicators, such as total sales, to make 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.⁷
- **Gross Profits as a Percent of Total Sales.** This measure may help a city determine if its intended markup is below other nearby municipal liquor stores, therefore resulting in a lower gross profit. Conversely, if the markup is higher than nearby cities, it may hurt sales. It is important to use the proper comparison. Gross profits as a percent of total sales are higher for on-sale operations than off-sale operations. On-sale operations require a greater gross profit margin to cover the higher operating costs associated with these types of operations.
- **Operating Expenses.** If operating expenses are relatively high compared to similarly-sized stores, city officials should look at stores with low operating expenses for ideas on how they might operate more efficiently.
- **Operating Expenses as a Percent of Sales.** A comparison of operating expenses as a percent of sales can help determine the efficiency of the operation. In operations with similar levels of sales, this percentage should be comparable. If the percentage is much higher, city officials should examine why their costs are higher.

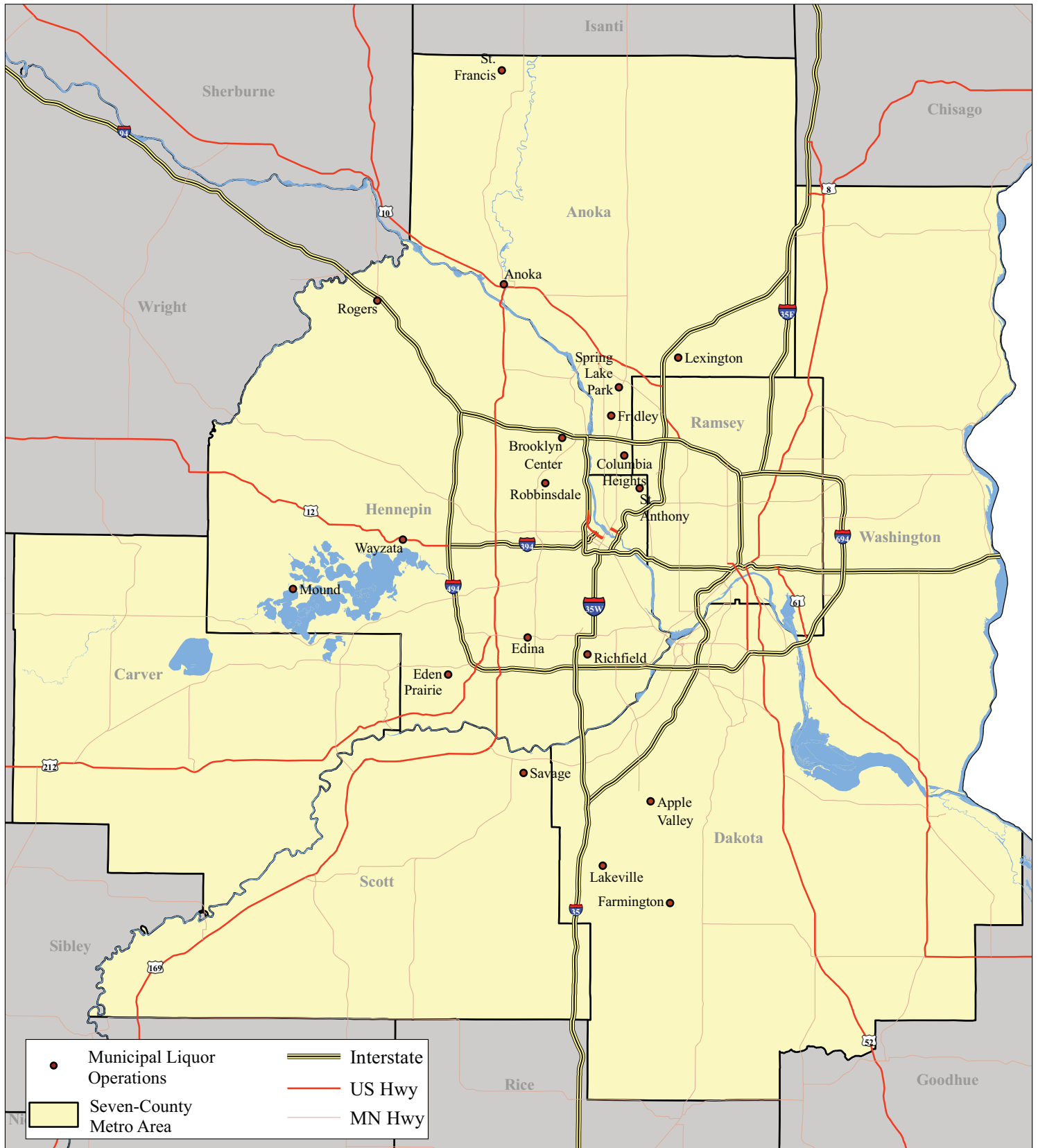
⁷It is important to conduct a physical inventory on a regular basis and compare it to perpetual inventory amounts and investigate discrepancies. For additional information on detecting and preventing fraud, see the Office of the State Auditor's Statement of Position, "[Internal Controls for Municipal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

2018 Municipal Liquor Operations in Greater Minnesota



<http://gis.leg.mn>

2018 Municipal Liquor Operations in the Seven-County Metro Area



0 5 10 15 20 Miles



<http://gis.leg.mn>

Analysis of Minnesota Municipal Liquor Store Operations

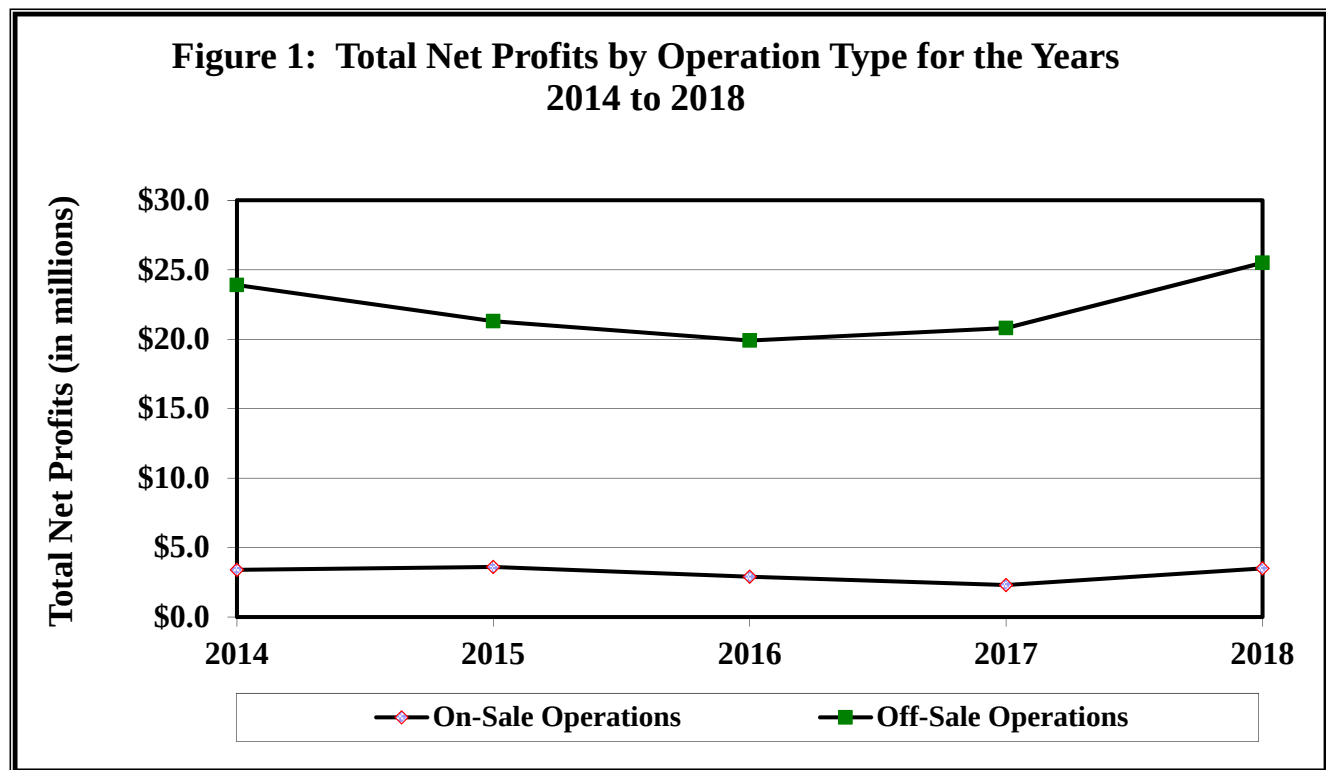
Net Profits of Municipal Liquor Store Operations

Overall

The combined net profit of all municipal liquor operations totaled \$29.0 million in 2018. This represents an increase of \$5.9 million, or 25.6 percent, over the amount generated in 2017. Among on-sale operations, net profits totaled \$3.5 million in 2018, which was an increase of \$1.2 million, or 50.4 percent, over 2017. Total net profits for off-sale operations totaled \$25.5 million in 2018, which represents an increase of \$4.7 million, or 22.8 percent, over 2017.⁸

Over the past five years, net profits increased 6.4 percent. Among off-sale operations, there was a 6.7 percent increase in net profits, while on-sale establishments showed an increase of 4.8 percent.

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



Variances Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2018, ranged from a loss of \$61,407 in Frazee to a profit of \$2.7 million in Lakeville. Overall, of the municipal liquor operations that reported in both 2017 and 2018, 134 cities showed year-to-year increases in their net profits, while 53 showed decreases.⁹ Of the 53 cities with declines in net profits between 2017 and 2018, 49 were in Greater Minnesota, and 4 were in the Metro Area.

⁸The strong growth in net income is, in part, due to the closing of liquor stores and the sale of their land and buildings and, in the case of the City of Lakeville, a new financial arrangement where the building and land was sold to the HRA and leased back to the liquor store.

⁹Three cities, Akeley, Flensburg, and Palisade, were excluded from this analysis because they reported in 2018 but not in 2017.

Operations Losing Money

In addition to municipal liquor operations that posted a decline in net profits between 2017 and 2018, 38 Minnesota cities reported net losses for 2018 (16 fewer than 2017). Thirty-seven of the 38 cities with losses were located in Greater Minnesota. Additionally, losses were much more common among on-sale liquor operations. Of the 38 cities whose liquor operations had net losses in 2018, 28 were on-sale operations. Table 1 below lists the cities whose liquor operations posted net losses in 2018.

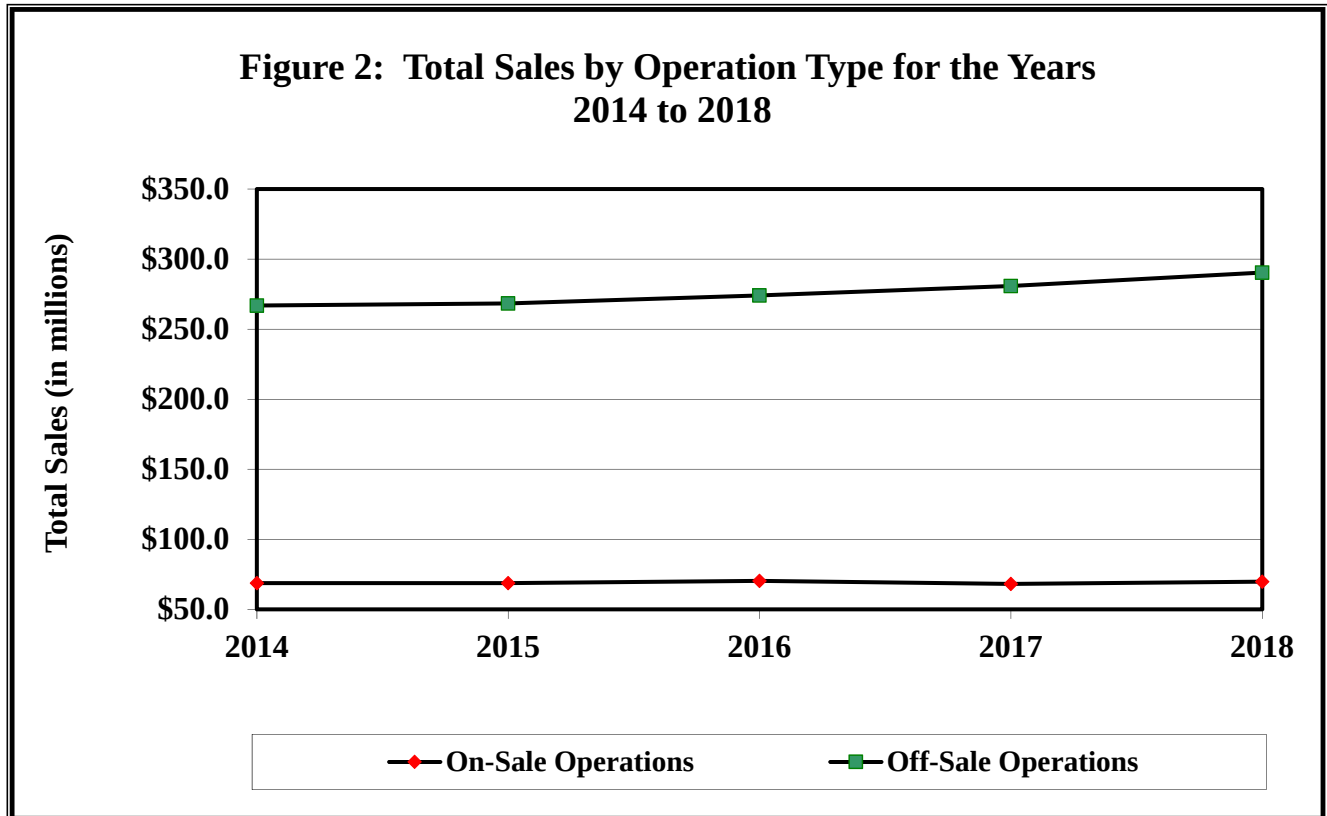
Table 1			
Municipal Liquor Store Operations with Net Losses in 2018			
Name of City	Net Loss	Name of City	Net Loss
Parkers Prairie*	\$ (254,038)	Mahnomen	\$ (16,601)
Sleepy Eye*	(83,104)	Walnut Grove	(15,977)
Frazee	(61,407)	Remer	(13,490)
Ada	(42,351)	Wolf Lake	(13,475)
West Concord	(36,322)	Butterfield	(13,357)
Sebekka	(31,713)	Caledonia	(11,732)
Ellendale	(30,955)	Kiester	(10,458)
Robbinsdale	(30,677)	Russell	(10,149)
North Branch	(28,517)	Hanley Falls	(8,288)
Palisade	(25,099)	Sacred Heart	(7,735)
Akeley	(24,015)	Howard Lake	(7,635)
Boyd	(23,633)	Waverly	(6,640)
Fairfax	(23,109)	Ivanhoe	(5,417)
Buffalo Lake	(21,318)	Vesta*	(5,337)
Millerville	(20,908)	Verndale	(4,959)
Ogilvie	(20,312)	Mazeppa	(3,208)
Elmore	(19,862)	Dawson	(2,666)
Okabena	(18,484)	Rush City*	(2,405)
Gilman	(16,750)	Flensburg*	(1,712)

*Discontinued liquor operations prior to or during the year.

Total Sales at Municipal Liquor Operations

During 2018, Minnesota's municipal liquor operations reported a 23rd consecutive year of record sales, totaling \$360.2 million. Total sales generated in 2018 increased by \$11.3 million, or 3.2 percent, over 2017. Among individual liquor operations that were in business for all of 2018, total sales ranged from \$128,483 in Elmore to \$15.3 million in Lakeville.¹⁰

Figure 2 below shows total sales by operation type for the years 2014 to 2018.



Operating Expenses of Municipal Liquor Operations

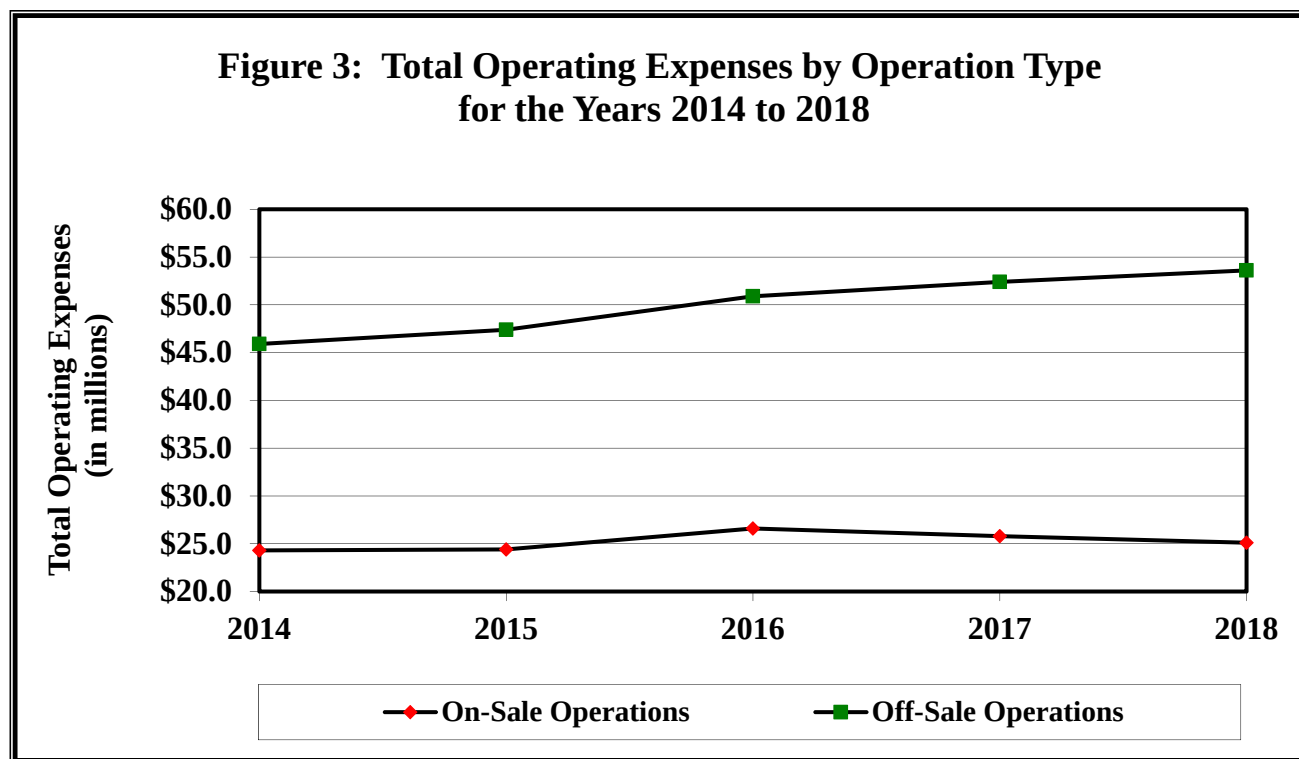
During 2018, Minnesota's municipal liquor operations reported operating expenses totaling \$78.7 million. This represents an increase of \$463,777, or 0.6 percent, over the amount reported in 2017. Off-sale liquor operations had operating expenses totaling \$53.6 million in 2018. This represents an increase of \$1.2 million, or 2.4 percent, over 2017. Operating expenses for on-sale liquor operations totaled \$25.1 million in 2018. This represents a decrease of \$781,942, or 3.0 percent, from 2017.

Among individual liquor operations that were in business for all of 2018, expenses ranged from a high of \$2.8 million in Lakeville to a low of \$50,367 in Elmore.¹¹ In general, the level of sales has an effect on the level of expenses (the greater the level of sales, the higher the operating expenses). However, even among operations with similar levels of sales, there is a wide range of operating expenses.

¹⁰The liquor operations in the Cities of Conger, Erhard, Flensburg, Parkers Prairie, Rush City, Sleepy Eye, 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 2018.

¹¹The liquor operations in the Cities of Conger, Erhard, Flensburg, Parkers Prairie, Rush City, Sleepy Eye, 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 2018.

Figure 3 below shows operating expenses from 2014 to 2018 by operation type.



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

Sales

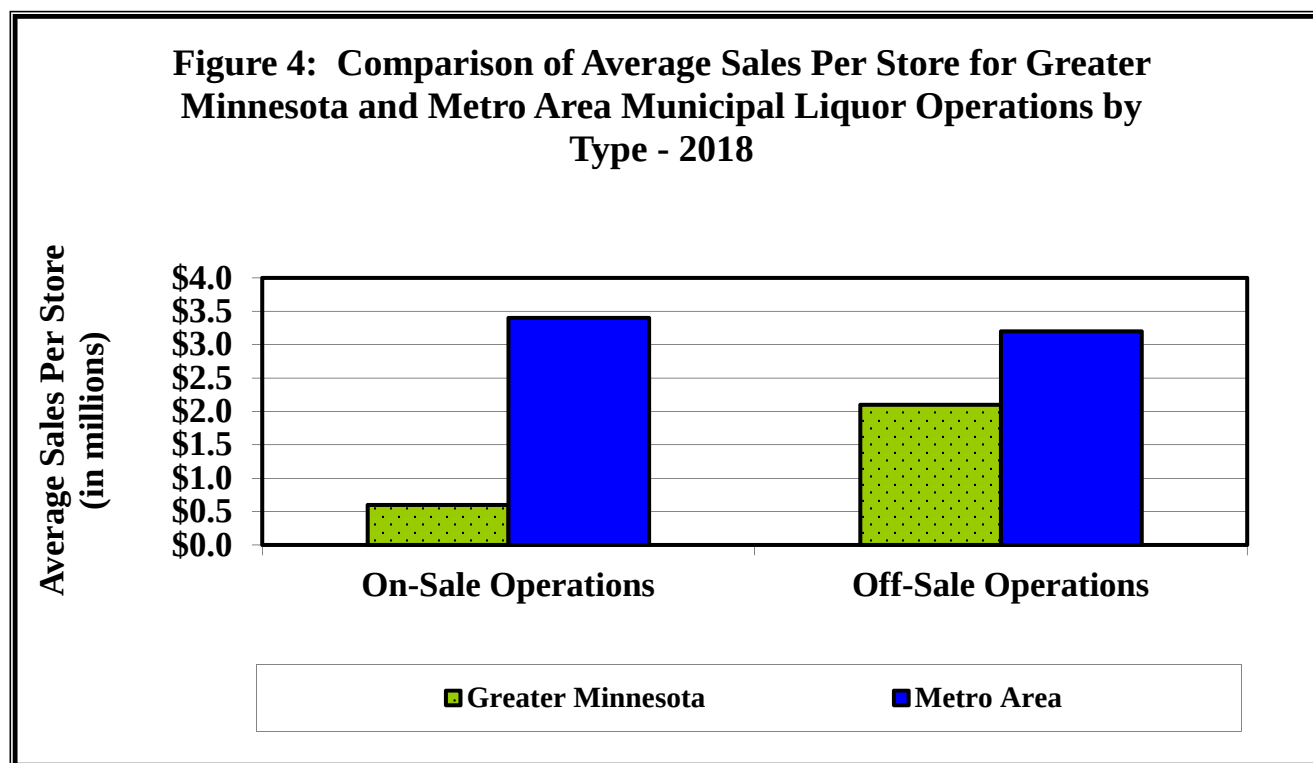
Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 190 Minnesota cities (10.0 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 35.0 percent of the total sales and 37.9 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged \$3.2 million in 2018, compared to average sales of \$1.3 million for all Greater Minnesota operations.¹²

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 \$3.2 million, compared to \$2.1 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 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, \$3.4 million to \$603,298, respectively.

¹²The 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 average sales per store between liquor operations in Greater Minnesota and the Metro Area by establishment type.



Net Profit

In 2018, the average net profit of Metro Area municipal liquor operations was \$282,060, compared to \$97,904 for municipal liquor operations in Greater Minnesota. Net profits and losses among Metro Area liquor operations ranged from a net loss of \$30,677 in Robbinsdale to a net profit of \$2.7 million in Lakeville. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a net loss of \$61,407 in Frazee to a net profit of \$1.0 million in Elk River.¹³

On-Sale and Off-Sale Net Profit Comparison

The average net profit of off-sale operations in the Metro Area was \$283,662, compared to \$179,861 for off-sale operations in Greater Minnesota.¹⁴

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 \$262,832, compared to \$27,537 in Greater Minnesota.¹⁵ 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.

¹³The liquor operation of the Cities of Parkers Prairie and Sleepy Eye had larger losses, but were excluded from this analysis because the cities discontinued operations and were not in business for all of 2018.

¹⁴The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

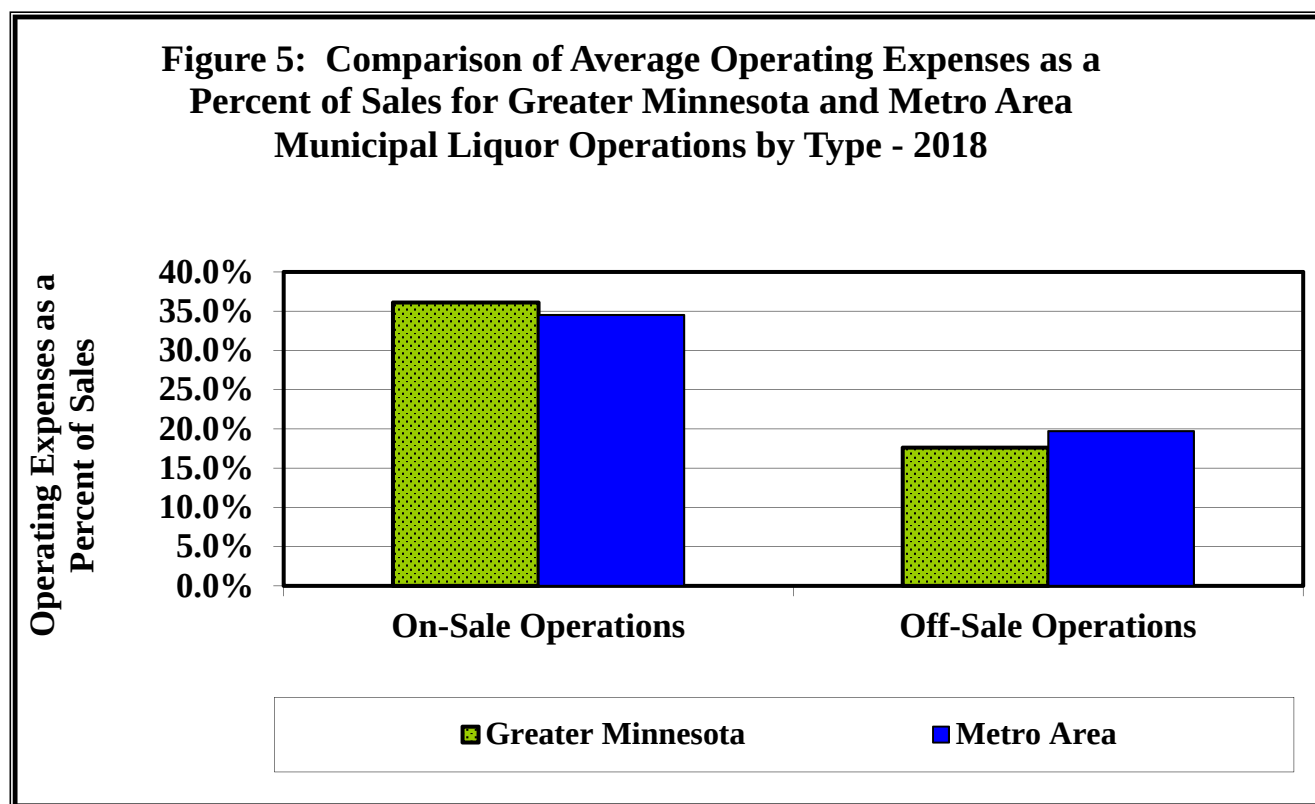
¹⁵The Metro Area on-sale average is based on 3 stores, compared to 99 stores in Greater Minnesota.

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 39.2 percent in Elmore to a low of 12.6 percent in Detroit Lakes.¹⁶ The average operating expenses as a percent of sales for off-sale operations was 18.5 percent.¹⁷

Among on-sale operations that were in business for all of 2018, operating expenses as a percent of sales ranged from a high of 62.9 percent in De Graff to a low of 18.9 percent in Howard Lake.¹⁸ The average among on-sale operations was 35.9 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.



¹⁶The City of Spring Lake Park had higher operating expenses as a percent of sales than the City of Elmore, but was excluded from this analysis because its liquor operation was discontinued during 2018. The City of Erhard had lower operating expenses as a percent of sales than the City of Detroit Lakes, but was excluded from this analysis because its liquor operation was discontinued during 2018.

¹⁷The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.

¹⁸The Cities of Conger and Parkers Prairie had lower operating expenses as a percent of sales than the city of Howard Lake, but were excluded from this analysis because their liquor operations were discontinued in 2018.

Table 2 below shows the range of operating expenses for stores with similar levels of total sales.¹⁹

Table 2		
Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2018		
Off-Sale Municipal Liquor Stores with Total Sales Between	Number of Cities	Range in Total Operating Expenses
\$1 to \$300,000	5	\$1,719 to \$67,801
\$300,001 to \$500,000	5	\$76,773 to \$201,275
\$500,001 to \$1,000,000	13	\$97,980 to \$242,935
\$1,000,001 to \$2,000,000	24	\$194,766 to \$341,243
\$2,000,001 to \$3,000,000	13	\$323,891 to \$608,136
\$3,000,001 to \$5,000,000	14	\$521,201 to \$976,355
Greater than \$5,000,000	21	\$691,343 to \$2,783,557

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 2018, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$21.7 million. This represents an increase (25.6 percent) from the total net transfers made in 2017. Net transfers totaled \$7.4 million among Metro Area establishments, compared to \$14.3 million for Greater Minnesota establishments.

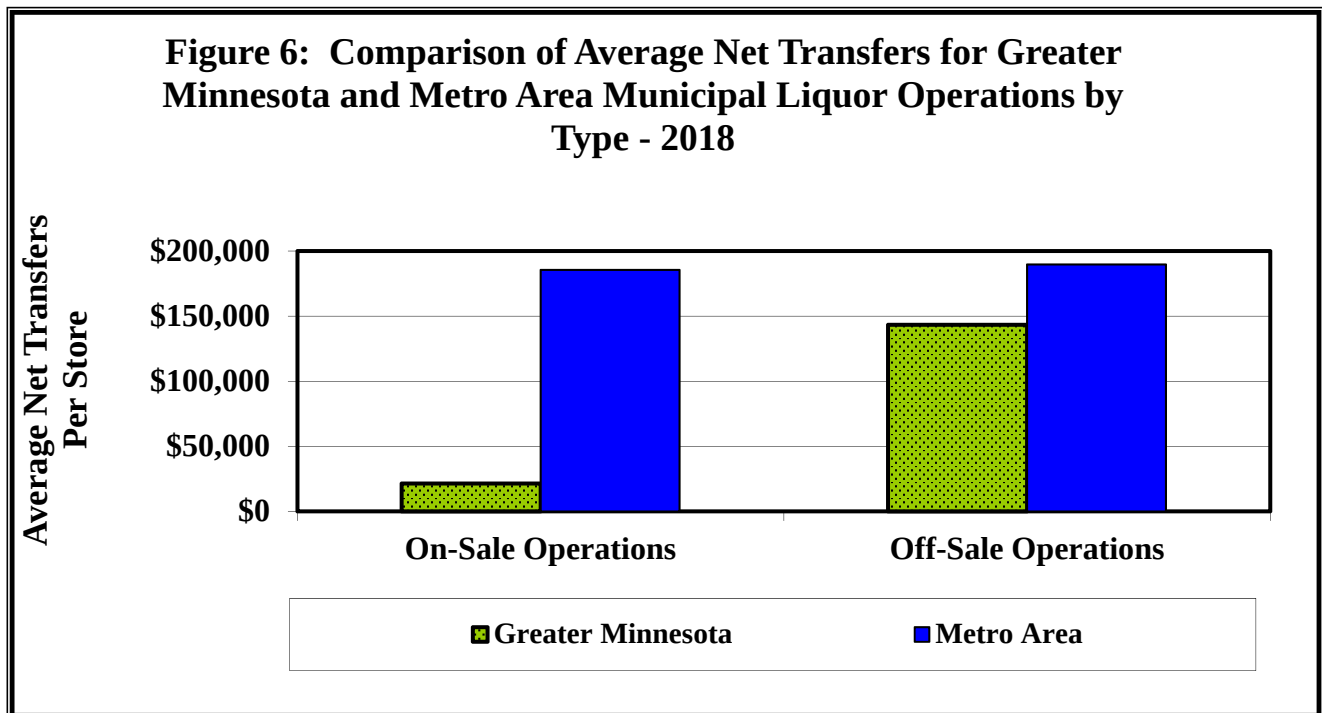
On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, the average net transfer for off-sale stores in the Metro Area was more than those in Greater Minnesota (\$189,724 to \$143,399, respectively). The average net transfer per on-sale establishment was over eight times greater among operations in the Metro Area than in Greater Minnesota (\$185,498 to \$21,489, respectively).²⁰

¹⁹A 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.

²⁰The 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 2018 data, an examination of losses for the years 2016, 2017, and 2018 shows that the 36 cities in Table 3 below should hold public hearings on or after November 17, 2019.^{21,22} Of the 36 cities required to hold a hearing in 2019, 31 were also required to hold a public hearing in 2018.

Table 3					
Cities Required to Hold Hearings in 2019					
Boyd	Butterfield	Caledonia	Cleveland	Clontarf	Dawson
Elizabeth	Ellendale	Elmore	Erhard	Fairfax	Fifty Lakes
Frazee	Goodridge	Hanley Falls	Hanska	Hitterdal	Howard Lake
Kiester	Mahnomen	Millerville	Ogilvie	Okabena	Osakis
Proctor	Remer	Sacred Heart	Savage	Sebeka	Sherburn
Tracy	Walnut Grove	Waverly	Wells	West Concord	Wolf Lake

²¹Minn. Stat. § 340A.602. Also, see the Office of the State Auditor’s Statement of Position, “[Municipal Liquor Store Hearings](#).”

²²Although the liquor operations of the Cities of Audubon, Flensburg, Parkers Prairie, Rush City, Sleepy Eye, and Vesta, show a net loss in at least two of the past three years, the cities discontinued liquor store operations prior to, or in 2018, and do not need to hold a hearing.

Declining Number of Liquor Operations

Due, in part, to the lack of profitability, insurance costs, competition, and other concerns, the number of municipal liquor stores has steadily declined. Figure 7 below shows the decline in the number of municipal liquor stores over the last ten years.²³



²³Figure 7 shows the number of liquor establishments operating in the given year. The number of cities operating liquor establishments decreased by three between 2017 and 2018 (Audubon, Danvers, and Williams). In addition, the liquor establishments operated by the Cities of Clontarf, Conger, Erhard, Flensburg, Parkers Prairie, Rush City, Sleepy Eye, Spring Lake Park, and Vesta discontinued operations in 2017 or 2018, which will be reflected in future reports.

Table 4
Comparison of 2017 and 2018 Liquor Store Operations

On-Sale and Off-Sale Stores

	2017*	2018*	Percent of Sales			
Number of Cities	93	93				
	Amount	Amount	2017*	2018*	Variance	Percent Change
Sales	\$68,156,779	\$69,834,939	100.0%	100.0%	\$1,678,160	2.5%
Cost of Sales	40,478,491	41,751,127	59.4%	59.8%	1,272,636	3.1%
Gross Profit	27,678,288	28,083,812	40.6%	40.2%	405,524	1.5%
Operating Expenses	25,843,674	25,061,732	37.9%	35.9%	(781,942)	-3.0%
Income from Operations	1,834,614	3,022,080	2.7%	4.3%	1,187,466	64.7%
Nonoperating Revenues	756,768	1,027,532	1.1%	1.5%	270,764	35.8%
Nonoperating Expenses	255,068	534,924	0.4%	0.8%	279,856	109.7%
Net Income Before Transfers	2,336,314	3,514,688	3.4%	5.0%	1,178,374	50.4%
Net Transfers (Transfers Out - Transfers In)	2,534,061	2,683,949	----	----	149,888	5.9%

Off-Sale Only Stores

	2017*	2018*	Percent of Sales			
Number of Cities	97	97				
	Amount	Amount	2017*	2018*	Variance	Percent Change
Sales	\$280,773,869	\$290,355,179	100.0%	100.0%	\$9,581,310	3.4%
Cost of Sales	207,497,439	213,812,158	73.9%	73.6%	6,314,719	3.0%
Gross Profit	73,276,430	76,543,021	26.1%	26.4%	3,266,591	4.5%
Operating Expenses	52,366,528	53,612,247	18.7%	18.5%	1,245,719	2.4%
Income from Operations	20,909,902	22,930,774	7.4%	7.9%	2,020,872	9.7%
Nonoperating Revenues	1,009,791	3,945,306	0.4%	1.4%	2,935,515	290.7%
Nonoperating Expenses	1,146,459	1,376,093	0.4%	0.5%	229,634	20.0%
Net Income Before Transfers	20,773,234	25,499,987	7.4%	8.8%	4,726,753	22.8%
Net Transfers (Transfers Out - Transfers In)	14,742,800	19,019,020	----	----	4,276,220	29.0%

Total City Liquor Stores

	2017*	2018*	Percent of Sales			
Number of Cities	190	190				
	Amount	Amount	2017*	2018*	Variance	Percent Change
Sales	\$348,930,648	\$360,190,118	100.0%	100.0%	\$11,259,470	3.2%
Cost of Sales	247,975,930	255,563,285	71.1%	71.0%	7,587,355	3.1%
Gross Profit	100,954,718	104,626,833	28.9%	29.0%	3,672,115	3.6%
Operating Expenses	78,210,202	78,673,979	22.4%	21.8%	463,777	0.6%
Income from Operations	22,744,516	25,952,854	6.5%	7.2%	3,208,338	14.1%
Nonoperating Revenues	1,766,559	4,972,838	0.5%	1.4%	3,206,279	181.5%
Nonoperating Expenses	1,401,527	1,911,017	0.4%	0.5%	509,490	36.4%
Net Income Before Transfers	23,109,548	29,014,675	6.6%	8.1%	5,905,127	25.6%
Net Transfers (Transfers Out - Transfers In)	17,276,861	21,702,969	----	----	4,426,108	25.6%

*Although there are the same number of cities in the 2018 report as in 2017, the makeup of the cities reporting changed. Three cities (Audubon, Danvers, and Williams) that were in the 2017 report ceased operations prior to 2018. Three cities that were not in the 2017 report because they did not report timely (Akeley, Flensburg, and Palisade) are included in the 2018 report.

Appendix 1
2018 Liquor Store Tables

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Table 5
Comparison of City Liquor Store Operations - 2018

Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)	
				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Ada	Off-Sale Only	--	1,672	492,789	354,602	138,187	28.0%	180,538	(42,351)	--	--	(42,351)	-8.6%	68,000
Aitkin	Off-Sale Only	--	2,123	1,142,189	869,703	272,486	23.9%	222,435	50,051	23,222	--	73,273	6.4%	75,000
Akeley	On- & Off-Sale	--	451	485,163	276,763	208,400	43.0%	231,201	(22,801)	538	1,752	(24,015)	-4.9%	--
Alexandria	Off-Sale Only	--	13,951	5,895,431	4,517,716	1,377,715	23.4%	994,922	382,793	3,958	9,353	377,398	6.4%	225,000
Anoka	Off-Sale Only	--	18,573	4,247,545	3,229,055	1,018,490	24.0%	849,631	168,859	25,307	--	194,166	4.6%	60,000
Apple Valley	Off-Sale Only	--	53,429	9,445,281	6,568,030	2,877,251	30.5%	1,766,068	1,111,183	49,418	20,955	1,139,646	12.1%	630,000
Appleton	Off-Sale Only	--	1,356	527,479	363,100	164,379	31.2%	139,332	25,047	--	892	24,155	4.6%	--
Avoca	On- & Off-Sale	--	138	273,743	110,729	163,014	59.6%	126,253	36,761	10,890	2,566	45,085	16.5%	23,722
Bagley	Off-Sale Only	--	1,421	1,455,890	1,076,935	378,955	26.0%	281,497	97,458	585	29,421	68,622	4.7%	30,000
Balaton	On- & Off-Sale	--	630	337,436	195,628	141,808	42.0%	141,181	627	4,969	120	5,476	1.6%	1
Barnesville	Off-Sale Only	--	2,666	630,498	498,128	132,370	21.0%	101,199	31,171	1,455	--	32,626	5.2%	--
Barnum	On- & Off-Sale	--	605	569,263	274,685	294,578	51.7%	298,590	(4,012)	30,037	--	26,025	4.6%	--
Battle Lake	Off-Sale Only	--	936	1,557,328	1,141,164	416,164	26.7%	334,626	81,538	2,377	--	83,915	5.4%	65,000
Baudette	On- & Off-Sale	--	1,069	1,658,941	1,061,445	597,496	36.0%	414,488	183,008	10,452	--	193,460	11.7%	150,000
Beaver Bay	On- & Off-Sale	--	180	489,358	302,791	186,567	38.1%	153,589	32,978	8,583	--	41,561	8.5%	--
Bemidji	Off-Sale Only	--	15,462	6,039,403	4,261,400	1,778,003	29.4%	1,287,101	490,902	25,295	190,817	325,380	5.4%	206,758
Benson	On- & Off-Sale	--	3,156	1,154,174	762,225	391,949	34.0%	336,656	55,293	39,074	229	94,138	8.2%	80,000
Big Falls	On- & Off-Sale	--	210	447,246	208,516	238,730	53.4%	204,749	33,981	897	--	34,878	7.8%	10,000
Big Lake	Off-Sale Only	--	11,456	4,239,809	3,061,062	1,178,747	27.8%	692,756	485,991	26,847	13,281	499,557	11.8%	400,000
Blackduck	On- & Off-Sale	--	840	1,165,173	703,372	461,801	39.6%	378,768	83,033	12,153	--	95,186	8.2%	65,000
Blue Earth	Off-Sale Only	--	3,204	1,615,342	1,202,452	412,890	25.6%	335,743	77,147	12,758	--	89,905	5.6%	320,000
Boyd	On- & Off-Sale	--	155	545,744	300,240	245,504	45.0%	289,792	(44,288)	26,985	6,330	(23,633)	-4.3%	--
Braham	Off-Sale Only	--	1,804	1,576,756	1,201,407	375,349	23.8%	272,562	102,787	130,054	120,022	112,819	7.2%	83,774
Brandon	On- & Off-Sale	--	495	546,701	323,329	223,372	40.9%	199,409	23,963	2,620	--	26,583	4.9%	10,000
Brooklyn Center	Off-Sale Only	--	32,299	6,743,790	4,865,400	1,878,390	27.9%	1,613,573	264,817	28,363	--	293,180	4.3%	185,707
Browerville	On- & Off-Sale	--	789	524,993	297,015	227,978	43.4%	208,685	19,293	10,987	--	30,280	5.8%	9,000
Buffalo	Off-Sale Only	--	16,479	5,371,774	3,865,918	1,505,856	28.0%	957,624	548,232	115,974	7,184	657,022	12.2%	425,000
Buffalo Lake	On- & Off-Sale	--	674	418,804	220,076	198,728	47.5%	226,510	(27,782)	6,464	--	(21,318)	-5.1%	--

Footnotes:

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Table 5
Comparison of City Liquor Store Operations - 2018

Name of City	Type of Store	Footnotes	Population	Sales (\$)	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)		Net Transfers* (\$)
					Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales			
Butterfield	Off-Sale Only	--	572	206,054	154,216	51,838	25.2%	67,801	(15,963)	23,143	20,537	(13,357)	-6.5%	--		
Caledonia	Off-Sale Only	--	2,824	688,560	511,942	176,618	25.7%	188,816	(12,198)	466	--	(11,732)	-1.7%	--		
Callaway	On- & Off-Sale	--	231	446,316	172,450	273,866	61.4%	230,068	43,798	461	--	44,259	9.9%	19,980		
Cambridge	Off-Sale Only	--	8,977	5,726,125	4,297,814	1,428,311	24.9%	876,136	552,175	11,398	--	563,573	9.8%	563,000		
Clarissa	On- & Off-Sale	--	663	394,833	269,753	125,080	31.7%	143,257	(18,177)	43,350	5,271	19,902	5.0%	--		
Clearbrook	On- & Off-Sale	--	520	492,470	260,395	232,075	47.1%	197,456	34,619	--	--	34,619	7.0%	10,000		
Cleveland	On- & Off-Sale	--	735	202,411	104,598	97,813	48.3%	120,453	(22,640)	26,441	--	3,801	1.9%	--		
Clontarf	On- & Off-Sale	[0][16]	150	149,605	144,439	5,166	3.5%	50,549	(45,383)	60,139	--	14,756	9.9%	19,974		
Columbia Heights	Off-Sale Only	--	20,840	8,588,576	6,448,223	2,140,353	24.9%	1,708,034	432,319	17,394	61,004	388,709	4.5%	146,944		
Conger	On- & Off-Sale	[32]	134	234	---	234	100.0%	19	215	404	--	619	264.5%	71,511		
Cook	Off-Sale Only	--	547	1,441,377	1,070,668	370,709	25.7%	295,908	74,801	11,810	--	86,611	6.0%	--		
Cromwell	On- & Off-Sale	--	240	390,016	186,575	203,441	52.2%	174,151	29,290	5,014	--	34,304	8.8%	--		
Dalton	Off-Sale Only	--	250	265,975	191,498	74,477	28.0%	59,166	15,311	445	--	15,756	5.9%	--		
Darwin	Off-Sale Only	--	355	606,035	488,348	117,687	19.4%	103,231	14,456	3,260	--	17,716	2.9%	100,000		
Dassel	Off-Sale Only	--	1,470	1,189,788	914,098	275,690	23.2%	225,927	49,763	19,705	29,827	39,641	3.3%	--		
Dawson	Off-Sale Only	--	1,455	458,564	328,669	129,895	28.3%	133,227	(3,332)	666	--	(2,666)	-0.6%	--		
De Graff	On- & Off-Sale	--	119	361,067	176,408	184,659	51.1%	227,108	(42,449)	50,241	2,534	5,258	1.5%	--		
Delano	Off-Sale Only	--	6,187	2,760,043	1,987,695	772,348	28.0%	556,713	215,635	1,726	--	217,361	7.9%	390,916		
Detroit Lakes	Off-Sale Only	--	9,475	7,126,887	5,183,916	1,942,971	27.3%	898,462	1,044,509	30,496	206,553	868,452	12.2%	490,000		
Eagle Bend	On- & Off-Sale	--	519	238,118	133,338	104,780	44.0%	112,212	(7,432)	15,842	--	8,410	3.5%	2,000		
Eden Prairie	Off-Sale Only	--	63,456	10,848,725	7,718,632	3,130,093	28.9%	2,255,144	874,949	35,567	54,223	856,293	7.9%	800,000		
Edina	Off-Sale Only	--	52,535	13,401,754	9,461,178	3,940,576	29.4%	2,533,981	1,406,595	25,246	--	1,431,841	10.7%	800,000		
Elizabeth	Off-Sale Only	--	168	426,238	319,813	106,425	25.0%	76,773	29,652	--	--	29,652	7.0%	--		
Elk River	Off-Sale Only	--	24,891	7,203,155	5,119,654	2,083,501	28.9%	1,114,046	969,455	55,235	--	1,024,690	14.2%	689,174		
Ellendale	On- & Off-Sale	--	672	444,378	245,230	199,148	44.8%	230,121	(30,973)	18	--	(30,955)	-7.0%	--		
Elmore	Off-Sale Only	--	584	128,483	98,028	30,455	23.7%	50,367	(19,912)	50	--	(19,862)	-15.5%	--		
Erhard	Off-Sale Only	[0][16]	146	90,394	51,084	39,310	43.5%	1,719	37,591	6,974	--	44,565	49.3%	100,662		
Fairfax	On- & Off-Sale	--	1,152	507,941	272,752	235,189	46.3%	265,057	(29,868)	6,759	--	(23,109)	-4.5%	--		

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Table 5
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Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating		Net Profit/(Loss)	
				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
Fairmont	Off-Sale Only	--	10,307	3,807,689	2,672,999	1,134,690	29.8%	536,640	598,050	32,588	--	630,638	16.6%
Farmington	Off-Sale Only	--	22,880	5,256,645	3,923,968	1,332,677	25.4%	966,336	366,341	15,308	--	381,649	7.3%
Fergus Falls	Off-Sale Only	--	13,747	6,162,911	4,327,442	1,835,469	29.8%	1,083,370	752,099	16,170	--	768,269	12.5%
Fifty Lakes	On- & Off-Sale	--	405	583,810	293,549	290,261	49.7%	237,757	52,504	--	--	52,504	9.0%
Finlayson	On- & Off-Sale	--	306	755,311	460,291	295,020	39.1%	261,183	33,837	4,564	6,415	31,986	4.2%
Flensburg	On- & Off-Sale	[0][32]	226	--	--	--	--	1,712	(1,712)	--	--	(1,712)	--
Foreston	On- & Off-Sale	[0]	528	393,079	178,652	214,427	54.6%	194,593	19,834	12,754	--	32,588	8.3%
Frazee	On- & Off-Sale	--	1,405	715,933	474,662	241,271	33.7%	302,678	(61,407)	--	--	(61,407)	-8.6%
Fridley	Off-Sale Only	--	28,824	6,029,627	4,458,598	1,571,029	26.1%	1,085,273	485,756	2,332	--	488,088	8.1%
Gilman	On- & Off-Sale	--	235	324,705	163,059	161,646	49.8%	195,905	(34,259)	17,509	--	(16,750)	-5.2%
Glencoe	Off-Sale Only	--	5,520	1,926,156	1,397,726	528,430	27.4%	306,944	221,486	134	16,180	205,440	10.7%
Glenwood	Off-Sale Only	--	2,573	1,469,195	1,089,285	379,910	25.9%	194,766	185,144	3,369	--	188,513	12.8%
Goodridge	On- & Off-Sale	--	140	349,852	176,585	173,267	49.5%	170,116	3,151	--	--	3,151	0.9%
Grand Marais	Off-Sale Only	--	1,410	2,257,399	1,586,346	671,053	29.7%	374,134	296,919	8,881	--	305,800	13.5%
Granite Falls	Off-Sale Only	--	2,762	1,180,117	869,010	311,107	26.4%	205,848	105,259	17,598	6,330	116,527	9.9%
Hackensack	On- & Off-Sale	--	322	1,283,989	916,437	367,552	28.6%	337,030	30,522	11,611	7,610	34,523	2.7%
Hadley	On- & Off-Sale	--	58	261,771	109,992	151,779	58.0%	143,311	8,468	22,701	122	31,047	11.9%
Hanley Falls	On- & Off-Sale	--	275	226,052	121,450	104,602	46.3%	124,429	(19,827)	11,539	--	(8,288)	-3.7%
Hanska	On- & Off-Sale	--	369	264,634	141,899	122,735	46.4%	119,229	3,506	10,361	536	13,331	5.0%
Hawley	Off-Sale Only	--	2,236	1,254,897	918,781	336,116	26.8%	274,249	61,867	--	10,408	51,459	4.1%
Heron Lake	On- & Off-Sale	--	672	359,816	171,054	188,762	52.5%	147,622	41,140	592	605	41,127	11.4%
Hinckley	On- & Off-Sale	--	1,902	2,771,784	1,932,032	839,752	30.3%	597,178	242,574	801	10,720	232,655	8.4%
Hittlerdal	On- & Off-Sale	--	199	370,599	146,013	224,586	60.6%	190,492	34,094	--	--	34,094	9.2%
Holdingford	On- & Off-Sale	--	717	362,544	199,797	162,747	44.9%	162,166	581	17,534	216	17,899	4.9%
Howard Lake	On- & Off-Sale	--	2,082	850,686	700,337	150,349	17.7%	160,508	(10,159)	2,524	--	(7,635)	-0.9%
Hutchinson	Off-Sale Only	--	14,260	6,243,619	4,760,414	1,483,205	23.8%	886,926	596,279	2,792	14,645	584,426	9.4%
Isanti	Off-Sale Only	--	6,031	2,942,860	2,129,562	813,298	27.6%	437,579	375,719	7,382	--	383,101	13.0%
Isle	On- & Off-Sale	--	779	819,246	514,733	304,513	37.2%	320,756	(16,243)	24,365	--	8,122	1.0%

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					Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales		
Ivanhoe	On- & Off-Sale	--	546	579,950	361,881	218,069	37.6%	221,581	(3,512)	492	2,397	(5,417)	-0.9%	--	41,000
Jackson	Off-Sale Only	--	3,407	1,153,364	824,228	329,136	28.5%	239,972	89,164	6,452	--	95,616	8.3%	--	16,000
Kasson	Off-Sale Only	--	6,504	1,558,830	1,194,996	363,834	23.3%	256,213	107,621	--	1,142	106,479	6.8%	--	20,000
Kelliher	On- & Off-Sale	--	259	583,793	328,663	255,130	43.7%	244,126	11,004	473	--	11,477	2.0%	--	20,000
Kenyon	On- & Off-Sale	--	1,836	791,642	517,499	274,143	34.6%	260,544	13,599	20,002	567	33,034	4.2%	--	20,000
Kiester	Off-Sale Only	[34]	473	183,729	134,930	48,799	26.6%	62,289	(13,490)	31,730	28,698	(10,458)	-5.7%	--	113,071
Lake Park	On- & Off-Sale	--	804	774,627	484,019	290,608	37.5%	279,355	11,253	1,999	--	13,252	1.7%	--	6,000
Lakefield	Off-Sale Only	--	1,708	524,708	377,167	147,541	28.1%	128,628	18,913	6,260	--	25,173	4.8%	--	923,260
Lakeville	Off-Sale Only	--	64,334	15,276,433	11,465,639	3,810,794	24.9%	2,783,557	1,027,237	1,645,633	157	2,672,713	17.5%	--	50,000
Lancaster	On- & Off-Sale	--	330	297,270	141,996	155,274	52.2%	118,328	36,946	399	--	37,345	12.6%	--	30,000
Le Center	On- & Off-Sale	--	2,524	868,114	575,204	292,910	33.7%	292,725	185	103,485	4,220	99,450	11.5%	--	85,000
Lewisville	On- & Off-Sale	--	243	166,312	80,715	85,597	51.5%	97,541	(11,944)	26,668	--	14,724	8.9%	--	187,930
Lexington	Off-Sale Only	--	2,109	3,162,916	2,416,030	746,886	23.6%	580,886	166,000	4,111	10,060	160,051	5.1%	--	238,657
Lindsrom	On- & Off-Sale	--	4,665	2,777,295	1,855,471	921,824	33.2%	671,038	250,786	36,617	--	287,403	10.3%	--	128,640
Litchfield	Off-Sale Only	--	6,763	2,563,158	1,928,208	634,950	24.8%	427,803	207,147	2,858	--	210,005	8.2%	--	210,000
Littlefork	On- & Off-Sale	--	616	369,307	200,568	168,739	45.7%	165,530	3,209	5,913	--	9,122	2.5%	--	45,000
Long Prairie	Off-Sale Only	--	3,375	1,605,308	1,188,685	416,623	26.0%	268,092	148,531	8,609	--	157,140	9.8%	--	14,517
Longville	On- & Off-Sale	--	161	1,675,911	1,013,226	662,685	39.5%	417,555	245,130	454	22,876	222,708	13.3%	--	15,000
Lonsdale	Off-Sale Only	--	4,128	1,580,610	1,218,361	362,249	22.9%	290,768	71,481	2,428	--	73,909	4.7%	--	25,000
Luveme	Off-Sale Only	--	4,725	1,325,391	1,002,281	323,110	24.4%	268,205	54,905	2,573	--	57,478	4.3%	--	343,503
Madelia	Off-Sale Only	--	2,302	603,533	445,036	158,497	26.3%	134,428	24,069	1,886	--	25,955	4.3%	--	300,000
Madison	Off-Sale Only	--	1,459	414,426	305,999	108,427	26.2%	94,973	13,454	1,059	--	14,513	3.5%	--	---
Mahnomen	On- & Off-Sale	--	1,228	929,095	561,926	367,169	39.5%	402,797	(35,628)	19,027	--	(16,601)	-1.8%	--	25,000
Maple Lake	Off-Sale Only	--	2,164	1,710,892	1,277,541	433,351	25.3%	334,097	99,254	6,286	1,243	104,297	6.1%	--	343,503
Mapleton	On- & Off-Sale	--	1,735	586,334	318,230	268,104	45.7%	219,678	48,426	43,206	--	91,632	15.6%	--	300,000
Marshall	Off-Sale Only	--	13,783	5,104,513	3,913,265	1,191,248	23.3%	691,343	499,905	33,369	74,336	458,938	9.0%	--	---
Mazeppa	On- & Off-Sale	--	876	539,866	318,465	221,401	41.0%	241,510	(20,109)	19,654	2,753	(3,208)	-0.6%	--	---
Medford	On- & Off-Sale	--	1,284	368,712	183,136	185,576	50.3%	177,490	8,086	9,194	--	17,280	4.7%	--	---

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Table 5
Comparison of City Liquor Store Operations - 2018

Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)	
				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Menahga	On- & Off-Sale	--	1,341	892,228	573,774	318,454	35.7%	258,602	59,852	490	144	60,198	6.7%	42,083
Mentor	On- & Off-Sale	--	146	496,087	226,880	269,207	54.3%	217,208	51,999	909	--	52,908	10.7%	28,773
Milaca	Off-Sale Only	--	2,895	2,234,750	1,649,627	585,123	26.2%	419,182	165,941	181,495	--	347,436	15.5%	87,230
Millerville	On- & Off-Sale	--	107	319,188	181,053	138,135	43.3%	159,683	(21,548)	640	--	(20,908)	-6.6%	(5,000)
Miltona	On- & Off-Sale	--	433	739,179	426,443	312,736	42.3%	288,978	23,758	11	--	23,769	3.2%	291,915
Montevideo	Off-Sale Only	--	5,287	2,187,570	1,614,740	572,830	26.2%	430,817	142,013	4,829	--	146,842	6.7%	100,000
Monticello	Off-Sale Only	--	13,782	6,090,981	4,546,747	1,544,234	25.4%	854,218	690,016	20,337	--	710,353	11.7%	530,000
Moose Lake	On- & Off-Sale	--	2,794	1,423,606	942,232	481,374	33.8%	388,832	92,542	--	--	92,542	6.5%	--
Mora	Off-Sale Only	--	3,598	3,277,996	2,410,902	867,094	26.5%	648,119	218,975	6,700	39,000	186,675	5.7%	298,942
Morris	Off-Sale Only	--	5,452	2,074,209	1,595,795	478,414	23.1%	323,891	154,523	14,092	--	168,615	8.1%	102,263
Mound	Off-Sale Only	--	9,347	3,092,958	2,295,344	797,614	25.8%	612,616	184,998	19,219	--	204,217	6.6%	128,072
Nevis	On- & Off-Sale	--	416	707,455	389,304	318,151	45.0%	263,988	54,163	9,731	--	63,894	9.0%	35,000
New York Mills	On- & Off-Sale	--	1,226	603,793	363,476	240,317	39.8%	224,922	15,395	4,376	--	19,771	3.3%	17,557
Nisswa	On- & Off-Sale	--	2,069	3,842,907	2,554,162	1,288,745	33.5%	985,843	302,902	5,313	--	308,215	8.0%	235,000
North Branch	Off-Sale Only	--	10,726	3,500,297	2,548,169	952,128	27.2%	976,355	(24,227)	912	5,202	(28,517)	-0.8%	40,000
Northfield	Off-Sale Only	--	20,426	2,902,846	2,156,167	746,679	25.7%	608,136	138,543	24,165	--	162,708	5.6%	45,000
Northome	On- & Off-Sale	--	176	356,562	190,540	166,022	46.6%	137,220	28,802	48	--	28,850	8.1%	20,000
Ogema	On- & Off-Sale	[0]	179	399,862	185,063	214,799	53.7%	133,966	80,833	1,959	--	82,792	20.7%	5,000
Ogilvie	On- & Off-Sale	--	358	543,870	305,917	237,953	43.8%	258,856	(20,903)	591	--	(20,312)	-3.7%	--
Okabena	On- & Off-Sale	--	202	253,516	126,218	127,298	50.2%	145,782	(18,484)	--	--	(18,484)	-7.3%	--
Olivia	Off-Sale Only	--	2,439	952,607	689,838	262,769	27.6%	242,935	19,834	4,973	--	24,807	2.6%	--
Orr	On- & Off-Sale	--	289	610,146	340,758	269,388	44.2%	212,762	56,626	1,050	--	57,676	9.5%	40,500
Osakis	On- & Off-Sale	--	1,784	763,470	454,253	309,217	40.5%	306,460	2,757	12,211	--	14,968	2.0%	25,000
Palisade	On- & Off-Sale	--	152	345,952	233,292	112,660	32.6%	167,956	(55,296)	30,197	--	(25,099)	-7.3%	15,750
Park Rapids	Off-Sale Only	--	4,136	3,126,948	2,311,783	815,165	26.1%	566,367	248,798	4,276	--	253,074	8.1%	549,616
Parkers Prairie	On- & Off-Sale	[21]	1,024	67,030	34,536	32,494	48.5%	(10,499)	42,993	--	297,031	(254,036)	-379.0%	(342,693)
Paynesville	Off-Sale Only	--	2,513	1,494,862	1,165,553	329,309	22.0%	283,114	46,195	393	--	46,588	3.1%	35,000
Pelican Rapids	Off-Sale Only	--	2,525	1,395,256	976,137	419,119	30.0%	224,352	194,767	1,798	24,447	172,118	12.3%	70,000

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Table 5
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Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)	
				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Perham	Off-Sale Only	--	3,388	3,491,832	2,509,260	982,572	28.1%	521,201	461,371	52,860	2,400	511,831	14.7%	176,250
Pine City	Off-Sale Only	--	3,261	1,929,963	1,423,692	506,271	26.2%	341,243	165,028	2,296	--	167,324	8.7%	160,000
Pipestone	Off-Sale Only	--	4,150	1,592,588	1,193,451	399,137	25.1%	257,944	141,193	6,932	--	148,125	9.3%	283,350
Plainview	On- & Off-Sale	--	3,387	930,861	601,569	329,292	35.4%	295,700	33,592	19,009	--	52,601	5.7%	--
Princeton	Off-Sale Only	--	4,755	4,042,590	2,990,980	1,051,610	26.0%	557,057	494,553	28,899	--	523,452	12.9%	171,440
Proctor	Off-Sale Only	--	3,071	917,246	673,505	243,741	26.6%	207,125	36,616	124	5,003	31,737	3.5%	5,286
Randall	On- & Off-Sale	--	629	645,047	403,793	241,254	37.4%	208,094	33,160	11,282	--	44,442	6.9%	--
Ranier	On- & Off-Sale	--	587	368,271	156,411	211,860	57.5%	204,473	7,387	6,117	--	13,504	3.7%	20,000
Redwood Falls	Off-Sale Only	--	5,236	2,194,209	1,633,253	560,956	25.6%	506,437	54,519	7,259	9,331	52,447	2.4%	120,000
Remer	On- & Off-Sale	--	404	691,639	439,768	251,871	36.4%	266,389	(14,518)	1,028	--	(13,490)	-2.0%	1,000
Richfield	Off-Sale Only	--	36,436	11,561,557	8,645,844	2,915,713	25.2%	2,159,720	755,993	39,611	--	795,604	6.9%	229,920
Robbinsdale	Off-Sale Only	--	14,776	4,263,779	3,152,967	1,110,812	26.1%	936,276	174,536	16,556	221,769	(30,677)	-0.7%	150,000
Rogers	On- & Off-Sale	--	12,991	3,712,720	2,557,023	1,155,697	31.1%	852,063	303,634	5,792	--	309,426	8.3%	237,541
Roseau	Off-Sale Only	--	2,775	1,813,546	1,347,670	465,876	25.7%	269,216	196,660	236	--	196,896	10.9%	100,000
Rush City	Off-Sale Only	[32]	3,094	---	---	---	---	2,632	(2,632)	227	--	(2,405)	--	442,225
Russell	On- & Off-Sale	--	329	250,694	135,267	115,427	46.0%	126,459	(11,032)	883	--	(10,149)	-4.0%	20,000
Sacred Heart	On- & Off-Sale	--	504	550,107	290,448	259,659	47.2%	287,435	(27,776)	20,761	720	(7,735)	-1.4%	--
Saint Anthony	Off-Sale Only	--	9,067	5,867,452	4,344,764	1,522,688	26.0%	1,265,249	257,439	8,632	--	266,071	4.5%	197,262
Saint Francis	Off-Sale Only	--	7,872	2,313,549	1,715,523	598,026	25.8%	449,297	148,729	26,891	--	175,620	7.6%	60,000
Saint James	Off-Sale Only	--	4,545	919,725	600,512	319,213	34.7%	196,352	122,861	12,964	--	135,825	14.8%	63,000
Sank Rapids	Off-Sale Only	--	13,954	3,033,406	2,342,360	691,046	22.8%	539,670	151,376	15,348	--	166,724	5.5%	80,000
Savage	Off-Sale Only	--	31,407	5,341,280	4,105,625	1,235,655	23.1%	1,080,836	154,819	---	12,658	142,161	2.7%	---
Sebekia	On- & Off-Sale	--	692	535,226	324,372	210,854	39.4%	242,428	(31,574)	---	139	(31,713)	-5.9%	(6,397)
Sherburn	On- & Off-Sale	--	1,053	864,082	509,580	354,502	41.0%	349,964	4,538	606	--	5,144	0.6%	---
Silver Bay	On- & Off-Sale	--	1,823	1,031,823	602,057	429,766	41.7%	372,249	57,517	2,955	--	60,472	5.9%	24,388
Silver Lake	On- & Off-Sale	--	802	549,480	290,896	258,584	47.1%	255,856	2,728	391	--	3,119	0.6%	10,770
Sleepy Eye	Off-Sale Only	[32]	3,464	---	---	---	---	76	(76)	918	83,946	(83,104)	--	88,440
Spring Grove	On- & Off-Sale	--	1,291	423,550	277,399	146,151	34.5%	139,814	6,337	4,808	--	11,145	2.6%	8,000

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Table 5
Comparison of City Liquor Store Operations - 2018

Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating		Net Profit/(Loss)	
				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
Spring Lake Park	Off-Sale Only	[16]	6,410	395,762	366,894	28,868	7.3%	201,275	(172,407)	826,338	1,431	652,500	164.9%
Stacy	On- & Off-Sale	--	1,524	3,173,468	2,093,478	1,079,990	34.0%	822,427	257,563	34,769	34,901	257,431	8.1%
Thief River Falls	Off-Sale Only	--	8,940	4,690,353	3,568,237	1,122,116	23.9%	776,933	345,183	18,272	--	363,455	7.7%
Tracy	Off-Sale Only	--	2,123	587,689	385,189	202,500	34.5%	171,659	30,841	2,649	--	33,490	5.7%
Twin Valley	On- & Off-Sale	--	797	540,206	290,991	249,215	46.1%	199,346	49,869	3,070	--	52,939	9.8%
Two Harbors	Off-Sale Only	--	3,638	2,501,230	1,794,500	706,730	28.3%	508,137	198,593	8,433	--	207,026	8.3%
Ulen	On- & Off-Sale	--	554	384,434	173,079	211,355	55.0%	192,400	18,955	489	--	19,444	5.1%
Underwood	Off-Sale Only	--	360	600,188	440,726	159,462	26.6%	123,028	36,434	202	444	36,192	6.0%
Vergas	Off-Sale Only	--	363	590,936	443,491	147,445	25.0%	97,980	49,465	3,016	--	52,481	8.9%
Vermdale	On- & Off-Sale	[34]	581	264,046	134,501	129,545	49.1%	134,221	(4,676)	404	687	(4,959)	-1.9%
Vesta	On- & Off-Sale	[32]	297	---	---	---	---	---	---	---	5,337	(5,337)	---
Wadena	Off-Sale Only	--	4,150	2,143,932	1,587,251	556,681	26.0%	335,188	221,493	5,538	--	227,031	10.6%
Walker	Off-Sale Only	--	926	1,015,527	744,709	270,818	26.7%	204,016	66,802	1,642	--	68,444	6.7%
Walnut Grove	On- & Off-Sale	--	818	455,588	215,599	239,989	52.7%	259,037	(19,048)	3,071	--	(15,977)	-3.5%
Warroad	Off-Sale Only	--	1,838	1,811,546	1,390,256	421,290	23.3%	297,043	124,247	---	--	124,247	6.9%
Waverly	On- & Off-Sale	--	1,528	829,050	526,842	302,208	36.5%	308,667	(6,459)	---	181	(6,640)	-0.8%
Wayzata	On- & Off-Sale	--	4,719	6,395,736	3,198,367	3,197,369	50.0%	2,636,737	560,632	36,383	117,945	479,070	7.5%
Wells	Off-Sale Only	--	2,243	771,604	584,106	187,498	24.3%	196,734	(9,236)	10,248	--	1,012	0.1%
West Concord	On- & Off-Sale	--	776	243,591	153,834	89,757	36.8%	133,125	(43,368)	7,046	--	(36,322)	-14.9%
Windom	Off-Sale Only	--	4,539	2,059,477	1,530,616	528,861	25.7%	369,547	159,314	6,820	--	166,134	8.1%
Wolf Lake	On- & Off-Sale	--	60	384,302	203,659	180,643	47.0%	197,504	(16,861)	3,386	--	(13,475)	-3.5%
Worthington	Off-Sale Only	--	13,510	4,135,970	3,087,930	1,048,040	25.3%	761,897	286,143	10,204	43,194	253,153	6.1%
Off-Sale Only			882,764	\$290,355,179	\$213,812,158	\$76,543,021	26.4%	\$53,612,247	\$22,930,774	\$3,945,306	\$1,376,093	\$25,499,987	8.8%
On- & Off -Sale			91,096	\$69,834,939	\$41,751,127	\$28,083,812	40.2%	\$25,061,732	\$3,022,080	\$1,027,532	\$534,924	\$3,514,688	5.0%
All Stores			973,860	\$360,190,118	\$255,563,285	\$104,626,833	29.0%	\$78,673,979	\$25,952,854	\$4,972,838	\$1,911,017	\$29,014,675	8.1%

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Table 6
Comparison of City Liquor Store Operations - 2018
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)	
						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)	
1	Lakeville	Off-Sale Only	---	64,334	15,276,433	11,465,639	3,810,794	24.9%	2,783,557	1,027,237	1,645,633	157	2,672,713	17.5%	923,260	
2	Edina	Off-Sale Only	---	52,535	13,401,754	9,461,178	3,940,576	29.4%	2,533,981	1,406,595	25,246	---	1,431,841	10.7%	800,000	
3	Richfield	Off-Sale Only	---	36,436	11,561,557	8,645,844	2,915,713	25.2%	2,159,720	755,993	39,611	---	795,604	6.9%	229,920	
4	Eden Prairie	Off-Sale Only	---	63,456	10,848,725	7,718,632	3,130,093	28.9%	2,255,144	874,949	35,567	54,223	856,293	7.9%	800,000	
5	Apple Valley	Off-Sale Only	---	53,429	9,445,281	6,568,030	2,877,251	30.5%	1,766,068	1,111,183	49,418	20,955	1,139,646	12.1%	630,000	
6	Columbia Heights	Off-Sale Only	---	20,840	8,588,576	6,448,223	2,140,353	24.9%	1,708,034	432,319	17,394	61,004	388,709	4.5%	146,944	
7	Elk River	Off-Sale Only	---	24,891	7,203,155	5,119,654	2,083,501	28.9%	1,114,046	969,455	55,235	---	1,024,690	14.2%	689,174	
8	Detroit Lakes	Off-Sale Only	---	9,475	7,126,887	5,183,916	1,942,971	27.3%	898,462	1,044,509	30,496	206,553	868,452	12.2%	490,000	
9	Brooklyn Center	Off-Sale Only	---	32,299	6,743,790	4,865,400	1,878,390	27.9%	1,613,573	264,817	28,363	---	293,180	4.3%	185,707	
10	Wayzata	On- & Off-Sale	---	4,719	6,395,736	3,198,367	3,197,369	50.0%	2,636,737	560,632	36,383	117,945	479,070	7.5%	318,953	
11	Hutchinson	Off-Sale Only	---	14,260	6,243,619	4,760,414	1,483,205	23.8%	886,926	596,279	2,792	14,645	584,426	9.4%	500,000	
12	Fergus Falls	Off-Sale Only	---	13,747	6,162,911	4,327,442	1,835,469	29.8%	1,083,370	752,099	16,170	---	768,269	12.5%	584,369	
13	Monticello	Off-Sale Only	---	13,782	6,090,981	4,546,747	1,544,234	25.4%	854,218	690,016	20,337	---	710,353	11.7%	530,000	
14	Bemidji	Off-Sale Only	---	15,462	6,039,403	4,261,400	1,778,003	29.4%	1,287,101	490,902	25,295	190,817	325,380	5.4%	206,758	
15	Fridley	Off-Sale Only	---	28,824	6,029,627	4,458,598	1,571,029	26.1%	1,085,273	485,756	2,332	---	488,088	8.1%	338,500	
16	Alexandria	Off-Sale Only	---	13,951	5,895,431	4,517,716	1,377,715	23.4%	994,922	382,793	3,958	9,353	377,398	6.4%	225,000	
17	Saint Anthony	Off-Sale Only	---	9,067	5,867,452	4,344,764	1,522,688	26.0%	1,265,249	257,439	8,632	---	266,071	4.5%	197,262	
18	Cambridge	Off-Sale Only	---	8,977	5,726,125	4,297,814	1,428,311	24.9%	876,136	552,175	11,398	---	563,573	9.8%	563,000	
19	Buffalo	Off-Sale Only	---	16,479	5,371,774	3,865,918	1,505,856	28.0%	957,624	548,232	115,974	7,184	657,022	12.2%	425,000	
20	Savage	Off-Sale Only	---	31,407	5,341,280	4,105,625	1,235,655	23.1%	1,080,836	154,819	---	12,658	142,161	2.7%	---	
21	Farmington	Off-Sale Only	---	22,880	5,256,645	3,923,968	1,332,677	25.4%	966,336	366,341	15,308	---	381,649	7.3%	194,377	
22	Marshall	Off-Sale Only	---	13,783	5,104,513	3,913,265	1,191,248	23.3%	691,343	499,905	33,369	74,336	458,938	9.0%	300,000	
23	Thief River Falls	Off-Sale Only	---	8,940	4,690,353	3,568,237	1,122,116	23.9%	776,933	345,183	18,272	---	363,455	7.7%	431,307	
24	Robbinsdale	Off-Sale Only	---	14,776	4,263,779	3,152,967	1,110,812	26.1%	936,276	174,536	16,556	221,769	(30,677)	-0.7%	150,000	
25	Anoka	Off-Sale Only	---	18,573	4,247,545	3,229,055	1,018,490	24.0%	849,631	168,859	25,307	---	194,166	4.6%	60,000	
26	Big Lake	Off-Sale Only	---	11,456	4,239,809	3,061,062	1,178,747	27.8%	692,756	485,991	26,847	13,281	499,557	11.8%	400,000	
27	Worthington	Off-Sale Only	---	13,510	4,135,970	3,087,930	1,048,040	25.3%	761,897	286,143	10,204	43,194	253,153	6.1%	225,000	
28	Princeton	Off-Sale Only	---	4,755	4,042,590	2,990,980	1,051,610	26.0%	557,057	494,553	28,899	---	523,452	12.9%	171,440	

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29	Nisswa	On- & Off-Sale	---	2,069	3,842,907	2,554,162	1,288,745	33.5%	985,843	302,902	5,313	---	308,215	8.0%	235,000
30	Fairmont	Off-Sale Only	---	10,307	3,807,689	2,672,999	1,134,690	29.8%	536,640	598,050	32,588	---	630,638	16.6%	560,000
31	Rogers	On- & Off-Sale	---	12,991	3,712,720	2,557,023	1,155,697	31.1%	852,063	303,634	5,792	---	309,426	8.3%	237,541
32	North Branch	Off-Sale Only	---	10,726	3,500,297	2,548,169	952,128	27.2%	976,355	(24,227)	912	5,202	(28,517)	-0.8%	40,000
33	Perham	Off-Sale Only	---	3,388	3,491,832	2,509,260	982,572	28.1%	521,201	461,371	52,860	2,400	511,831	14.7%	176,250
34	Mora	Off-Sale Only	---	3,598	3,277,996	2,410,902	867,094	26.5%	648,119	218,975	6,700	39,000	186,675	5.7%	298,942
35	Stacy	On- & Off-Sale	---	1,524	3,173,468	2,093,478	1,079,990	34.0%	822,427	257,563	34,769	34,901	257,431	8.1%	100,000
36	Lexington	Off-Sale Only	---	2,109	3,162,916	2,416,030	746,886	23.6%	580,886	166,000	4,111	10,060	160,051	5.1%	85,000
37	Park Rapids	Off-Sale Only	---	4,136	3,126,948	2,311,783	815,165	26.1%	566,367	248,798	4,276	---	253,074	8.1%	549,616
38	Mound	Off-Sale Only	---	9,347	3,092,958	2,295,344	797,614	25.8%	612,616	184,998	19,219	---	204,217	6.6%	128,072
39	Sauk Rapids	Off-Sale Only	---	13,954	3,033,406	2,342,360	691,046	22.8%	539,670	151,376	15,348	---	166,724	5.5%	80,000
40	Isanti	Off-Sale Only	---	6,031	2,942,860	2,129,562	813,298	27.6%	437,579	375,719	7,382	---	383,101	13.0%	350,000
41	Northfield	Off-Sale Only	---	20,426	2,902,846	2,156,167	746,679	25.7%	608,136	138,543	24,165	---	162,708	5.6%	45,000
42	Lindstrom	On- & Off-Sale	---	4,665	2,777,295	1,855,471	921,824	33.2%	671,038	250,786	36,617	---	287,403	10.3%	187,930
43	Hinckley	On- & Off-Sale	---	1,902	2,771,784	1,932,032	839,752	30.3%	597,178	242,574	801	10,720	232,655	8.4%	80,208
44	Delano	Off-Sale Only	---	6,187	2,760,043	1,987,695	772,348	28.0%	556,713	215,635	1,726	---	217,361	7.9%	390,916
45	Litchfield	Off-Sale Only	---	6,763	2,563,158	1,928,208	634,950	24.8%	427,803	207,147	2,858	---	210,005	8.2%	238,657
46	Two Harbors	Off-Sale Only	---	3,638	2,501,230	1,794,500	706,730	28.3%	508,137	198,593	8,433	---	207,026	8.3%	2,024
47	Saint Francis	Off-Sale Only	---	7,872	2,313,549	1,715,523	598,026	25.8%	449,297	148,729	26,891	---	175,620	7.6%	60,000
48	Grand Marais	Off-Sale Only	---	1,410	2,257,399	1,586,346	671,053	29.7%	374,134	296,919	8,881	---	305,800	13.5%	200,000
49	Milaca	Off-Sale Only	---	2,895	2,234,750	1,649,627	585,123	26.2%	419,182	165,941	181,495	---	347,436	15.5%	87,230
50	Redwood Falls	Off-Sale Only	---	5,236	2,194,209	1,633,253	560,956	25.6%	506,437	54,519	7,259	9,331	52,447	2.4%	120,000
51	Montevideo	Off-Sale Only	---	5,287	2,187,570	1,614,740	572,830	26.2%	430,817	142,013	4,829	---	146,842	6.7%	100,000
52	Wadena	Off-Sale Only	---	4,150	2,143,932	1,587,251	556,681	26.0%	335,188	221,493	5,538	---	227,031	10.6%	167,700
53	Morris	Off-Sale Only	---	5,452	2,074,209	1,595,795	478,414	23.1%	323,891	154,523	14,092	---	168,615	8.1%	102,263
54	Windom	Off-Sale Only	---	4,539	2,059,477	1,530,616	528,861	25.7%	369,547	159,314	6,820	---	166,134	8.1%	100,000
55	Pine City	Off-Sale Only	---	3,261	1,929,963	1,423,692	506,271	26.2%	341,243	165,028	2,296	---	167,324	8.7%	160,000
56	Glencoe	Off-Sale Only	---	5,520	1,926,156	1,397,726	528,430	27.4%	306,944	221,486	134	16,180	205,440	10.7%	135,000

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						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
57	Roseau	Off-Sale Only	--	2,775	1,813,546	1,347,670	465,876	25.7%	269,216	196,660	236	--	196,896	10.9%	100,000
58	Warroad	Off-Sale Only	--	1,838	1,811,546	1,390,256	421,290	23.3%	297,043	124,247	--	--	124,247	6.9%	85,000
59	Maple Lake	Off-Sale Only	--	2,164	1,710,892	1,277,541	433,351	25.3%	334,097	99,254	6,286	1,243	104,297	6.1%	25,000
60	Longville	On- & Off-Sale	--	161	1,675,911	1,013,226	662,685	39.5%	417,555	245,130	454	22,876	222,708	13.3%	210,000
61	Baudette	On- & Off-Sale	--	1,069	1,658,941	1,061,445	597,496	36.0%	414,488	183,008	10,452	--	193,460	11.7%	150,000
62	Blue Earth	Off-Sale Only	--	3,204	1,615,342	1,202,452	412,890	25.6%	335,743	77,147	12,758	--	89,905	5.6%	320,000
63	Long Prairie	Off-Sale Only	--	3,375	1,605,308	1,188,685	416,623	26.0%	268,092	148,531	8,609	--	157,140	9.8%	128,640
64	Pipestone	Off-Sale Only	--	4,150	1,592,588	1,193,451	399,137	25.1%	257,944	141,193	6,932	--	148,125	9.3%	283,350
65	Lonsdale	Off-Sale Only	--	4,128	1,580,610	1,218,361	362,249	22.9%	290,768	71,481	2,428	--	73,909	4.7%	--
66	Braham	Off-Sale Only	--	1,804	1,576,756	1,201,407	375,349	23.8%	272,562	102,787	130,054	120,022	112,819	7.2%	83,774
67	Kasson	Off-Sale Only	--	6,504	1,558,830	1,194,996	363,834	23.3%	256,213	107,621	--	1,142	106,479	6.8%	16,000
68	Battle Lake	Off-Sale Only	--	936	1,557,328	1,141,164	416,164	26.7%	334,626	81,538	2,377	--	83,915	5.4%	65,000
69	Paynesville	Off-Sale Only	--	2,513	1,494,862	1,165,553	329,309	22.0%	283,114	46,195	393	--	46,588	3.1%	35,000
70	Glenwood	Off-Sale Only	--	2,573	1,469,195	1,089,285	379,910	25.9%	194,766	185,144	3,369	--	188,513	12.8%	60,000
71	Bagley	Off-Sale Only	--	1,421	1,455,890	1,076,935	378,955	26.0%	281,497	97,458	585	29,421	68,622	4.7%	30,000
72	Cook	Off-Sale Only	--	547	1,441,377	1,070,668	370,709	25.7%	295,908	74,801	11,810	--	86,611	6.0%	--
73	Moose Lake	On- & Off-Sale	--	2,794	1,423,606	942,232	481,374	33.8%	388,832	92,542	--	--	92,542	6.5%	--
74	Pelican Rapids	Off-Sale Only	--	2,525	1,395,256	976,137	419,119	30.0%	224,352	194,767	1,798	24,447	172,118	12.3%	70,000
75	Luveme	Off-Sale Only	--	4,725	1,325,391	1,002,281	323,110	24.4%	268,205	54,905	2,573	--	57,478	4.3%	45,000
76	Hackensack	On- & Off-Sale	--	322	1,283,989	916,437	367,552	28.6%	337,030	30,522	11,611	7,610	34,523	2.7%	--
77	Hawley	Off-Sale Only	--	2,236	1,254,897	918,781	336,116	26.8%	274,249	61,867	--	10,408	51,459	4.1%	8,000
78	Dassel	Off-Sale Only	--	1,470	1,189,788	914,098	275,690	23.2%	225,927	49,763	19,705	29,827	39,641	3.3%	--
79	Granite Falls	Off-Sale Only	--	2,762	1,180,117	869,010	311,107	26.4%	205,848	105,259	17,598	6,330	116,527	9.9%	68,275
80	Blackduck	On- & Off-Sale	--	840	1,165,173	703,372	461,801	39.6%	378,768	83,033	12,153	--	95,186	8.2%	65,000
81	Benson	On- & Off-Sale	--	3,156	1,154,174	762,225	391,949	34.0%	336,656	55,293	39,074	229	94,138	8.2%	80,000
82	Jackson	Off-Sale Only	--	3,407	1,153,364	824,228	329,136	28.5%	239,972	89,164	6,452	--	95,616	8.3%	41,000
83	Aitkin	Off-Sale Only	--	2,123	1,142,189	869,703	272,486	23.9%	222,435	50,051	23,222	--	73,273	6.4%	75,000
84	Silver Bay	On- & Off-Sale	--	1,823	1,031,823	602,057	429,766	41.7%	372,249	57,517	2,955	--	60,472	5.9%	24,388

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85	Walker	Off-Sale Only	--	926	1,015,527	744,709	270,818	26.7%	204,016	66,802	1,642	--	68,444	6.7%
86	Olivia	Off-Sale Only	--	2,439	952,607	688,838	262,769	27.6%	242,935	19,834	4,973	--	24,807	2.6%
87	Plainview	On- & Off-Sale	--	3,387	930,861	601,569	329,292	35.4%	295,700	33,592	19,009	--	52,601	5.7%
88	Mahnomen	On- & Off-Sale	--	1,228	929,095	561,926	367,169	39.5%	402,797	(35,628)	19,027	--	(16,601)	-1.8%
89	Saint James	Off-Sale Only	--	4,545	919,725	600,512	319,213	34.7%	196,352	122,861	12,964	--	135,825	14.8%
90	Proctor	Off-Sale Only	--	3,071	917,246	673,505	243,741	26.6%	207,125	36,616	124	5,003	31,737	3.5%
91	Menahga	On- & Off-Sale	--	1,341	892,228	573,774	318,454	35.7%	258,602	59,852	490	144	60,198	6.7%
92	Le Center	On- & Off-Sale	--	2,524	868,114	575,204	292,910	33.7%	292,725	185	103,485	4,220	99,450	11.5%
93	Sherburn	On- & Off-Sale	--	1,053	864,082	509,580	354,502	41.0%	349,964	4,538	606	--	5,144	0.6%
94	Howard Lake	On- & Off-Sale	--	2,082	850,686	700,337	150,349	17.7%	160,508	(10,159)	2,524	--	(7,635)	-0.9%
95	Waverly	On- & Off-Sale	--	1,528	829,050	526,842	302,208	36.5%	308,667	(6,459)	--	181	(6,640)	-0.8%
96	Isle	On- & Off-Sale	--	779	819,246	514,733	304,513	37.2%	320,756	(16,243)	24,365	--	8,122	1.0%
97	Kenyon	On- & Off-Sale	--	1,836	791,642	517,499	274,143	34.6%	260,544	13,599	20,002	567	33,034	4.2%
98	Lake Park	On- & Off-Sale	--	804	774,627	484,019	290,608	37.5%	279,355	11,253	1,999	--	13,252	1.7%
99	Wells	Off-Sale Only	--	2,243	771,604	584,106	187,498	24.3%	196,734	(9,236)	10,248	--	1,012	0.1%
100	Osakis	On- & Off-Sale	--	1,784	763,470	454,253	309,217	40.5%	306,460	2,757	12,211	--	14,968	2.0%
101	Finlayson	On- & Off-Sale	--	306	755,311	460,291	295,020	39.1%	261,183	33,837	4,564	6,415	31,986	4.2%
102	Miltona	On- & Off-Sale	--	433	739,179	426,443	312,736	42.3%	288,978	23,758	11	--	23,769	3.2%
103	Frazee	On- & Off-Sale	--	1,405	715,933	474,662	241,271	33.7%	302,678	(61,407)	--	--	(61,407)	-8.6%
104	Nevis	On- & Off-Sale	--	416	707,455	389,304	318,151	45.0%	263,988	54,163	9,731	--	63,894	9.0%
105	Remer	On- & Off-Sale	--	404	691,639	439,768	251,871	36.4%	266,389	(14,518)	1,028	--	(13,490)	-2.0%
106	Caledonia	Off-Sale Only	--	2,824	688,560	511,942	176,618	25.7%	188,816	(12,198)	466	--	(11,732)	-1.7%
107	Randall	On- & Off-Sale	--	629	645,047	403,793	241,254	37.4%	208,094	33,160	11,282	--	44,442	6.9%
108	Barnesville	Off-Sale Only	--	2,666	630,498	498,128	132,370	21.0%	101,199	31,171	1,455	--	32,626	5.2%
109	Orr	On- & Off-Sale	--	289	610,146	340,758	269,388	44.2%	212,762	56,626	1,050	--	57,676	9.5%
110	Darwin	Off-Sale Only	--	355	606,035	488,348	117,687	19.4%	103,231	14,456	3,260	--	17,716	2.9%
111	New York Mills	On- & Off-Sale	--	1,226	603,793	363,476	240,317	39.8%	224,922	15,395	4,376	--	19,771	3.3%
112	Madelia	Off-Sale Only	--	2,302	603,533	445,036	158,497	26.3%	134,428	24,069	1,886	--	25,955	4.3%

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113	Underwood	Off-Sale Only	---	360	600,188	440,726	159,462	26.6%	123,028	36,434	202	444	36,192	6.0%	25,000
114	Vergas	Off-Sale Only	---	363	590,936	443,491	147,445	25.0%	97,980	49,465	3,016	---	52,481	8.9%	10,000
115	Tracy	Off-Sale Only	---	2,123	587,689	385,189	202,500	34.5%	171,659	30,841	2,649	---	33,490	5.7%	---
116	Mapleton	On- & Off-Sale	---	1,735	586,334	318,230	268,104	45.7%	219,678	48,426	43,206	---	91,632	15.6%	343,503
117	Fifty Lakes	On- & Off-Sale	---	405	583,810	293,549	290,261	49.7%	237,757	52,504	---	---	52,504	9.0%	10,036
118	Kelliher	On- & Off-Sale	---	259	583,793	328,663	255,130	43.7%	244,126	11,004	473	---	11,477	2.0%	20,000
119	Ivanhoe	On- & Off-Sale	---	546	579,950	361,881	218,069	37.6%	221,581	(3,512)	492	2,397	(5,417)	-0.9%	---
120	Barnum	On- & Off-Sale	---	605	569,263	274,685	294,578	51.7%	298,590	(4,012)	30,037	---	26,025	4.6%	---
121	Sacred Heart	On- & Off-Sale	---	504	550,107	290,448	259,659	47.2%	287,435	(27,776)	20,761	720	(7,735)	-1.4%	---
122	Silver Lake	On- & Off-Sale	---	802	549,480	290,896	258,584	47.1%	255,856	2,728	391	---	3,119	0.6%	10,770
123	Brandon	On- & Off-Sale	---	495	546,701	323,329	223,372	40.9%	199,409	23,963	2,620	---	26,583	4.9%	10,000
124	Boyd	On- & Off-Sale	---	155	545,744	300,240	245,504	45.0%	289,792	(44,288)	26,985	6,330	(23,633)	-4.3%	---
125	Ogilvie	On- & Off-Sale	---	358	543,870	305,917	237,953	43.8%	258,856	(20,903)	591	---	(20,312)	-3.7%	---
126	Twin Valley	On- & Off-Sale	---	797	540,206	290,991	249,215	46.1%	199,346	49,869	3,070	---	52,939	9.8%	5,000
127	Mazeppa	On- & Off-Sale	---	876	539,866	318,465	221,401	41.0%	241,510	(20,109)	19,654	2,753	(3,208)	-0.6%	---
128	Sebaka	On- & Off-Sale	---	692	535,226	324,372	210,854	39.4%	242,428	(31,574)	---	139	(31,713)	-5.9%	(6,397)
129	Appleton	Off-Sale Only	---	1,356	527,479	363,100	164,379	31.2%	139,332	25,047	---	892	24,155	4.6%	---
130	Browerville	On- & Off-Sale	---	789	524,993	297,015	227,978	43.4%	208,685	19,293	10,987	---	30,280	5.8%	9,000
131	Lakefield	Off-Sale Only	---	1,708	524,708	377,167	147,541	28.1%	128,628	18,913	6,260	---	25,173	4.8%	6,000
132	Fairfax	On- & Off-Sale	---	1,152	507,941	272,752	235,189	46.3%	265,057	(29,868)	6,759	---	(23,109)	-4.5%	---
133	Mentor	On- & Off-Sale	---	146	496,087	226,880	269,207	54.3%	217,208	51,999	909	---	52,908	10.7%	28,773
134	Ada	Off-Sale Only	---	1,672	492,789	354,602	138,187	28.0%	180,538	(42,351)	---	---	(42,351)	-8.6%	68,000
135	Clearbrook	On- & Off-Sale	---	520	492,470	260,395	232,075	47.1%	197,456	34,619	---	---	34,619	7.0%	10,000
136	Beaver Bay	On- & Off-Sale	---	180	489,358	302,791	186,567	38.1%	153,589	32,978	8,583	---	41,561	8.5%	---
137	Akeley	On- & Off-Sale	---	451	485,163	276,763	208,400	43.0%	231,201	(22,801)	538	1,752	(24,015)	-4.9%	---
138	Dawson	Off-Sale Only	---	1,455	458,564	328,669	129,895	28.3%	133,227	(3,332)	666	---	(2,666)	-0.6%	---
139	Walnut Grove	On- & Off-Sale	---	818	455,588	215,599	239,989	52.7%	259,037	(19,048)	3,071	---	(15,977)	-3.5%	---
140	Big Falls	On- & Off-Sale	---	210	447,246	208,516	238,730	53.4%	204,749	33,981	897	---	34,878	7.8%	10,000

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Table 6
Comparison of City Liquor Store Operations - 2018
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Gross Profit			Operating		Nonoperating		Net Profit/(Loss)		
						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
141	Callaway	On- & Off-Sale	---	231	446,316	172,450	273,866	61.4%	230,068	43,798	461	---	44,259	9.9%	19,980
142	Ellendale	On- & Off-Sale	---	672	444,378	245,230	199,148	44.8%	230,121	(30,973)	18	---	(30,955)	-7.0%	---
143	Elizabeth	Off-Sale Only	---	168	426,238	319,813	106,425	25.0%	76,773	29,652	---	---	29,652	7.0%	---
144	Spring Grove	On- & Off-Sale	---	1,291	423,550	277,399	146,151	34.5%	139,814	6,337	4,808	---	11,145	2.6%	8,000
145	Buffalo Lake	On- & Off-Sale	---	674	418,804	220,076	198,728	47.5%	226,510	(27,782)	6,464	---	(21,318)	-5.1%	---
146	Madison	Off-Sale Only	---	1,459	414,426	305,999	108,427	26.2%	94,973	13,454	1,059	---	14,513	3.5%	15,000
147	Ogema	On- & Off-Sale	[0]	179	399,862	185,063	214,799	53.7%	133,966	80,833	1,959	---	82,792	20.7%	5,000
148	Spring Lake Park	Off-Sale Only	[16]	6,410	395,762	366,894	28,868	7.3%	201,275	(172,407)	826,338	1,431	652,500	164.9%	1,901,032
149	Clarissa	On- & Off-Sale	---	663	394,833	269,753	125,080	31.7%	143,257	(18,177)	43,350	5,271	19,902	5.0%	---
150	Foreston	On- & Off-Sale	[0]	528	393,079	178,652	214,427	54.6%	194,593	19,834	12,754	---	32,588	8.3%	37,059
151	Cromwell	On- & Off-Sale	---	240	390,016	186,575	203,441	52.2%	174,151	29,290	5,014	---	34,304	8.8%	---
152	Ulen	On- & Off-Sale	---	554	384,434	173,079	211,355	55.0%	192,400	18,955	489	---	19,444	5.1%	---
153	Wolf Lake	On- & Off-Sale	---	60	384,302	203,659	180,643	47.0%	197,504	(16,861)	3,386	---	(13,475)	-3.5%	---
154	Hittredal	On- & Off-Sale	---	199	370,599	146,013	224,586	60.6%	190,492	34,094	---	---	34,094	9.2%	---
155	Littlefork	On- & Off-Sale	---	616	369,307	200,568	168,739	45.7%	165,530	3,209	5,913	---	9,122	2.5%	---
156	Medford	On- & Off-Sale	---	1,284	368,712	183,136	185,576	50.3%	177,490	8,086	9,194	---	17,280	4.7%	---
157	Ranier	On- & Off-Sale	---	587	368,271	156,411	211,860	57.5%	204,473	7,387	6,117	---	13,504	3.7%	20,000
158	Holdingford	On- & Off-Sale	---	717	362,544	199,797	162,747	44.9%	162,166	581	17,534	216	17,899	4.9%	---
159	De Graff	On- & Off-Sale	---	119	361,067	176,408	184,659	51.1%	227,108	(42,449)	50,241	2,534	5,258	1.5%	---
160	Heron Lake	On- & Off-Sale	---	672	359,816	171,054	188,762	52.5%	147,622	41,140	592	605	41,127	11.4%	---
161	Northome	On- & Off-Sale	---	176	356,562	190,540	166,022	46.6%	137,220	28,802	48	---	28,850	8.1%	20,000
162	Goodridge	On- & Off-Sale	---	140	349,852	176,585	173,267	49.5%	170,116	3,151	---	---	3,151	0.9%	---
163	Palisade	On- & Off-Sale	---	152	345,952	233,292	112,660	32.6%	167,956	(55,296)	30,197	---	(25,099)	-7.3%	15,750
164	Balaton	On- & Off-Sale	---	630	337,436	195,628	141,808	42.0%	141,181	627	4,969	120	5,476	1.6%	1
165	Gilman	On- & Off-Sale	---	235	324,705	163,059	161,646	49.8%	195,905	(34,259)	17,509	---	(16,750)	-5.2%	---
166	Millerville	On- & Off-Sale	---	107	319,188	181,053	138,135	43.3%	159,683	(21,548)	640	---	(20,908)	-6.6%	(5,000)
167	Lancaster	On- & Off-Sale	---	330	297,270	141,996	155,274	52.2%	118,328	36,946	399	---	37,345	12.6%	50,000
168	Avoca	On- & Off-Sale	---	138	273,743	110,729	163,014	59.6%	126,253	36,761	10,890	2,566	45,085	16.5%	23,722

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Table 6
Comparison of City Liquor Store Operations - 2018
Ranked by Gross Sales

Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Gross Profit			Operating		Nonoperating		Net Profit/(Loss)		
						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
169	Dalton	Off-Sale Only	---	250	265,975	191,498	74,477	28.0%	59,166	15,311	445	---	15,756	5.9%	---
170	Hanska	On- & Off-Sale	---	369	264,634	141,899	122,735	46.4%	119,229	3,506	10,361	536	13,331	5.0%	---
171	Vermdale	On- & Off-Sale	[34]	581	264,046	134,501	129,545	49.1%	134,221	(4,676)	404	687	(4,959)	-1.9%	---
172	Hadley	On- & Off-Sale	---	58	261,771	109,992	151,779	58.0%	143,311	8,468	22,701	122	31,047	11.9%	---
173	Okabena	On- & Off-Sale	---	202	253,516	126,218	127,298	50.2%	145,782	(18,484)	---	---	(18,484)	-7.3%	---
174	Russell	On- & Off-Sale	---	329	250,694	135,267	115,427	46.0%	126,459	(11,032)	883	---	(10,149)	-4.0%	20,000
175	West Concord	On- & Off-Sale	---	776	243,591	153,834	89,757	36.8%	133,125	(43,368)	7,046	---	(36,322)	-14.9%	---
176	Eagle Bend	On- & Off-Sale	---	519	238,118	133,338	104,780	44.0%	112,212	(7,432)	15,842	---	8,410	3.5%	2,000
177	Hanley Falls	On- & Off-Sale	---	275	226,052	121,450	104,602	46.3%	124,429	(19,827)	11,539	---	(8,288)	-3.7%	(10,000)
178	Butterfield	Off-Sale Only	---	572	206,054	154,216	51,838	25.2%	67,801	(15,963)	23,143	20,537	(13,357)	-6.5%	---
179	Cleveland	On- & Off-Sale	---	735	202,411	104,598	97,813	48.3%	120,453	(22,640)	26,441	---	3,801	1.9%	---
180	Kiester	Off-Sale Only	[34]	473	183,729	134,930	48,799	26.6%	62,289	(13,490)	31,730	28,698	(10,458)	-5.7%	---
181	Lewisville	On- & Off-Sale	---	243	166,312	80,715	85,597	51.5%	97,541	(11,944)	26,668	---	14,724	8.9%	19,974
182	Clontarf	On- & Off-Sale	[0][16]	150	149,605	144,439	5,166	3.5%	50,549	(45,383)	60,139	---	14,756	9.9%	---
183	Elmore	Off-Sale Only	---	584	128,483	98,028	30,455	23.7%	50,367	(19,912)	50	---	(19,862)	-15.5%	---
184	Erhard	Off-Sale Only	[0][16]	146	90,394	51,084	39,310	43.5%	1,719	37,591	6,974	---	44,565	49.3%	100,662
185	Parkers Prairie	On- & Off-Sale	[21]	1,024	67,030	34,536	32,494	48.5%	(10,499)	42,993	---	297,031	(254,038)	-379.0%	(342,693)
186	Conger	On- & Off-Sale	[32]	134	234	---	234	100.0%	19	215	404	---	619	264.5%	71,511
187	Flensburg	On- & Off-Sale	[0][32]	226	---	---	---	---	1,712	(1,712)	---	---	(1,712)	---	---
188	Rush City	Off-Sale Only	[32]	3,094	---	---	---	---	2,632	(2,632)	227	---	(2,405)	---	442,225
189	Vesta	On- & Off-Sale	[32]	297	---	---	---	---	---	---	---	5,337	(5,337)	---	---
190	Sleepy Eye	Off-Sale Only	[32]	3,464	---	---	---	---	76	(76)	918	83,946	(83,104)	---	88,440
Off-Sale Only					882,764	\$290,355,179	\$213,812,158	26.4%	\$53,612,247	\$22,930,774	\$3,945,306	\$1,376,093	\$25,499,987	8.8%	\$19,019,020
On- & Off -Sale					91,096	\$69,834,939	\$41,751,127	40.2%	\$25,061,732	\$3,022,080	\$1,027,532	\$534,924	\$3,514,688	5.0%	\$2,683,949
All Stores					973,860	\$360,190,118	\$255,563,285	29.0%	\$78,673,979	\$25,952,854	\$4,972,838	\$1,911,017	\$29,014,675	8.1%	\$21,702,969

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Table 7
Comparison of City Liquor Store Operations - 2018
Ranked by Net Profit/(Loss) as a Percent of Sales

Ranking	Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating		Net Profit/(Loss)	
					Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
1	Conger	On- & Off-Sale	[32]	134	234	---	234	100.0%	19	215	404	---	619	264.5%
2	Spring Lake Park	Off-Sale Only	[16]	6,410	395,762	366,894	28,868	7.3%	201,275	(172,407)	826,338	1,431	652,500	164.9%
3	Ethard	Off-Sale Only	[0][16]	146	90,394	51,084	39,310	43.5%	1,719	37,591	6,974	---	44,565	49.3%
4	Ogema	On- & Off-Sale	[0]	179	399,862	185,063	214,799	53.7%	133,966	80,833	1,959	---	82,792	20.7%
5	Lakeville	Off-Sale Only	---	64,334	15,276,433	11,465,639	3,810,794	24.9%	2,783,557	1,027,237	1,645,633	157	2,672,713	17.5%
6	Fairmont	Off-Sale Only	---	10,307	3,807,689	2,672,999	1,134,690	29.8%	536,640	598,050	32,588	---	630,638	16.6%
7	Avoca	On- & Off-Sale	---	138	273,743	110,729	163,014	59.6%	126,253	36,761	10,890	2,566	45,085	16.5%
8	Mapleton	On- & Off-Sale	---	1,735	586,334	318,230	268,104	45.7%	219,678	48,426	43,206	---	91,632	15.6%
9	Milaca	Off-Sale Only	---	2,895	2,234,750	1,649,627	585,123	26.2%	419,182	165,941	181,495	---	347,436	15.5%
10	Saint James	Off-Sale Only	---	4,545	919,725	600,512	319,213	34.7%	196,352	122,861	12,964	---	135,825	14.8%
11	Perham	Off-Sale Only	---	3,388	3,491,832	2,509,260	982,572	28.1%	521,201	461,371	52,860	2,400	511,831	14.7%
12	Elk River	Off-Sale Only	---	24,891	7,203,155	5,119,654	2,083,501	28.9%	1,114,046	969,455	55,235	---	1,024,690	14.2%
13	Grand Marais	Off-Sale Only	---	1,410	2,257,399	1,586,346	671,053	29.7%	374,134	296,919	8,881	---	305,800	13.5%
14	Longville	On- & Off-Sale	---	161	1,675,911	1,013,226	662,685	39.5%	417,555	245,130	454	22,876	222,708	13.3%
15	Isanti	Off-Sale Only	---	6,031	2,942,860	2,129,562	813,298	27.6%	437,579	375,719	7,382	---	383,101	13.0%
16	Princeton	Off-Sale Only	---	4,755	4,042,590	2,990,980	1,051,610	26.0%	557,057	494,553	28,899	---	523,452	12.9%
17	Glenwood	Off-Sale Only	---	2,573	1,469,195	1,089,285	379,910	25.9%	194,766	185,144	3,369	---	188,513	12.8%
18	Lancaster	On- & Off-Sale	---	330	297,270	141,996	155,274	52.2%	118,328	36,946	399	---	37,345	12.6%
19	Fergus Falls	Off-Sale Only	---	13,747	6,162,911	4,327,442	1,835,469	29.8%	1,083,370	752,099	16,170	---	768,269	12.5%
20	Pelican Rapids	Off-Sale Only	---	2,525	1,395,256	976,137	419,119	30.0%	224,352	194,767	1,798	24,447	172,118	12.3%
21	Buffalo	Off-Sale Only	---	16,479	5,371,774	3,865,918	1,505,856	28.0%	957,624	548,232	115,974	7,184	657,022	12.2%
22	Detroit Lakes	Off-Sale Only	---	9,475	7,126,887	5,183,916	1,942,971	27.3%	898,462	1,044,509	30,496	206,553	868,452	12.2%
23	Apple Valley	Off-Sale Only	---	53,429	9,445,281	6,568,030	2,877,251	30.5%	1,766,068	1,111,183	49,418	20,955	1,139,646	12.1%
24	Hadley	On- & Off-Sale	---	58	261,771	109,992	151,779	58.0%	143,311	8,468	22,701	122	31,047	11.9%
25	Big Lake	Off-Sale Only	---	11,456	4,239,809	3,061,062	1,178,747	27.8%	692,756	485,991	26,847	13,281	499,557	11.8%
26	Monticello	Off-Sale Only	---	13,782	6,090,981	4,546,747	1,544,234	25.4%	854,218	690,016	20,337	---	710,353	11.7%
27	Baudette	On- & Off-Sale	---	1,069	1,658,941	1,061,445	597,496	36.0%	414,488	183,008	10,452	---	193,460	11.7%
28	Le Center	On- & Off-Sale	---	2,524	868,114	575,204	292,910	33.7%	292,725	185	103,485	4,220	99,450	11.5%

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

Ranking	Name of City	Type of Store	Footnotes	Population	Sales (\$)	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)			
						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers (\$)
29	Heron Lake	On- & Off-Sale	--	672	359,816	171,054	188,762	52.5%	147,622	41,140	592	605	41,127	11.4%	---
30	Roseau	Off-Sale Only	--	2,775	1,813,546	1,347,670	465,876	25.7%	269,216	196,660	236	---	196,896	10.9%	100,000
31	Edina	Off-Sale Only	--	52,535	13,401,754	9,461,178	3,940,576	29.4%	2,533,981	1,406,595	25,246	---	1,431,841	10.7%	800,000
32	Glencoe	Off-Sale Only	--	5,520	1,926,156	1,397,726	528,430	27.4%	306,944	221,486	134	16,180	205,440	10.7%	135,000
33	Mentor	On- & Off-Sale	--	146	496,087	226,880	269,207	54.3%	217,208	51,999	909	---	52,908	10.7%	28,773
34	Wadena	Off-Sale Only	--	4,150	2,143,932	1,587,251	556,681	26.0%	335,188	221,493	5,538	---	227,031	10.6%	167,700
35	Lindstrom	On- & Off-Sale	--	4,665	2,777,295	1,855,471	921,824	33.2%	671,038	250,786	36,617	---	287,403	10.3%	187,930
36	Callaway	On- & Off-Sale	--	231	446,316	172,450	273,866	61.4%	230,068	43,798	461	---	44,259	9.9%	19,980
37	Granite Falls	Off-Sale Only	--	2,762	1,180,117	869,010	311,107	26.4%	205,848	105,259	17,598	6,330	116,527	9.9%	68,275
38	Clontarf	On- & Off-Sale	[0][16]	150	149,605	144,439	5,166	3.5%	50,549	(45,383)	60,139	---	14,756	9.9%	19,974
39	Cambridge	Off-Sale Only	--	8,977	5,726,125	4,297,814	1,428,311	24.9%	876,136	552,175	11,398	---	563,573	9.8%	563,000
40	Twin Valley	On- & Off-Sale	--	797	540,206	290,991	249,215	46.1%	199,346	49,869	3,070	---	52,939	9.8%	5,000
41	Long Prairie	Off-Sale Only	--	3,375	1,605,308	1,188,685	416,623	26.0%	268,092	148,531	8,609	---	157,140	9.8%	128,640
42	Orr	On- & Off-Sale	--	289	610,146	340,758	269,388	44.2%	212,762	56,626	1,050	---	57,676	9.5%	40,500
43	Hutchinson	Off-Sale Only	--	14,260	6,243,619	4,760,414	1,483,205	23.8%	886,926	596,279	2,792	14,645	584,426	9.4%	500,000
44	Pipestone	Off-Sale Only	--	4,150	1,592,588	1,193,451	399,137	25.1%	257,944	141,193	6,932	---	148,125	9.3%	283,350
45	Hittredal	On- & Off-Sale	--	199	370,599	146,013	224,586	60.6%	190,492	34,094	---	---	34,094	9.2%	---
46	Nevis	On- & Off-Sale	--	416	707,455	389,304	318,151	45.0%	263,988	54,163	9,731	---	63,894	9.0%	35,000
47	Fifty Lakes	On- & Off-Sale	--	405	583,810	293,549	290,261	49.7%	237,757	52,504	---	---	52,504	9.0%	10,036
48	Marshall	Off-Sale Only	--	13,783	5,104,513	3,913,265	1,191,248	23.3%	691,343	499,905	33,369	74,336	458,938	9.0%	300,000
49	Vergas	Off-Sale Only	--	363	590,936	443,491	147,445	25.0%	97,980	49,465	3,016	---	52,481	8.9%	10,000
50	Lewisville	On- & Off-Sale	--	243	166,312	80,715	85,597	51.5%	97,541	(11,944)	26,668	---	14,724	8.9%	---
51	Cromwell	On- & Off-Sale	--	240	390,016	186,575	203,441	52.2%	174,151	29,290	5,014	---	34,304	8.8%	---
52	Pine City	Off-Sale Only	--	3,261	1,929,963	1,423,692	506,271	26.2%	341,243	165,028	2,296	---	167,324	8.7%	160,000
53	Beaver Bay	On- & Off-Sale	--	180	489,358	302,791	186,567	38.1%	153,589	32,978	8,583	---	41,561	8.5%	---
54	Hinckley	On- & Off-Sale	--	1,902	2,771,784	1,932,032	839,752	30.3%	597,178	242,574	801	10,720	232,655	8.4%	80,208
55	Rogers	On- & Off-Sale	--	12,991	3,712,720	2,557,023	1,155,697	31.1%	852,063	303,634	5,792	---	309,426	8.3%	237,541
56	Foreston	On- & Off-Sale	[0]	528	393,079	178,652	214,427	54.6%	194,593	19,834	12,754	---	32,588	8.3%	37,059

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							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
57	Jackson	Off-Sale Only	--	3,407	1,153,364	824,228	329,136	28.5%	239,972	89,164	6,452	---	95,616	8.3%
58	Two Harbors	Off-Sale Only	--	3,638	2,501,230	1,794,500	706,730	28.3%	508,137	198,593	8,433	---	207,026	8.3%
59	Litchfield	Off-Sale Only	--	6,763	2,563,158	1,928,208	634,950	24.8%	427,803	207,147	2,858	---	210,005	8.2%
60	Blackduck	On- & Off-Sale	--	840	1,165,173	703,372	461,801	39.6%	378,768	83,033	12,153	---	95,186	8.2%
61	Benson	On- & Off-Sale	--	3,156	1,154,174	762,225	391,949	34.0%	336,656	55,293	39,074	229	94,138	8.2%
62	Morris	Off-Sale Only	--	5,452	2,074,209	1,595,795	478,414	23.1%	323,891	154,523	14,092	---	168,615	8.1%
63	Stacy	On- & Off-Sale	--	1,524	3,173,468	2,093,478	1,079,990	34.0%	822,427	257,563	34,769	34,901	257,431	8.1%
64	Fridley	Off-Sale Only	--	28,824	6,029,627	4,458,598	1,571,029	26.1%	1,085,273	485,756	2,332	---	488,088	8.1%
65	Park Rapids	Off-Sale Only	--	4,136	3,126,948	2,311,783	815,165	26.1%	566,367	248,798	4,276	---	253,074	8.1%
66	Northome	On- & Off-Sale	--	176	356,562	190,540	166,022	46.6%	137,220	28,802	48	---	28,850	8.1%
67	Windom	Off-Sale Only	--	4,539	2,059,477	1,530,616	528,861	25.7%	369,547	159,314	6,820	---	166,134	8.1%
68	Nisswa	On- & Off-Sale	--	2,069	3,842,907	2,554,162	1,288,745	33.5%	985,843	302,902	5,313	---	308,215	8.0%
69	Eden Prairie	Off-Sale Only	--	63,456	10,848,725	7,718,632	3,130,093	28.9%	2,255,144	874,949	35,567	54,223	856,293	7.9%
70	Delano	Off-Sale Only	--	6,187	2,760,043	1,987,695	772,348	28.0%	556,713	215,635	1,726	---	217,361	7.9%
71	Big Falls	On- & Off-Sale	--	210	447,246	208,516	238,730	53.4%	204,749	33,981	897	---	34,878	7.8%
72	Thief River Falls	Off-Sale Only	--	8,940	4,690,353	3,568,237	1,122,116	23.9%	776,933	345,183	18,272	---	363,455	7.7%
73	Saint Francis	Off-Sale Only	--	7,872	2,313,549	1,715,523	598,026	25.8%	449,297	148,729	26,891	---	175,620	7.6%
74	Wayzata	On- & Off-Sale	--	4,719	6,395,736	3,198,367	3,197,369	50.0%	2,636,737	560,632	36,383	117,945	479,070	7.5%
75	Farmington	Off-Sale Only	--	22,880	5,256,645	3,923,968	1,332,677	25.4%	966,336	366,341	15,308	---	381,649	7.3%
76	Braham	Off-Sale Only	--	1,804	1,576,756	1,201,407	375,349	23.8%	272,562	102,787	130,054	120,022	112,819	7.2%
77	Clearbrook	On- & Off-Sale	--	520	492,470	260,395	232,075	47.1%	197,456	34,619	---	---	34,619	7.0%
78	Elizabeth	Off-Sale Only	--	168	426,238	319,813	106,425	25.0%	76,773	29,652	---	---	29,652	7.0%
79	Randall	On- & Off-Sale	--	629	645,047	403,793	241,254	37.4%	208,094	33,160	11,282	---	44,442	6.9%
80	Richfield	Off-Sale Only	--	36,436	11,561,557	8,645,844	2,915,713	25.2%	2,159,720	755,993	39,611	---	795,604	6.9%
81	Warroad	Off-Sale Only	--	1,838	1,811,546	1,390,256	421,290	23.3%	297,043	124,247	---	---	124,247	6.9%
82	Kasson	Off-Sale Only	--	6,504	1,558,830	1,194,996	363,834	23.3%	256,213	107,621	---	---	106,479	6.8%
83	Menahga	On- & Off-Sale	--	1,341	892,228	573,774	318,454	35.7%	258,602	59,852	490	144	60,198	6.7%
84	Walker	Off-Sale Only	--	926	1,015,527	744,709	270,818	26.7%	204,016	66,802	1,642	---	68,444	6.7%

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						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers (\$)
85	Montevideo	Off-Sale Only	--	5,287	2,187,570	1,614,740	572,830	26.2%	430,817	142,013	4,829	---	146,842	6.7%	100,000
86	Mound	Off-Sale Only	--	9,347	3,092,958	2,295,344	797,614	25.8%	612,616	184,998	19,219	---	204,217	6.6%	128,072
87	Moose Lake	On- & Off-Sale	--	2,794	1,423,606	942,232	481,374	33.8%	388,832	92,542	--	---	92,542	6.5%	---
88	Aitkin	Off-Sale Only	--	2,123	1,142,189	869,703	272,486	23.9%	222,435	50,051	23,222	---	73,273	6.4%	75,000
89	Alexandria	Off-Sale Only	--	13,951	5,895,431	4,517,716	1,377,715	23.4%	994,922	382,793	3,958	9,353	377,398	6.4%	225,000
90	Worthington	Off-Sale Only	--	13,510	4,135,970	3,087,930	1,048,040	25.3%	761,897	286,143	10,204	43,194	253,153	6.1%	225,000
91	Maple Lake	Off-Sale Only	--	2,164	1,710,892	1,277,541	433,351	25.3%	334,097	99,254	6,286	1,243	104,297	6.1%	25,000
92	Underwood	Off-Sale Only	--	360	600,188	440,726	159,462	26.6%	123,028	36,434	202	444	36,192	6.0%	25,000
93	Cook	Off-Sale Only	--	547	1,441,377	1,070,668	370,709	25.7%	295,908	74,801	11,810	---	86,611	6.0%	---
94	Dalton	Off-Sale Only	--	250	265,975	191,498	74,477	28.0%	59,166	15,311	445	---	15,756	5.9%	---
95	Silver Bay	On- & Off-Sale	--	1,823	1,031,823	602,057	429,766	41.7%	372,249	57,517	2,955	---	60,472	5.9%	24,388
96	Browerville	On- & Off-Sale	--	789	524,993	297,015	227,978	43.4%	208,685	19,293	10,987	---	30,280	5.8%	9,000
97	Tracy	Off-Sale Only	--	2,123	587,689	385,189	202,500	34.5%	171,659	30,841	2,649	---	33,490	5.7%	---
98	Mora	Off-Sale Only	--	3,598	3,277,996	2,410,902	867,094	26.5%	648,119	218,975	6,700	39,000	186,675	5.7%	298,942
99	Plainview	On- & Off-Sale	--	3,387	930,861	601,569	329,292	35.4%	295,700	33,592	19,009	---	52,601	5.7%	---
100	Northfield	Off-Sale Only	--	20,426	2,902,846	2,156,167	746,679	25.7%	608,136	138,543	24,165	---	162,708	5.6%	45,000
101	Blue Earth	Off-Sale Only	--	3,204	1,615,342	1,202,452	412,890	25.6%	335,743	77,147	12,758	---	89,905	5.6%	320,000
102	Sauk Rapids	Off-Sale Only	--	13,954	3,033,406	2,342,360	691,046	22.8%	539,670	151,376	15,348	---	166,724	5.5%	80,000
103	Battle Lake	Off-Sale Only	--	936	1,557,328	1,141,164	416,164	26.7%	334,626	81,538	2,377	---	83,915	5.4%	65,000
104	Bemidji	Off-Sale Only	--	15,462	6,039,403	4,261,400	1,778,003	29.4%	1,287,101	490,902	25,295	190,817	325,380	5.4%	206,758
105	Barnesville	Off-Sale Only	--	2,666	630,498	498,128	132,370	21.0%	101,199	31,171	1,455	---	32,626	5.2%	---
106	Lexington	Off-Sale Only	--	2,109	3,162,916	2,416,030	746,886	23.6%	580,886	166,000	4,111	10,060	160,051	5.1%	85,000
107	Ulen	On- & Off-Sale	--	554	384,434	173,079	211,355	55.0%	192,400	18,955	489	---	19,444	5.1%	---
108	Clarissa	On- & Off-Sale	--	663	394,833	269,753	125,080	31.7%	143,257	(18,177)	43,350	5,271	19,902	5.0%	---
109	Hanska	On- & Off-Sale	--	369	264,634	141,899	122,735	46.4%	119,229	3,506	10,361	536	13,331	5.0%	---
110	Holdingford	On- & Off-Sale	--	717	362,544	199,797	162,747	44.9%	162,166	581	17,534	216	17,899	4.9%	---
111	Brandon	On- & Off-Sale	--	495	546,701	323,329	223,372	40.9%	199,409	23,963	2,620	---	26,583	4.9%	10,000
112	Lakefield	Off-Sale Only	--	1,708	524,708	377,167	147,541	28.1%	128,628	18,913	6,260	---	25,173	4.8%	6,000

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					Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
113	Bagley	Off-Sale Only	--	1,421	1,455,890	1,076,935	378,955	26.0%	281,497	97,458	585	29,421	68,622	4.7%
114	Medford	On- & Off-Sale	--	1,284	368,712	183,136	185,576	50.3%	177,490	8,086	9,194	--	17,280	4.7%
115	Lonsdale	Off-Sale Only	--	4,128	1,580,610	1,218,361	362,249	22.9%	290,768	71,481	2,428	--	73,909	4.7%
116	Appleton	Off-Sale Only	--	1,356	527,479	363,100	164,379	31.2%	139,332	25,047	--	892	24,155	4.6%
117	Barnum	On- & Off-Sale	--	605	569,263	274,685	294,578	51.7%	298,590	(4,012)	30,037	--	26,025	4.6%
118	Anoka	Off-Sale Only	--	18,573	4,247,545	3,229,055	1,018,490	24.0%	849,631	168,859	25,307	--	194,166	4.6%
119	Saint Anthony	Off-Sale Only	--	9,067	5,867,452	4,344,764	1,522,688	26.0%	1,265,249	257,439	8,632	--	266,071	4.5%
120	Columbia Heights	Off-Sale Only	--	20,840	8,588,576	6,448,223	2,140,353	24.9%	1,708,034	432,319	17,394	61,004	388,709	4.5%
121	Brooklyn Center	Off-Sale Only	--	32,299	6,743,790	4,865,400	1,878,390	27.9%	1,613,573	264,817	28,363	--	293,180	4.3%
122	Luveme	Off-Sale Only	--	4,725	1,325,391	1,002,281	323,110	24.4%	268,205	54,905	2,573	--	57,478	4.3%
123	Madelia	Off-Sale Only	--	2,302	603,533	445,036	158,497	26.3%	134,428	24,069	1,886	--	25,955	4.3%
124	Finlayson	On- & Off-Sale	--	306	755,311	460,291	295,020	39.1%	261,183	33,837	4,564	6,415	31,986	4.2%
125	Kenyon	On- & Off-Sale	--	1,836	791,642	517,499	274,143	34.6%	260,544	13,599	20,002	567	33,034	4.2%
126	Hawley	Off-Sale Only	--	2,236	1,254,897	918,781	336,116	26.8%	274,249	61,867	--	10,408	51,459	4.1%
127	Ranier	On- & Off-Sale	--	587	368,271	156,411	211,860	57.5%	204,473	7,387	6,117	--	13,504	3.7%
128	Eagle Bend	On- & Off-Sale	--	519	238,118	133,338	104,780	44.0%	112,212	(7,432)	15,842	--	8,410	3.5%
129	Madison	Off-Sale Only	--	1,459	414,426	305,999	108,427	26.2%	94,973	13,454	1,059	--	14,513	3.5%
130	Proctor	Off-Sale Only	--	3,071	917,246	673,505	243,741	26.6%	207,125	36,616	124	5,003	31,737	3.5%
131	Dassel	Off-Sale Only	--	1,470	1,189,788	914,098	275,690	23.2%	225,927	49,763	19,705	29,827	39,641	3.3%
132	New York Mills	On- & Off-Sale	--	1,226	603,793	363,476	240,317	39.8%	224,922	15,395	4,376	--	19,771	3.3%
133	Miliona	On- & Off-Sale	--	433	739,179	426,443	312,736	42.3%	288,978	23,758	11	--	23,769	3.2%
134	Paynesville	Off-Sale Only	--	2,513	1,494,862	1,165,553	329,309	22.0%	283,114	46,195	393	--	46,588	3.1%
135	Darwin	Off-Sale Only	--	355	606,035	488,348	117,687	19.4%	103,231	14,456	3,260	--	17,716	2.9%
136	Hackensack	On- & Off-Sale	--	322	1,283,989	916,437	367,552	28.6%	337,030	30,522	11,611	7,610	34,523	2.7%
137	Savage	Off-Sale Only	--	31,407	5,341,280	4,105,625	1,235,655	23.1%	1,080,836	154,819	--	12,658	142,161	2.7%
138	Spring Grove	On- & Off-Sale	--	1,291	423,550	277,399	146,151	34.5%	139,814	6,337	4,808	--	11,145	2.6%
139	Olivia	Off-Sale Only	--	2,439	952,607	689,838	262,769	27.6%	242,935	19,834	4,973	--	24,807	2.6%
140	Littlefork	On- & Off-Sale	--	616	369,307	200,568	168,739	45.7%	165,530	3,209	5,913	--	9,122	2.5%

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						Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers (\$)
141	Redwood Falls	Off-Sale Only	---	5,236	2,194,209	1,633,253	560,956	25.6%	506,437	54,519	7,259	9,331	52,447	2.4%	120,000
142	Kellier	On- & Off-Sale	---	259	583,793	328,663	255,130	43.7%	244,126	11,004	473	---	11,477	2.0%	20,000
143	Osakis	On- & Off-Sale	---	1,784	763,470	454,253	309,217	40.5%	306,460	2,757	12,211	---	14,968	2.0%	25,000
144	Cleveland	On- & Off-Sale	---	735	202,411	104,598	97,813	48.3%	120,453	(22,640)	26,441	---	3,801	1.9%	---
145	Lake Park	On- & Off-Sale	---	804	774,627	484,019	290,608	37.5%	279,355	11,253	1,999	---	13,252	1.7%	113,071
146	Balaton	On- & Off-Sale	---	630	337,436	195,628	141,808	42.0%	141,181	627	4,969	120	5,476	1.6%	1
147	De Graff	On- & Off-Sale	---	119	361,067	176,408	184,659	51.1%	227,108	(42,449)	50,241	2,534	5,258	1.5%	---
148	Isle	On- & Off-Sale	---	779	819,246	514,733	304,513	37.2%	320,756	(16,243)	24,365	---	8,122	1.0%	3,333
149	Goodridge	On- & Off-Sale	---	140	349,852	176,585	173,267	49.5%	170,116	3,151	---	---	3,151	0.9%	---
150	Sherburn	On- & Off-Sale	---	1,053	864,082	509,580	354,502	41.0%	349,964	4,538	606	---	5,144	0.6%	---
151	Silver Lake	On- & Off-Sale	---	802	549,480	290,896	258,584	47.1%	255,856	2,728	391	---	3,119	0.6%	10,770
152	Wells	Off-Sale Only	---	2,243	771,604	584,106	187,498	24.3%	196,734	(9,236)	10,248	---	1,012	0.1%	(7,000)
153	Flensburg	On- & Off-Sale	[0][32]	226	---	---	---	---	1,712	(1,712)	---	---	(1,712)	---	---
154	Rush City	Off-Sale Only	[32]	3,094	---	---	---	---	2,632	(2,632)	227	---	(2,405)	---	442,225
155	Vesta	On- & Off-Sale	[32]	297	---	---	---	---	---	---	---	5,337	(5,337)	---	---
156	Sleepy Eye	Off-Sale Only	[32]	3,464	---	---	---	---	76	(76)	918	83,946	(83,104)	---	88,440
157	Dawson	Off-Sale Only	---	1,455	458,564	328,669	129,895	28.3%	133,227	(3,332)	666	---	(2,666)	-0.6%	---
158	Mazeppa	On- & Off-Sale	---	876	539,866	318,465	221,401	41.0%	241,510	(20,109)	19,654	2,753	(3,208)	-0.6%	---
159	Robbinsdale	Off-Sale Only	---	14,776	4,263,779	3,152,967	1,110,812	26.1%	936,276	174,536	16,556	221,769	(30,677)	-0.7%	150,000
160	Waverly	On- & Off-Sale	---	1,528	829,050	526,842	302,208	36.5%	308,667	(6,459)	---	181	(6,640)	-0.8%	---
161	North Branch	Off-Sale Only	---	10,726	3,500,297	2,548,169	952,128	27.2%	976,355	(24,227)	912	5,202	(28,517)	-0.8%	40,000
162	Howard Lake	On- & Off-Sale	---	2,082	850,686	700,337	150,349	17.7%	160,508	(10,159)	2,524	---	(7,635)	-0.9%	---
163	Ivanhoe	On- & Off-Sale	---	546	579,950	361,881	218,069	37.6%	221,581	(3,512)	492	2,397	(5,417)	-0.9%	---
164	Sacred Heart	On- & Off-Sale	---	504	550,107	290,448	259,659	47.2%	287,435	(27,776)	20,761	720	(7,735)	-1.4%	---
165	Caledonia	Off-Sale Only	---	2,824	688,560	511,942	176,618	25.7%	188,816	(12,198)	466	---	(11,732)	-1.7%	---
166	Mahnomen	On- & Off-Sale	---	1,228	929,095	561,926	367,169	39.5%	402,797	(35,628)	19,027	---	(16,601)	-1.8%	---
167	Verndale	On- & Off-Sale	[34]	581	264,046	134,501	129,545	49.1%	134,221	(4,676)	404	687	(4,959)	-1.9%	---
168	Remer	On- & Off-Sale	---	404	691,639	439,768	251,871	36.4%	266,389	(14,518)	1,028	---	(13,490)	-2.0%	1,000

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.
 * 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 - 2018
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)			
							Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers (\$)	
169	Wolf Lake	On- & Off-Sale	--	60	384,302	203,659	180,643	47.0%	197,504	(16,861)	3,386	---	(13,475)	-3.5%	---	
170	Walnut Grove	On- & Off-Sale	--	818	455,588	215,599	239,989	52.7%	259,037	(19,048)	3,071	---	(15,977)	-3.5%	---	
171	Hanley Falls	On- & Off-Sale	--	275	226,052	121,450	104,602	46.3%	124,429	(19,827)	11,539	---	(8,288)	-3.7%	(10,000)	
172	Ogilvie	On- & Off-Sale	--	358	543,870	305,917	237,953	43.8%	258,856	(20,903)	591	---	(20,312)	-3.7%	---	
173	Russell	On- & Off-Sale	--	329	250,694	135,267	115,427	46.0%	126,459	(11,032)	883	---	(10,149)	-4.0%	20,000	
174	Boyd	On- & Off-Sale	--	155	545,744	300,240	245,504	45.0%	289,792	(44,288)	26,985	6,330	(23,633)	-4.3%	---	
175	Fairfax	On- & Off-Sale	--	1,152	507,941	272,752	235,189	46.3%	265,057	(29,868)	6,759	---	(23,109)	-4.5%	---	
176	Akeley	On- & Off-Sale	--	451	485,163	276,763	208,400	43.0%	231,201	(22,801)	538	1,752	(24,015)	-4.9%	---	
177	Buffalo Lake	On- & Off-Sale	--	674	418,804	220,076	198,728	47.5%	226,510	(27,782)	6,464	---	(21,318)	-5.1%	---	
178	Gilman	On- & Off-Sale	--	235	324,705	163,059	161,646	49.8%	195,905	(34,259)	17,509	---	(16,750)	-5.2%	---	
179	Kiester	Off-Sale Only	[34]	473	183,729	134,930	48,799	26.6%	62,289	(13,490)	31,730	28,698	(10,458)	-5.7%	---	
180	Sebek	On- & Off-Sale	--	692	535,226	324,372	210,854	39.4%	242,428	(31,574)	---	139	(31,713)	-5.9%	(6,397)	
181	Butterfield	Off-Sale Only	--	572	206,054	154,216	51,838	25.2%	67,801	(15,963)	23,143	20,537	(13,357)	-6.5%	---	
182	Millerville	On- & Off-Sale	--	107	319,188	181,053	138,135	43.3%	159,683	(21,548)	640	---	(20,908)	-6.6%	(5,000)	
183	Ellendale	On- & Off-Sale	--	672	444,378	245,230	199,148	44.8%	230,121	(30,973)	18	---	(30,955)	-7.0%	---	
184	Palisade	On- & Off-Sale	--	152	345,952	233,292	112,660	32.6%	167,956	(55,296)	30,197	---	(25,099)	-7.3%	15,750	
185	Okabena	On- & Off-Sale	--	202	253,516	126,218	127,298	50.2%	145,782	(18,484)	---	---	(18,484)	-7.3%	---	
186	Frazee	On- & Off-Sale	--	1,405	715,933	474,662	241,271	33.7%	302,678	(61,407)	---	---	(61,407)	-8.6%	---	
187	Ada	Off-Sale Only	--	1,672	492,789	354,602	138,187	28.0%	180,538	(42,351)	---	---	(42,351)	-8.6%	68,000	
188	West Concord	On- & Off-Sale	--	776	243,591	153,834	89,757	36.8%	133,125	(43,368)	7,046	---	(36,322)	-14.9%	---	
189	Elmore	Off-Sale Only	--	584	128,483	98,028	30,455	23.7%	50,367	(19,912)	50	---	(19,862)	-15.5%	---	
190	Parkers Prairie	On- & Off-Sale	[21]	1,024	67,030	34,536	32,494	48.5%	(10,499)	42,993	---	297,031	(254,038)	-379.0%	(342,693)	
Off-Sale Only					882,764	\$290,355,179	\$213,812,158	\$76,543,021	26.4%	\$53,612,247	\$22,930,774	\$3,945,306	\$1,376,093	\$25,499,987	8.8%	\$19,019,020
On- & Off-Sale					91,096	\$69,834,939	\$41,751,127	\$28,083,812	40.2%	\$25,061,732	\$3,022,080	\$1,027,532	\$534,924	\$3,514,688	5.0%	\$2,683,949
All Stores					973,860	\$360,190,118	\$255,563,285	\$104,626,833	29.0%	\$78,673,979	\$25,952,854	\$4,972,838	\$1,911,017	\$29,014,675	8.1%	\$21,702,969

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.

* 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 - 2018

Name of City	Type of Store	Footnotes	Population	Gross Profit			Operating			Nonoperating			Net Profit/(Loss)	
				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
Anoka	Off-Sale Only	---	18,573	4,247,545	3,229,055	1,018,490	24.0%	849,631	168,859	25,307	---	194,166	4.6%	60,000
Apple Valley	Off-Sale Only	---	53,429	9,445,281	6,568,030	2,877,251	30.5%	1,766,068	1,111,183	49,418	20,955	1,139,646	12.1%	630,000
Brooklyn Center	Off-Sale Only	---	32,299	6,743,790	4,865,400	1,878,390	27.9%	1,613,573	264,817	28,363	---	293,180	4.3%	185,707
Columbia Heights	Off-Sale Only	---	20,840	8,588,576	6,448,223	2,140,353	24.9%	1,708,034	432,319	17,394	61,004	388,709	4.5%	146,944
Eden Prairie	Off-Sale Only	---	63,456	10,848,725	7,718,632	3,130,093	28.9%	2,255,144	874,949	35,567	54,223	856,293	7.9%	800,000
Edina	Off-Sale Only	---	52,535	13,401,754	9,461,178	3,940,576	29.4%	2,533,981	1,406,595	25,246	---	1,431,841	10.7%	800,000
Farmington	Off-Sale Only	---	22,880	5,256,645	3,923,968	1,332,677	25.4%	966,336	366,341	15,308	---	381,649	7.3%	194,377
Fridley	Off-Sale Only	---	28,824	6,029,627	4,458,598	1,571,029	26.1%	1,085,273	485,756	2,332	---	488,088	8.1%	338,500
Lakeville	Off-Sale Only	---	64,334	15,276,433	11,465,639	3,810,794	24.9%	2,783,557	1,027,237	1,645,633	157	2,672,713	17.5%	923,260
Lexington	Off-Sale Only	---	2,109	3,162,916	2,416,030	746,886	23.6%	580,886	166,000	4,111	10,060	160,051	5.1%	85,000
Mound	Off-Sale Only	---	9,347	3,092,958	2,295,344	797,614	25.8%	612,616	184,998	19,219	---	204,217	6.6%	128,072
Richfield	Off-Sale Only	---	36,436	11,561,557	8,645,844	2,915,713	25.2%	2,159,720	755,993	39,611	---	795,604	6.9%	229,920
Robbinsdale	Off-Sale Only	---	14,776	4,263,779	3,152,967	1,110,812	26.1%	936,276	174,536	16,556	221,769	(30,677)	-0.7%	150,000
Rogers	On- & Off-Sale	---	12,991	3,712,720	2,557,023	1,155,697	31.1%	852,063	303,634	5,792	---	309,426	8.3%	237,541
Saint Anthony	Off-Sale Only	---	9,067	5,867,452	4,344,764	1,522,688	26.0%	1,265,249	257,439	8,632	---	266,071	4.5%	197,262
Saint Francis	Off-Sale Only	---	7,872	2,313,549	1,715,523	598,026	25.8%	449,297	148,729	26,891	---	175,620	7.6%	60,000
Savage	Off-Sale Only	---	31,407	5,341,280	4,105,625	1,235,655	23.1%	1,080,836	154,819	---	12,658	142,161	2.7%	---
Spring Lake Park	Off-Sale Only	[16]	6,410	395,762	366,894	28,868	7.3%	201,275	(172,407)	826,338	1,431	652,500	164.9%	1,901,032
Wayzata	On- & Off-Sale	---	4,719	6,395,736	3,198,367	3,197,369	50.0%	2,636,737	560,632	36,383	117,945	479,070	7.5%	318,953
Off-Sale Only			474,594	\$115,837,629	\$85,181,714	\$30,655,915	26.5%	\$22,847,752	\$7,808,163	\$2,785,926	\$382,257	\$10,211,832	8.8%	\$6,830,074
On- & Off-Sale			17,710	\$10,108,456	\$5,755,390	\$4,353,066	43.1%	\$3,488,800	\$864,266	\$42,175	\$117,945	\$788,496	7.8%	\$556,494
All Stores			492,304	\$125,946,085	\$90,937,104	\$35,008,981	27.8%	\$26,336,552	\$8,672,429	\$2,828,101	\$500,202	\$11,000,328	8.7%	\$7,386,568

Footnote:

[16] The enterprise operation was sold.

* 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 - 2018

Name of City	Type of Store	Footnotes	Population	Sales (\$)	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers* (\$)	
					Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)		Percent of Sales
Ada	Off-Sale Only	--	1,672	492,789	354,602	138,187	28.0%	180,538	(42,351)	--	--	(42,351)	-8.6%	68,000
Aitkin	Off-Sale Only	--	2,123	1,142,189	869,703	272,486	23.9%	222,435	50,051	23,222	--	73,273	6.4%	75,000
Akeley	On- & Off-Sale	--	451	485,163	276,763	208,400	43.0%	231,201	(22,801)	538	1,752	(24,015)	-4.9%	--
Alexandria	Off-Sale Only	--	13,951	5,895,431	4,517,716	1,377,715	23.4%	994,922	382,793	3,958	9,353	377,398	6.4%	225,000
Appleton	Off-Sale Only	--	1,356	527,479	363,100	164,379	31.2%	139,332	25,047	--	892	24,155	4.6%	--
Avoca	On- & Off-Sale	--	138	273,743	110,729	163,014	59.6%	126,253	36,761	10,890	2,566	45,085	16.5%	23,722
Bagley	Off-Sale Only	--	1,421	1,455,890	1,076,935	378,955	26.0%	281,497	97,458	585	29,421	68,622	4.7%	30,000
Balaton	On- & Off-Sale	--	630	337,436	195,628	141,808	42.0%	141,181	627	4,969	120	5,476	1.6%	1
Barnesville	Off-Sale Only	--	2,666	630,498	498,128	132,370	21.0%	101,199	31,171	1,455	--	32,626	5.2%	--
Barnum	On- & Off-Sale	--	605	569,263	274,685	294,578	51.7%	298,590	(4,012)	30,037	--	26,025	4.6%	--
Battle Lake	Off-Sale Only	--	936	1,557,328	1,141,164	416,164	26.7%	334,626	81,538	2,377	--	83,915	5.4%	65,000
Baudette	On- & Off-Sale	--	1,069	1,658,941	1,061,445	597,496	36.0%	414,488	183,008	10,452	--	193,460	11.7%	150,000
Beaver Bay	On- & Off-Sale	--	180	489,358	302,791	186,567	38.1%	153,589	32,978	8,583	--	41,561	8.5%	--
Bemidji	Off-Sale Only	--	15,462	6,039,403	4,261,400	1,778,003	29.4%	1,287,101	490,902	25,295	190,817	325,380	5.4%	206,758
Benson	On- & Off-Sale	--	3,156	1,154,174	762,225	391,949	34.0%	336,656	55,293	39,074	229	94,138	8.2%	80,000
Big Falls	On- & Off-Sale	--	210	447,246	208,516	238,730	53.4%	204,749	33,981	897	--	34,878	7.8%	10,000
Big Lake	Off-Sale Only	--	11,456	4,239,809	3,061,062	1,178,747	27.8%	692,756	485,991	26,847	13,281	499,557	11.8%	400,000
Blackduck	On- & Off-Sale	--	840	1,165,173	703,372	461,801	39.6%	378,768	83,033	12,153	--	95,186	8.2%	65,000
Blue Earth	Off-Sale Only	--	3,204	1,615,342	1,202,452	412,890	25.6%	335,743	77,147	12,758	--	89,905	5.6%	320,000
Boyd	On- & Off-Sale	--	155	545,744	300,240	245,504	45.0%	289,792	(44,288)	26,985	6,330	(23,633)	-4.3%	--
Braham	Off-Sale Only	--	1,804	1,576,756	1,201,407	375,349	23.8%	272,562	102,787	130,054	120,022	112,819	7.2%	83,774
Brandon	On- & Off-Sale	--	495	546,701	323,329	223,372	40.9%	199,409	23,963	2,620	--	26,583	4.9%	10,000
Browerville	On- & Off-Sale	--	789	524,993	297,015	227,978	43.4%	208,685	19,293	10,987	--	30,280	5.8%	9,000
Buffalo	Off-Sale Only	--	16,479	5,371,774	3,865,918	1,505,856	28.0%	957,624	548,232	115,974	7,184	657,022	12.2%	425,000
Buffalo Lake	On- & Off-Sale	--	674	418,804	220,076	198,728	47.5%	226,510	(27,782)	6,464	--	(21,318)	-5.1%	--
Butterfield	Off-Sale Only	--	572	206,054	154,216	51,838	25.2%	67,801	(15,963)	23,143	20,537	(13,357)	-6.5%	--
Caledonia	Off-Sale Only	--	2,824	688,560	511,942	176,618	25.7%	188,816	(12,198)	466	--	(11,732)	-1.7%	--
Callaway	On- & Off-Sale	--	231	446,316	172,450	273,866	61.4%	230,068	43,798	461	--	44,259	9.9%	19,980
Cambridge	Off-Sale Only	--	8,977	5,726,125	4,297,814	1,428,311	24.9%	876,136	552,175	11,398	--	563,573	9.8%	563,000
Clarissa	On- & Off-Sale	--	663	394,833	269,753	125,080	31.7%	143,257	(18,177)	43,350	5,271	19,902	5.0%	--

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.
 * 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 - 2018

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	
Clearbrook	On- & Off-Sale	--	520	492,470	260,395	232,075	47.1%	197,456	34,619	--	--	--	--	34,619	7.0%	10,000
Cleveland	On- & Off-Sale	--	735	202,411	104,598	97,813	48.3%	120,453	(22,640)	26,441	--	--	--	3,801	1.9%	--
Clontarf	On- & Off-Sale	[0][16]	150	149,605	144,439	5,166	3.5%	50,549	(45,383)	60,139	--	--	--	14,756	9.9%	19,974
Conger	On- & Off-Sale	[32]	134	234	---	234	100.0%	19	215	404	--	--	--	619	264.5%	71,511
Cook	Off-Sale Only	--	547	1,441,377	1,070,668	370,709	25.7%	295,908	74,801	11,810	--	--	--	86,611	6.0%	--
Cromwell	On- & Off-Sale	--	240	390,016	186,575	203,441	52.2%	174,151	29,290	5,014	--	--	--	34,304	8.8%	--
Dalton	Off-Sale Only	--	250	265,975	191,498	74,477	28.0%	59,166	15,311	445	--	--	--	15,756	5.9%	--
Darwin	Off-Sale Only	--	355	606,035	488,348	117,687	19.4%	103,231	14,456	3,260	--	--	--	17,716	2.9%	100,000
Dassel	Off-Sale Only	--	1,470	1,189,788	914,098	275,690	23.2%	225,927	49,763	19,705	29,827	39,641	3.3%	---	---	---
Dawson	Off-Sale Only	--	1,455	458,564	328,669	129,895	28.3%	133,227	(3,332)	666	--	--	--	(2,666)	-0.6%	--
De Graff	On- & Off-Sale	--	119	361,067	176,408	184,659	51.1%	227,108	(42,449)	50,241	2,534	5,258	1.5%	---	---	---
Delano	Off-Sale Only	--	6,187	2,760,043	1,987,695	772,348	28.0%	556,713	215,635	1,726	--	--	--	217,361	7.9%	390,916
Detroit Lakes	Off-Sale Only	--	9,475	7,126,887	5,183,916	1,942,971	27.3%	898,462	1,044,509	30,496	206,553	868,452	12.2%	490,000	---	---
Eagle Bend	On- & Off-Sale	--	519	238,118	133,338	104,780	44.0%	112,212	(7,432)	15,842	--	--	--	8,410	3.5%	2,000
Elizabeth	Off-Sale Only	--	168	426,238	319,813	106,425	25.0%	76,773	29,652	--	--	--	--	29,652	7.0%	--
Elk River	Off-Sale Only	--	24,891	7,203,155	5,119,654	2,083,501	28.9%	1,114,046	969,455	55,235	--	--	--	1,024,690	14.2%	689,174
Ellendale	On- & Off-Sale	--	672	444,378	245,230	199,148	44.8%	230,121	(30,973)	18	--	--	--	(30,955)	-7.0%	--
Elmore	Off-Sale Only	--	584	128,483	98,028	30,455	23.7%	50,367	(19,912)	50	--	--	--	(19,862)	-15.5%	--
Ethard	Off-Sale Only	[0][16]	146	90,394	51,084	39,310	43.5%	1,719	37,591	6,974	--	--	--	44,565	49.3%	100,662
Fairfax	On- & Off-Sale	--	1,152	507,941	272,752	235,189	46.3%	265,057	(29,868)	6,759	--	--	--	(23,109)	-4.5%	--
Fairmont	Off-Sale Only	--	10,307	3,807,689	2,672,999	1,134,690	29.8%	536,640	598,050	32,588	--	--	--	630,638	16.6%	560,000
Fergus Falls	Off-Sale Only	--	13,747	6,162,911	4,327,442	1,835,469	29.8%	1,083,370	752,099	16,170	--	--	--	768,269	12.5%	584,369
Fifty Lakes	On- & Off-Sale	--	405	583,810	293,549	290,261	49.7%	237,757	52,504	--	--	--	--	52,504	9.0%	10,036
Finlayson	On- & Off-Sale	--	306	755,311	460,291	295,020	39.1%	261,183	33,837	4,564	6,415	31,986	4.2%	(30,519)	---	---
Flensburg	On- & Off-Sale	[0][32]	226	---	---	---	---	1,712	(1,712)	--	--	--	--	(1,712)	---	---
Foreston	On- & Off-Sale	[0]	528	393,079	178,652	214,427	54.6%	194,593	19,834	12,754	--	--	--	32,588	8.3%	37,059
Frazee	On- & Off-Sale	--	1,405	715,933	474,662	241,271	33.7%	302,678	(61,407)	--	--	--	--	(61,407)	-8.6%	--
Gilman	On- & Off-Sale	--	235	324,705	163,059	161,646	49.8%	195,905	(34,259)	17,509	--	--	--	(16,750)	-5.2%	--
Glencoe	Off-Sale Only	--	5,520	1,926,156	1,397,726	528,430	27.4%	306,944	221,486	134	16,180	205,440	10.7%	135,000	---	---
Glenwood	Off-Sale Only	--	2,573	1,469,195	1,089,285	379,910	25.9%	194,766	185,144	3,369	--	--	--	188,513	12.8%	60,000

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				Sales (\$)	Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Revenues (\$)	Expenses (\$)	Net Profit/(Loss) Amount (\$)	Percent of Sales
Goodridge	On- & Off-Sale	--	140	349,852	176,585	173,267	49.5%	170,116	3,151	--	3,151	0.9%
Grand Marais	Off-Sale Only	--	1,410	2,257,399	1,586,346	671,053	29.7%	374,134	296,919	8,881	305,800	13.5%
Granite Falls	Off-Sale Only	--	2,762	1,180,117	869,010	311,107	26.4%	205,848	105,259	17,598	116,527	9.9%
Hackensack	On- & Off-Sale	--	322	1,283,989	916,437	367,552	28.6%	337,030	30,522	11,611	34,523	2.7%
Hadley	On- & Off-Sale	--	58	261,771	109,992	151,779	58.0%	143,311	8,468	22,701	31,047	11.9%
Hanley Falls	On- & Off-Sale	--	275	226,052	121,450	104,602	46.3%	124,429	(19,827)	11,539	(8,288)	-3.7%
Hanska	On- & Off-Sale	--	369	264,634	141,899	122,735	46.4%	119,229	3,506	10,361	13,331	5.0%
Hawley	Off-Sale Only	--	2,236	1,254,897	918,781	336,116	26.8%	274,249	61,867	--	51,459	4.1%
Heron Lake	On- & Off-Sale	--	672	359,816	171,054	188,762	52.5%	147,622	41,140	592	41,127	11.4%
Hinckley	On- & Off-Sale	--	1,902	2,771,784	1,932,032	839,752	30.3%	597,178	242,574	801	232,655	8.4%
Hittredal	On- & Off-Sale	--	199	370,599	146,013	224,586	60.6%	190,492	34,094	--	34,094	9.2%
Holdingford	On- & Off-Sale	--	717	362,544	199,797	162,747	44.9%	162,166	581	17,534	17,899	4.9%
Howard Lake	On- & Off-Sale	--	2,082	850,686	700,337	150,349	17.7%	160,508	(10,159)	2,524	(7,635)	-0.9%
Hutchinson	Off-Sale Only	--	14,260	6,243,619	4,760,414	1,483,205	23.8%	886,926	596,279	2,792	584,426	9.4%
Isanti	Off-Sale Only	--	6,031	2,942,860	2,129,562	813,298	27.6%	437,579	375,719	7,382	383,101	13.0%
Isle	On- & Off-Sale	--	779	819,246	514,733	304,513	37.2%	320,756	(16,243)	24,365	8,122	1.0%
Ivanhoe	On- & Off-Sale	--	546	579,950	361,881	218,069	37.6%	221,581	(3,512)	492	(5,417)	-0.9%
Jackson	Off-Sale Only	--	3,407	1,153,364	824,228	329,136	28.5%	239,972	89,164	6,452	95,616	8.3%
Kasson	Off-Sale Only	--	6,504	1,558,830	1,194,996	363,834	23.3%	256,213	107,621	--	1,142	0.6%
Kelliher	On- & Off-Sale	--	259	583,793	328,663	255,130	43.7%	244,126	11,004	473	11,477	2.0%
Kenyon	On- & Off-Sale	--	1,836	791,642	517,499	274,143	34.6%	260,544	13,599	20,002	33,034	4.2%
Kiester	Off-Sale Only	[34]	473	183,729	134,930	48,799	26.6%	62,289	(13,490)	31,730	(10,458)	-5.7%
Lake Park	On- & Off-Sale	--	804	774,627	484,019	290,608	37.5%	279,355	11,253	1,999	13,252	1.7%
Lakefield	Off-Sale Only	--	1,708	524,708	377,167	147,541	28.1%	128,628	18,913	6,260	25,173	4.8%
Lancaster	On- & Off-Sale	--	330	297,270	141,996	155,274	52.2%	118,328	36,946	399	37,345	12.6%
Le Center	On- & Off-Sale	--	2,524	868,114	575,204	292,910	33.7%	292,725	185	103,485	99,450	11.5%
Lewisville	On- & Off-Sale	--	243	166,312	80,715	85,597	51.5%	97,541	(11,944)	26,668	14,724	8.9%
Lindstrom	On- & Off-Sale	--	4,665	2,777,295	1,855,471	921,824	33.2%	671,038	250,786	36,617	287,403	10.3%
Litchfield	Off-Sale Only	--	6,763	2,563,158	1,928,208	634,950	24.8%	427,803	207,147	2,858	210,005	8.2%
Littlefork	On- & Off-Sale	--	616	369,307	200,568	168,739	45.7%	165,530	3,209	5,913	9,122	2.5%

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				(\$)	(\$)	(\$)	(\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Long Prairie	Off-Sale Only	--	3,375	1,605,308	1,188,685	416,623	26.0%	268,092	148,531	8,609	---	---	---	157,140	9.8%	128,640
Longville	On- & Off-Sale	--	161	1,675,911	1,013,226	662,685	39.5%	417,555	245,130	454	22,876	---	---	222,708	13.3%	210,000
Lonsdale	Off-Sale Only	--	4,128	1,580,610	1,218,361	362,249	22.9%	290,768	71,481	2,428	---	---	---	73,909	4.7%	---
Luveme	Off-Sale Only	--	4,725	1,325,391	1,002,281	323,110	24.4%	268,205	54,905	2,573	---	---	---	57,478	4.3%	45,000
Madelia	Off-Sale Only	--	2,302	603,533	445,036	158,497	26.3%	134,428	24,069	1,886	---	---	---	25,955	4.3%	14,517
Madison	Off-Sale Only	--	1,459	414,426	305,999	108,427	26.2%	94,973	13,454	1,059	---	---	---	14,513	3.5%	15,000
Mahnomen	On- & Off-Sale	--	1,228	929,095	561,926	367,169	39.5%	402,797	(35,628)	19,027	---	---	---	(16,601)	-1.8%	---
Maple Lake	Off-Sale Only	--	2,164	1,710,892	1,277,541	433,351	25.3%	334,097	99,254	6,286	1,243	---	---	104,297	6.1%	25,000
Mapleton	On- & Off-Sale	--	1,735	586,334	318,230	268,104	45.7%	219,678	48,426	43,206	---	---	---	91,632	15.6%	343,503
Marshall	Off-Sale Only	--	13,783	5,104,513	3,913,265	1,191,248	23.3%	691,343	499,905	33,369	74,336	---	---	458,938	9.0%	300,000
Mazeppa	On- & Off-Sale	--	876	539,866	318,465	221,401	41.0%	241,510	(20,109)	19,654	2,753	---	---	(3,208)	-0.6%	---
Medford	On- & Off-Sale	--	1,284	368,712	183,136	185,576	50.3%	177,490	8,086	9,194	---	---	---	17,280	4.7%	---
Menahga	On- & Off-Sale	--	1,341	892,228	573,774	318,454	35.7%	258,602	59,852	490	144	---	---	60,198	6.7%	42,083
Mentor	On- & Off-Sale	--	146	496,087	226,880	269,207	54.3%	217,208	51,999	909	---	---	---	52,908	10.7%	28,773
Milaca	Off-Sale Only	--	2,895	2,234,750	1,649,627	585,123	26.2%	419,182	165,941	181,495	---	---	---	347,436	15.5%	87,230
Millerville	On- & Off-Sale	--	107	319,188	181,053	138,135	43.3%	159,683	(21,548)	640	---	---	---	(20,908)	-6.6%	(5,000)
Miltona	On- & Off-Sale	--	433	739,179	426,443	312,736	42.3%	288,978	23,758	11	---	---	---	23,769	3.2%	291,915
Montevideo	Off-Sale Only	--	5,287	2,187,570	1,614,740	572,830	26.2%	430,817	142,013	4,829	---	---	---	146,842	6.7%	100,000
Monticello	Off-Sale Only	--	13,782	6,090,981	4,546,747	1,544,234	25.4%	854,218	690,016	20,337	---	---	---	710,353	11.7%	530,000
Moose Lake	On- & Off-Sale	--	2,794	1,423,606	942,232	481,374	33.8%	388,832	92,542	---	---	---	---	92,542	6.5%	---
Mora	Off-Sale Only	--	3,598	3,277,996	2,410,902	867,094	26.5%	648,119	218,975	6,700	39,000	---	---	186,675	5.7%	298,942
Morris	Off-Sale Only	--	5,452	2,074,209	1,595,795	478,414	23.1%	323,891	154,523	14,092	---	---	---	168,615	8.1%	102,263
Nevis	On- & Off-Sale	--	416	707,455	389,304	318,151	45.0%	263,988	54,163	9,731	---	---	---	63,894	9.0%	35,000
New York Mills	On- & Off-Sale	--	1,226	603,793	363,476	240,317	39.8%	224,922	15,395	4,376	---	---	---	19,771	3.3%	17,557
Nisswa	On- & Off-Sale	--	2,069	3,842,907	2,554,162	1,288,745	33.5%	985,843	302,902	5,313	---	---	---	308,215	8.0%	235,000
North Branch	Off-Sale Only	--	10,726	3,500,297	2,548,169	952,128	27.2%	976,355	(24,227)	912	5,202	---	---	(28,517)	-0.8%	40,000
Northfield	Off-Sale Only	--	20,426	2,902,846	2,156,167	746,679	25.7%	608,136	138,543	24,165	---	---	---	162,708	5.6%	45,000
Northome	On- & Off-Sale	--	176	356,562	190,540	166,022	46.6%	137,220	28,802	48	---	---	---	28,850	8.1%	20,000
Ogema	On- & Off-Sale	[0]	179	399,862	185,063	214,799	53.7%	133,966	80,833	1,959	---	---	---	82,792	20.7%	5,000
Ogilvie	On- & Off-Sale	--	358	543,870	305,917	237,953	43.8%	258,856	(20,903)	591	---	---	---	(20,312)	-3.7%	---

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					Cost of Sales (\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)		Percent of Sales
Okabena	On- & Off-Sale	--	202	253,516	126,218	127,298	50.2%	145,782	(18,484)	--	--	(18,484)	-7.3%	--
Olivia	Off-Sale Only	--	2,439	952,607	689,838	262,769	27.6%	242,935	19,834	4,973	--	24,807	2.6%	--
Orr	On- & Off-Sale	--	289	610,146	340,758	269,388	44.2%	212,762	56,626	1,050	--	57,676	9.5%	40,500
Osakis	On- & Off-Sale	--	1,784	763,470	454,253	309,217	40.5%	306,460	2,757	12,211	--	14,968	2.0%	25,000
Palisade	On- & Off-Sale	--	152	345,952	233,292	112,660	32.6%	167,956	(55,296)	30,197	--	(25,099)	-7.3%	15,750
Park Rapids	Off-Sale Only	--	4,136	3,126,948	2,311,783	815,165	26.1%	566,367	248,798	4,276	--	253,074	8.1%	549,616
Parkers Prairie	On- & Off-Sale	[21]	1,024	67,030	34,536	32,494	48.5%	(10,499)	42,993	--	297,031	(254,038)	-379.0%	(342,693)
Paynesville	Off-Sale Only	--	2,513	1,494,862	1,165,553	329,309	22.0%	283,114	46,195	393	--	46,588	3.1%	35,000
Pelican Rapids	Off-Sale Only	--	2,525	1,395,256	976,137	419,119	30.0%	224,352	194,767	1,798	--	24,447	12.3%	70,000
Perham	Off-Sale Only	--	3,388	3,491,832	2,509,260	982,572	28.1%	521,201	461,371	52,860	2,400	511,831	14.7%	176,250
Pine City	Off-Sale Only	--	3,261	1,929,963	1,423,692	506,271	26.2%	341,243	165,028	2,296	--	167,324	8.7%	160,000
Pipestone	Off-Sale Only	--	4,150	1,592,588	1,193,451	399,137	25.1%	257,944	141,193	6,932	--	148,125	9.3%	283,350
Plainview	On- & Off-Sale	--	3,387	930,861	601,569	329,292	35.4%	295,700	33,592	19,009	--	52,601	5.7%	--
Princeton	Off-Sale Only	--	4,755	4,042,590	2,990,980	1,051,610	26.0%	557,057	494,553	28,899	--	523,452	12.9%	171,440
Proctor	Off-Sale Only	--	3,071	917,246	673,505	243,741	26.6%	207,125	36,616	124	5,003	31,737	3.5%	5,286
Randall	On- & Off-Sale	--	629	645,047	403,793	241,254	37.4%	208,094	33,160	11,282	--	44,442	6.9%	--
Ranier	On- & Off-Sale	--	587	368,271	156,411	211,860	57.5%	204,473	7,387	6,117	--	13,504	3.7%	20,000
Redwood Falls	Off-Sale Only	--	5,236	2,194,209	1,633,253	560,956	25.6%	506,437	54,519	7,259	9,331	52,447	2.4%	120,000
Remer	On- & Off-Sale	--	404	691,639	439,768	251,871	36.4%	266,389	(14,518)	1,028	--	(13,490)	-2.0%	1,000
Roseau	Off-Sale Only	--	2,775	1,813,546	1,347,670	465,876	25.7%	269,216	196,660	236	--	196,896	10.9%	100,000
Rush City	Off-Sale Only	[32]	3,094	--	--	--	--	2,632	(2,632)	227	--	(2,405)	--	442,225
Russell	On- & Off-Sale	--	329	250,694	135,267	115,427	46.0%	126,459	(11,032)	883	--	(10,149)	-4.0%	20,000
Sacred Heart	On- & Off-Sale	--	504	550,107	290,448	259,659	47.2%	287,435	(27,776)	20,761	720	(7,735)	-1.4%	--
Saint James	Off-Sale Only	--	4,545	919,725	600,512	319,213	34.7%	196,352	122,861	12,964	--	135,825	14.8%	63,000
Sauk Rapids	Off-Sale Only	--	13,954	3,033,406	2,342,360	691,046	22.8%	539,670	151,376	15,348	--	166,724	5.5%	80,000
Sebekia	On- & Off-Sale	--	692	535,226	324,372	210,854	39.4%	242,428	(31,574)	--	139	(31,713)	-5.9%	(6,397)
Sherburn	On- & Off-Sale	--	1,053	864,082	509,580	354,502	41.0%	349,964	4,538	606	--	5,144	0.6%	--
Silver Bay	On- & Off-Sale	--	1,823	1,031,823	602,057	429,766	41.7%	372,249	57,517	2,955	--	60,472	5.9%	24,388
Silver Lake	On- & Off-Sale	--	802	549,480	290,896	258,584	47.1%	255,856	2,728	391	--	3,119	0.6%	10,770
Sleepy Eye	Off-Sale Only	[32]	3,464	--	--	--	--	76	(76)	918	83,946	(83,104)	--	88,440

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				(\$)	(\$)	(\$)	(\$)	Amount (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	
Spring Grove	On- & Off-Sale	--	1,291	423,550	277,399	146,151	34.5%	139,814	6,337	4,808	---	---	---	11,145	2.6%	8,000
Stacy	On- & Off-Sale	--	1,524	3,173,468	2,093,478	1,079,990	34.0%	822,427	257,563	34,769	34,901	---	---	257,431	8.1%	100,000
Thief River Falls	Off-Sale Only	--	8,940	4,690,353	3,568,237	1,122,116	23.9%	776,933	345,183	18,272	---	---	---	363,455	7.7%	431,307
Tracy	Off-Sale Only	--	2,123	587,689	385,189	202,500	34.5%	171,659	30,841	2,649	---	---	---	33,490	5.7%	---
Twin Valley	On- & Off-Sale	--	797	540,206	290,991	249,215	46.1%	199,346	49,869	3,070	---	---	---	52,939	9.8%	5,000
Two Harbors	Off-Sale Only	--	3,638	2,501,230	1,794,500	706,730	28.3%	508,137	198,593	8,433	---	---	---	207,026	8.3%	2,024
Ulen	On- & Off-Sale	--	554	384,434	173,079	211,355	55.0%	192,400	18,955	489	---	---	---	19,444	5.1%	---
Underwood	Off-Sale Only	--	360	600,188	440,726	159,462	26.6%	123,028	36,434	202	444	---	---	36,192	6.0%	25,000
Vergas	Off-Sale Only	--	363	590,936	443,491	147,445	25.0%	97,980	49,465	3,016	---	---	---	52,481	8.9%	10,000
Vermdale	On- & Off-Sale	[34]	581	264,046	134,501	129,545	49.1%	134,221	(4,676)	404	687	---	---	(4,959)	-1.9%	---
Vesta	On- & Off-Sale	[32]	297	---	---	---	---	---	---	---	---	---	---	5,337	---	---
Wadena	Off-Sale Only	--	4,150	2,143,932	1,587,251	556,681	26.0%	335,188	221,493	5,538	---	---	---	227,031	10.6%	167,700
Walker	Off-Sale Only	--	926	1,015,527	744,709	270,818	26.7%	204,016	66,802	1,642	---	---	---	68,444	6.7%	74,131
Walnut Grove	On- & Off-Sale	--	818	455,588	215,599	239,989	52.7%	259,037	(19,048)	3,071	---	---	---	(15,977)	-3.5%	---
Warroad	Off-Sale Only	--	1,838	1,811,546	1,390,256	421,290	23.3%	297,043	124,247	---	---	---	---	124,247	6.9%	85,000
Waverly	On- & Off-Sale	--	1,528	829,050	526,842	302,208	36.5%	308,667	(6,459)	---	---	---	---	(6,640)	-0.8%	---
Wells	Off-Sale Only	--	2,243	771,604	584,106	187,498	24.3%	196,734	(9,236)	10,248	---	---	---	1,012	0.1%	(7,000)
West Concord	On- & Off-Sale	--	776	243,591	153,834	89,757	36.8%	133,125	(43,368)	7,046	---	---	---	(36,322)	-14.9%	---
Windom	Off-Sale Only	--	4,539	2,059,477	1,530,616	528,861	25.7%	369,547	159,314	6,820	---	---	---	166,134	8.1%	100,000
Wolf Lake	On- & Off-Sale	--	60	384,302	203,659	180,643	47.0%	197,504	(16,861)	3,386	---	---	---	(13,475)	-3.5%	---
Worthington	Off-Sale Only	--	13,510	4,135,970	3,087,930	1,048,040	25.3%	761,897	286,143	10,204	43,194	---	---	253,153	6.1%	225,000
Off-Sale Only			408,170	\$174,517,550	\$128,630,444	\$45,887,106	26.3%	\$30,764,495	\$15,122,611	\$1,159,380	\$993,836	\$15,288,155	\$8.8%	\$12,188,946		
On- & Off -Sale			73,386	\$59,726,483	\$35,995,737	\$23,730,746	39.7%	\$21,572,932	\$2,157,814	\$985,357	\$416,979	\$2,726,192	4.6%	\$2,127,455		
All Stores			481,556	\$234,244,033	\$164,626,181	\$69,617,852	29.7%	\$52,337,427	\$17,280,425	\$2,144,737	\$1,410,815	\$18,014,347	7.7%	\$14,316,401		

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.
 * 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

2018 Liquor Store Tables and Maps by Economic Development Region

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Table 10

Comparison of Off-Sale City Liquor Store Operations - 2018 Average Per Store by Economic Development Region

Region	Population	Number of Stores	Gross Profit			Operating			Nonoperating			Net Transfers* Income/ (Loss) (\$)
			Amount (\$)	Cost of Sales (\$)	Sales (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Net Income/(Loss) (\$)	
1 - Northwest	15,225	4	536,867	1,665,191	2,202,059	24.4%	380,933	155,935	4,627	---	160,562	171,077
2 - Headwaters	21,019	4	743,031	1,912,530	2,655,560	28.0%	533,741	209,290	7,539	55,060	161,769	196,594
3 - Arrowhead	10,789	5	452,944	1,198,944	1,651,888	27.4%	321,548	131,396	10,494	1,001	140,889	56,462
4 - West Central	58,236	17	519,291	1,423,779	1,943,069	26.7%	312,336	206,955	8,071	14,918	200,108	112,738
5 - North Central	8,451	3	414,707	1,173,548	1,588,256	26.1%	269,099	145,609	5,263	---	150,872	123,490
6E - Southwest Central	30,807	6	550,455	1,696,439	2,246,894	24.5%	365,628	184,828	5,620	10,109	180,339	162,276
6W - Upper Southwest	12,319	5	257,328	696,304	953,631	27.0%	200,839	56,488	4,830	1,444	59,874	36,655
7E - East Central	45,141	9	731,020	2,072,461	2,803,482	26.1%	503,429	227,591	41,040	18,247	250,384	244,068
7W - Central	91,426	10	853,839	2,336,653	3,190,492	26.8%	533,224	320,615	24,215	2,171	342,659	257,509
8 - Southwest	53,181	9	525,614	1,549,709	2,075,323	25.3%	377,292	148,322	9,169	14,096	143,395	124,483
9 - South Central	27,694	9	260,431	654,698	915,129	28.5%	175,603	84,828	14,032	14,798	84,062	115,440
10 - Southeast	33,882	4	412,345	1,270,367	1,682,712	24.5%	335,983	76,362	6,765	286	82,841	15,250
11 - 7-County Twin Cities	474,594	36	851,553	2,366,159	3,217,712	26.5%	634,660	216,893	77,387	10,618	283,662	189,724
Average for Off-Sale	882,764	121	\$632,587	\$1,767,043	\$2,399,630	26.4%	\$443,076	\$189,511	\$32,606	\$11,373	\$210,744	\$157,182

*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 - 2018 Average Per Store by Economic Development Region

Region	Population	Number of Stores	Gross Profit			Operating			Nonoperating			Net Transfers* Income/ (Loss) (\$)
			Amount (\$)	Cost of Sales (\$)	Sales (\$)	Percent of Sales	Expenses (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Net Income/(Loss) (\$)	
1 - Northwest	1,413	4	211,741	209,113	420,854	50.3%	176,250	35,491	1,095	---	36,586	20,943
2 - Headwaters	4,783	9	271,136	397,985	669,121	40.5%	236,980	34,155	5,819	195	39,780	31,111
3 - Arrowhead	7,672	11	251,193	330,766	581,959	43.2%	225,464	25,729	8,256	---	33,985	11,876
4 - West Central	8,501	13	222,569	278,618	501,187	44.4%	207,340	15,229	2,166	22,849	(5,454)	10,372
5 - North Central	8,801	16	263,691	459,606	723,297	36.5%	222,112	41,580	6,298	2,295	45,582	31,420
6E - Southwest Central	3,132	4	238,040	268,543	506,583	47.0%	258,715	(20,675)	8,594	180	(12,261)	2,693
6W - Upper Southwest	3,855	6	155,313	250,794	406,107	38.2%	171,422	(16,109)	31,330	1,516	13,705	14,996
7E - East Central	10,062	9	432,609	815,619	1,248,228	34.7%	347,337	85,272	12,718	5,782	92,208	42,001
7W - Central	4,562	4	194,238	397,509	591,746	32.8%	206,812	(12,574)	9,392	99	(3,282)	---
8 - Southwest	3,690	9	149,572	158,485	308,057	48.6%	145,692	3,880	4,844	1,239	7,486	4,858
9 - South Central	6,659	6	203,610	288,371	491,981	41.4%	199,932	3,679	35,128	793	38,014	62,251
10 - Southeast	10,256	8	180,713	287,142	467,854	38.6%	184,790	(4,078)	10,017	415	5,524	12,439
11 - 7-County Twin Cities	17,710	3	1,451,022	1,918,463	3,369,485	43.1%	1,162,933	288,089	14,058	39,315	262,832	185,498
Average for On-Sale	91,096	102	\$275,331	\$409,325	\$684,656	40.2%	\$245,703	\$29,628	\$10,074	\$5,244	\$34,458	\$26,313

*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 - 2018
Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating			Net Profit/(Loss)	
							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)		Percent of Sales
1 - Northwest														
Ada	Off-Sale Only	---	1,672	492,789	354,602	138,187	180,538	36.6%	(42,351)	---	---	(42,351)	-8.6%	68,000
Goodridge	On- & Off-Sale	---	140	349,852	176,585	173,267	170,116	48.6%	3,151	---	---	3,151	0.9%	---
Lancaster	On- & Off-Sale	---	330	297,270	141,996	155,274	118,328	39.8%	36,946	399	---	37,345	12.6%	50,000
Mentor	On- & Off-Sale	---	146	496,087	226,880	269,207	217,208	43.8%	51,999	909	---	52,908	10.7%	28,773
Roseau	Off-Sale Only	---	2,775	1,813,546	1,347,670	465,876	269,216	14.8%	196,660	236	---	196,896	10.9%	100,000
Thief River Falls	Off-Sale Only	---	8,940	4,690,353	3,568,237	1,122,116	776,933	16.6%	345,183	18,272	---	363,455	7.7%	431,307
Twin Valley	On- & Off-Sale	---	797	540,206	290,991	249,215	199,346	36.9%	49,869	3,070	---	52,939	9.8%	5,000
Warroad	Off-Sale Only	---	1,838	1,811,546	1,390,256	421,290	297,043	16.4%	124,247	---	---	124,247	6.9%	85,000
Total for Region			16,638	\$10,491,649	\$7,497,217	\$2,994,432	\$2,228,728	21.2%	\$765,704	\$22,886	\$---	\$788,590	7.5%	\$768,080
Percent of Total MLS Operations														
			1.7%	2.9%	2.9%	2.9%	2.8%		3.0%	0.5%	---	2.7%		3.5%
2 - Headwaters														
Akeley	On- & Off-Sale	---	451	485,163	276,763	208,400	231,201	47.7%	(22,801)	538	1,752	(24,015)	-4.9%	---
Bagley	Off-Sale Only	---	1,421	1,455,890	1,076,935	378,955	281,497	19.3%	97,458	585	29,421	68,622	4.7%	30,000
Baudette	On- & Off-Sale	---	1,069	1,658,941	1,061,445	597,496	414,488	25.0%	183,008	10,452	---	193,460	11.7%	150,000
Bemidji	Off-Sale Only	---	15,462	6,039,403	4,261,400	1,778,003	1,287,101	21.3%	490,902	25,295	190,817	325,380	5.4%	206,758
Blackduck	On- & Off-Sale	---	840	1,165,173	703,372	461,801	378,768	32.5%	83,033	12,153	---	95,186	8.2%	65,000
Clearbrook	On- & Off-Sale	---	520	492,470	260,395	232,075	197,456	40.1%	34,619	---	---	34,619	7.0%	10,000
Kelliher	On- & Off-Sale	---	259	583,793	328,663	255,130	244,126	41.8%	11,004	473	---	11,477	2.0%	20,000
Mahnomen	On- & Off-Sale	---	1,228	929,095	561,926	367,169	402,797	43.4%	(35,628)	19,027	---	(16,601)	-1.8%	---
Nevis	On- & Off-Sale	---	416	707,455	389,304	318,151	263,988	37.3%	54,163	9,731	---	63,894	9.0%	35,000
Park Rapids	Off-Sale Only	---	4,136	3,126,948	2,311,783	815,165	566,367	18.1%	248,798	4,276	---	253,074	8.1%	549,616
Total for Region			25,802	\$16,644,331	\$11,231,986	\$5,412,345	\$4,267,789	25.6%	\$1,144,556	\$82,530	\$221,990	\$1,005,096	6.0%	\$1,066,374
Percent of Total MLS Operations														
			2.6%	4.6%	4.4%	5.2%	5.4%		4.4%	1.7%	11.6%	3.5%		4.9%

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

Table 12
Comparison of City Liquor Store Operations - 2018
Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating Expenses as a Percent of Sales			Nonoperating			Net Profit/(Loss)	
							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)		Percent of Sales
3 - Arrowhead														
Aitkin	Off-Sale Only	---	2,123	1,142,189	869,703	272,486	222,435	19.5%	50,051	23,222	---	73,273	6.4%	75,000
Barnum	On- & Off-Sale	---	605	569,263	274,685	294,578	298,590	52.5%	(4,012)	30,037	---	26,025	4.6%	---
Beaver Bay	On- & Off-Sale	---	180	489,358	302,791	186,567	153,589	31.4%	32,978	8,583	---	41,561	8.5%	---
Big Falls	On- & Off-Sale	---	210	447,246	208,516	238,730	204,749	45.8%	33,981	897	---	34,878	7.8%	10,000
Cook	Off-Sale Only	---	547	1,441,377	1,070,668	370,709	295,908	20.5%	74,801	11,810	---	86,611	6.0%	---
Cromwell	On- & Off-Sale	---	240	390,016	186,575	203,441	174,151	44.7%	29,290	5,014	---	34,304	8.8%	---
Grand Marais	Off-Sale Only	---	1,410	2,257,399	1,586,346	671,053	374,134	16.6%	296,919	8,881	---	305,800	13.5%	200,000
Littlefork	On- & Off-Sale	---	616	369,307	200,568	168,739	165,530	44.8%	3,209	5,913	---	9,122	2.5%	---
Moose Lake	On- & Off-Sale	---	2,794	1,423,606	942,232	481,374	388,832	27.3%	92,542	---	---	92,542	6.5%	---
Northome	On- & Off-Sale	---	176	356,562	190,540	166,022	137,220	38.5%	28,802	48	---	28,850	8.1%	20,000
Orr	On- & Off-Sale	---	289	610,146	340,758	269,388	212,762	34.9%	56,626	1,050	---	57,676	9.5%	40,500
Palisade	On- & Off-Sale	---	152	345,952	233,292	112,660	167,956	48.5%	(55,296)	30,197	---	(25,099)	-7.3%	15,750
Proctor	Off-Sale Only	---	3,071	917,246	673,505	243,741	207,125	22.6%	36,616	124	5,003	31,737	3.5%	5,286
Ranier	On- & Off-Sale	---	587	368,271	156,411	211,860	204,473	55.5%	7,387	6,117	---	13,504	3.7%	20,000
Silver Bay	On- & Off-Sale	---	1,823	1,031,823	602,057	429,766	372,249	36.1%	57,517	2,955	---	60,472	5.9%	24,388
Two Harbors	Off-Sale Only	---	3,638	2,501,230	1,794,500	706,730	508,137	20.3%	198,593	8,433	---	207,026	8.3%	2,024
Total for Region														
							\$4,087,840	27.9%	\$940,004	\$143,281	\$5,003	\$1,078,282	7.4%	\$412,948
Percent of Total MLS Operations							5.2%		3.6%	2.9%	0.3%	3.7%	1.9%	
4 - West Central														
Alexandria	Off-Sale Only	---	13,951	5,895,431	4,517,716	1,377,715	994,922	16.9%	382,793	3,958	9,353	377,398	6.4%	225,000
Barnesville	Off-Sale Only	---	2,666	630,498	498,128	132,370	101,199	16.1%	31,171	1,455	---	32,626	5.2%	---
Battle Lake	Off-Sale Only	---	936	1,557,328	1,141,164	416,164	334,626	21.5%	81,538	2,377	---	83,915	5.4%	65,000
Brandon	On- & Off-Sale	---	495	546,701	323,329	223,372	199,409	36.5%	23,963	2,620	---	26,583	4.9%	10,000
Callaway	On- & Off-Sale	---	231	446,316	172,450	273,866	230,068	51.5%	43,798	461	---	44,259	9.9%	19,980

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

Table 12
Comparison of City Liquor Store Operations - 2018
Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating Expenses as a Percent of Sales			Nonoperating			Net Profit/(Loss)	
							Expenses (\$)	Percent (%)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales (%)	Amount (\$)	Net Transfers* (\$)
Dalton	Off-Sale Only	---	250	265,975	191,498	74,477	59,166	22.2%	15,311	445	---	5.9%	15,756	---
Detroit Lakes	Off-Sale Only	---	9,475	7,126,887	5,183,916	1,942,971	898,462	12.6%	1,044,509	30,496	206,553	12.2%	868,452	490,000
Elizabeth	Off-Sale Only	---	168	426,238	319,813	106,425	76,773	18.0%	29,652	---	---	7.0%	29,652	---
Erhard	Off-Sale Only	[0][16]	146	90,394	51,084	39,310	1,719	1.9%	37,591	6,974	---	49.3%	44,565	100,662
Fergus Falls	Off-Sale Only	---	13,747	6,162,911	4,327,442	1,835,469	1,083,370	17.6%	752,099	16,170	---	12.5%	768,269	584,369
Frazee	On- & Off-Sale	---	1,405	715,933	474,662	241,271	302,678	42.3%	(61,407)	---	---	-8.6%	(61,407)	---
Glenwood	Off-Sale Only	---	2,573	1,469,195	1,089,285	379,910	194,766	13.3%	185,144	3,369	---	12.8%	188,513	60,000
Hawley	Off-Sale Only	---	2,236	1,254,887	918,781	336,116	274,249	21.9%	61,867	---	10,408	4.1%	51,459	8,000
Hittredal	On- & Off-Sale	---	199	370,599	146,013	224,586	190,492	51.4%	34,094	---	---	9.2%	34,094	---
Lake Park	On- & Off-Sale	---	804	774,627	484,019	290,608	279,355	36.1%	11,253	1,999	---	1.7%	13,252	113,071
Millerville	On- & Off-Sale	---	107	319,188	181,053	138,135	159,683	50.0%	(21,548)	640	---	-6.6%	(20,908)	(5,000)
Miliona	On- & Off-Sale	---	433	739,179	426,443	312,736	288,978	39.1%	23,758	11	---	3.2%	23,769	291,915
Morris	Off-Sale Only	---	5,452	2,074,209	1,595,795	478,414	323,891	15.6%	154,523	14,092	---	8.1%	168,615	102,263
New York Mills	On- & Off-Sale	---	1,226	603,793	363,476	240,317	224,922	37.3%	15,395	4,376	---	3.3%	19,771	17,557
Ogema	On- & Off-Sale	[0]	179	399,862	185,063	214,799	133,966	33.5%	80,833	1,959	---	20.7%	82,792	5,000
Osakis	On- & Off-Sale	---	1,784	763,470	454,253	309,217	306,460	40.1%	2,757	12,211	---	2.0%	14,968	25,000
Parkers Prairie	On- & Off-Sale	[21]	1,024	67,030	34,536	32,494	(10,499)	-15.7%	42,993	---	297,031	-379.0%	(254,038)	(342,693)
Pelican Rapids	Off-Sale Only	---	2,525	1,395,256	976,137	419,119	224,352	16.1%	194,767	1,798	24,447	12.3%	172,118	70,000
Perham	Off-Sale Only	---	3,388	3,491,832	2,509,260	982,572	521,201	14.9%	461,371	52,860	2,400	14.7%	511,831	176,250
Ulen	On- & Off-Sale	---	554	384,434	173,079	211,355	192,400	50.0%	18,955	489	---	5.1%	19,444	---
Underwood	Off-Sale Only	---	360	600,188	440,726	159,462	123,028	20.5%	36,434	202	444	6.0%	36,192	25,000
Vergas	Off-Sale Only	---	363	590,936	443,491	147,445	97,980	16.6%	49,465	3,016	---	8.9%	52,481	10,000
Wolf Lake	On- & Off-Sale	---	60	384,302	203,659	180,643	197,504	51.4%	(16,861)	3,396	---	-3.5%	(13,475)	---
Total for Region			66,737	\$39,547,609	\$27,826,271	\$11,721,338	\$8,005,120	20.2%	\$3,716,218	\$165,364	\$550,636	8.4%	\$3,330,946	\$2,051,374
Percent of Total MLS Operations			6.9%	11.0%	10.9%	11.2%	10.2%		14.3%	3.3%	28.8%		11.5%	9.5%

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								Expenses (\$)	Percent Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	
5 - North Central														
Browerville	On- & Off-Sale	--	789	524,993	297,015	227,978	208,685	39.8%	19,293	10,987	---	30,280	5.8%	9,000
Clarissa	On- & Off-Sale	--	663	394,833	269,753	125,080	143,257	36.3%	(18,177)	43,350	5,271	19,902	5.0%	---
Eagle Bend	On- & Off-Sale	--	519	238,118	133,338	104,780	112,212	47.1%	(7,432)	15,842	---	8,410	3.5%	2,000
Fifty Lakes	On- & Off-Sale	--	405	583,810	293,549	290,261	237,757	40.7%	52,504	---	---	52,504	9.0%	10,036
Flensburg	On- & Off-Sale	[0][32]	226	---	---	---	1,712	171200.0%	(1,712)	---	---	(1,712)	---	---
Hackensack	On- & Off-Sale	--	322	1,283,989	916,437	367,552	337,030	26.2%	30,522	11,611	7,610	34,523	2.7%	---
Long Prairie	Off-Sale Only	--	3,375	1,605,308	1,188,685	416,623	268,092	16.7%	148,531	8,609	---	157,140	9.8%	128,640
Longville	On- & Off-Sale	--	161	1,675,911	1,013,226	662,685	417,555	24.9%	245,130	454	22,876	222,708	13.3%	210,000
Menahga	On- & Off-Sale	--	1,341	892,228	573,774	318,454	258,602	29.0%	59,852	490	144	60,198	6.7%	42,083
Nisswa	On- & Off-Sale	--	2,069	3,842,907	2,554,162	1,288,745	985,843	25.7%	302,902	5,313	---	308,215	8.0%	235,000
Randall	On- & Off-Sale	--	629	645,047	403,793	241,254	208,094	32.3%	33,160	11,282	---	44,442	6.9%	---
Remer	On- & Off-Sale	--	404	691,639	439,768	251,871	266,389	38.5%	(14,518)	1,028	---	(13,490)	-2.0%	1,000
Sebeka	On- & Off-Sale	--	692	535,226	324,372	210,854	242,428	45.3%	(31,574)	---	139	(31,713)	-5.9%	(6,397)
Verndale	On- & Off-Sale	[34]	581	264,046	134,501	129,545	134,221	50.8%	(4,676)	404	687	(4,959)	-1.9%	---
Wadena	Off-Sale Only	--	4,150	2,143,932	1,587,251	556,681	335,188	15.6%	221,493	5,538	---	227,031	10.6%	167,700
Walker	Off-Sale Only	--	926	1,015,527	744,709	270,818	204,016	20.1%	66,802	1,642	---	68,444	6.7%	74,131
Total for Region														
Percent of Total MLS Operations			17,252	\$16,337,514	\$10,874,333	\$5,463,181	\$4,361,081	26.7%	\$1,102,100	\$116,550	\$36,727	\$1,181,923	7.2%	\$873,193
			1.8%	4.5%	4.3%	5.2%	5.5%		4.2%	2.3%	1.9%	4.1%		4.0%
6E - Southwest Central														
Buffalo Lake	On- & Off-Sale	--	674	418,804	220,076	198,728	226,510	54.1%	(27,782)	6,464	---	(21,318)	-5.1%	---
Darwin	Off-Sale Only	--	355	606,035	488,348	117,687	103,231	17.0%	14,456	3,260	---	17,716	2.9%	100,000
Dassel	Off-Sale Only	--	1,470	1,189,788	914,098	275,690	225,927	19.0%	49,763	19,705	29,827	39,641	3.3%	---
Fairfax	On- & Off-Sale	--	1,152	507,941	272,752	235,189	265,057	52.2%	(29,868)	6,759	---	(23,109)	-4.5%	---
Glencoe	Off-Sale Only	--	5,520	1,926,156	1,397,726	528,430	306,944	15.9%	221,486	134	16,180	205,440	10.7%	135,000

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							Expenses (\$)	Percent (%)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
Hutchinson	Off-Sale Only	--	14,260	6,243,619	4,760,414	1,483,205	886,926	14.2%	596,279	2,792	14,645	584,426	9.4%
Litchfield	Off-Sale Only	--	6,763	2,563,158	1,928,208	634,950	427,803	16.7%	207,147	2,858	---	210,005	8.2%
Olivia	Off-Sale Only	--	2,439	952,607	689,838	262,769	242,935	25.5%	19,834	4,973	---	24,807	2.6%
Sacred Heart	On- & Off-Sale	--	504	550,107	290,448	259,659	287,435	52.3%	(27,776)	20,761	720	(7,735)	-1.4%
Silver Lake	On- & Off-Sale	--	802	549,480	290,896	258,584	255,856	46.6%	2,728	391	---	3,119	0.6%
Total for Region			33,939	\$15,507,695	\$11,252,804	\$4,254,891	\$3,228,624	20.8%	\$1,026,267	\$68,097	\$61,372	\$1,032,992	6.7%
Percent of Total MLS Operations			3.5%	4.3%	4.4%	4.1%	4.1%		4.0%	1.4%	3.2%	3.6%	4.5%
6W - Upper Southwest													
Appleton	Off-Sale Only	--	1,356	527,479	363,100	164,379	139,332	26.4%	25,047	---	892	24,155	4.6%
Benson	On- & Off-Sale	--	3,156	1,154,174	762,225	391,949	336,656	29.2%	55,293	39,074	229	94,138	8.2%
Boyd	On- & Off-Sale	--	155	545,744	300,240	245,504	289,792	53.1%	(44,288)	26,985	6,330	(23,633)	-4.3%
Clontarf	On- & Off-Sale	[0][16]	150	149,605	144,439	5,166	50,549	33.8%	(45,383)	60,139	---	14,756	9.9%
Dawson	Off-Sale Only	--	1,455	458,564	328,669	129,895	133,227	29.1%	(3,332)	666	---	(2,666)	-0.6%
De Graff	On- & Off-Sale	--	119	361,067	176,408	184,659	227,108	62.9%	(42,449)	50,241	2,534	5,258	1.5%
Granite Falls	Off-Sale Only	--	2,762	1,180,117	869,010	311,107	205,848	17.4%	105,259	17,598	6,330	116,527	9.9%
Hanley Falls	On- & Off-Sale	--	275	226,052	121,450	104,602	124,429	55.0%	(19,827)	11,539	---	(8,288)	-3.7%
Madison	Off-Sale Only	--	1,459	414,426	305,999	108,427	94,973	22.9%	13,454	1,059	---	14,513	3.5%
Montevideo	Off-Sale Only	--	5,287	2,187,570	1,614,740	572,830	430,817	19.7%	142,013	4,829	---	146,842	6.7%
Total for Region			16,174	\$7,204,798	\$4,986,280	\$2,218,518	\$2,032,731	28.2%	\$185,787	\$212,130	\$16,315	\$381,602	5.3%
Percent of Total MLS Operations			1.7%	2.0%	2.0%	2.1%	2.6%		0.7%	4.3%	0.9%	1.3%	1.3%
7E - East Central													
Braham	Off-Sale Only	--	1,804	1,576,756	1,201,407	375,349	272,562	17.3%	102,787	130,054	120,022	112,819	7.2%
Cambridge	Off-Sale Only	--	8,977	5,726,125	4,297,814	1,428,311	876,136	15.3%	552,175	11,398	---	563,573	9.8%
Finlayson	On- & Off-Sale	--	306	755,311	460,291	295,020	261,183	34.6%	33,837	4,564	6,415	31,986	4.2%
Foreston	On- & Off-Sale	[0]	528	393,079	178,652	214,427	194,593	49.5%	19,834	12,754	---	32,588	8.3%

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							Expenses as a			Revenues (\$)	Expenses (\$)	Amount (\$)		Percent of Sales	
							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)						
Hinckley	On- & Off-Sale	--	1,902	2,771,784	1,932,032	839,752	597,178	21.5%	242,574	801	10,720	232,655	8.4%	80,208	
Isanti	Off-Sale Only	--	6,031	2,942,860	2,129,562	813,298	437,579	14.9%	375,719	7,382	---	383,101	13.0%	350,000	
Isle	On- & Off-Sale	--	779	819,246	514,733	304,513	320,756	39.2%	(16,243)	24,365	---	8,122	1.0%	3,333	
Lindstrom	On- & Off-Sale	--	4,665	2,777,295	1,855,471	921,824	671,038	24.2%	250,786	36,617	---	287,403	10.3%	187,930	
Milaca	Off-Sale Only	--	2,895	2,234,750	1,649,627	585,123	419,182	18.8%	165,941	181,495	---	347,436	15.5%	87,230	
Mora	Off-Sale Only	--	3,598	3,277,996	2,410,902	867,094	648,119	19.8%	218,975	6,700	39,000	186,675	5.7%	298,942	
North Branch	Off-Sale Only	--	10,726	3,500,297	2,548,169	952,128	976,355	27.9%	(24,227)	912	5,202	(28,517)	-0.8%	40,000	
Ogilvie	On- & Off-Sale	--	358	543,870	305,917	237,953	258,856	47.6%	(20,903)	591	---	(20,312)	-3.7%	--	
Pine City	Off-Sale Only	--	3,261	1,929,963	1,423,692	506,271	341,243	17.7%	165,028	2,296	---	167,324	8.7%	160,000	
Princeton	Off-Sale Only	--	4,755	4,042,590	2,990,980	1,051,610	557,057	13.8%	494,553	28,899	---	523,452	12.9%	171,440	
Rush City	Off-Sale Only	[32]	3,094	---	---	---	2,632	263200.0%	(2,632)	227	---	(2,405)	---	442,225	
Stacy	On- & Off-Sale	--	1,524	3,173,468	2,093,478	1,079,990	822,427	25.9%	257,563	34,769	34,901	257,431	8.1%	100,000	
Total for Region															
				55,203	\$36,465,390	\$25,992,727	\$10,472,663	\$7,656,896	21.0%	\$2,815,767	\$483,824	\$216,260	\$3,083,331	8.5%	\$2,574,622
Percent of Total MLS Operations				5.7%	10.1%	10.2%	10.0%	9.7%	10.8%	9.7%	11.3%	10.6%	11.9%	11.9%	
7W - Central															
Big Lake	Off-Sale Only	--	11,456	4,239,809	3,061,062	1,178,747	692,756	16.3%	485,991	26,847	13,281	499,557	11.8%	400,000	
Buffalo	Off-Sale Only	--	16,479	5,371,774	3,865,918	1,505,856	957,624	17.8%	548,232	115,974	7,184	657,022	12.2%	425,000	
Delano	Off-Sale Only	--	6,187	2,760,043	1,987,695	772,348	556,713	20.2%	215,635	1,726	---	217,361	7.9%	390,916	
Elk River	Off-Sale Only	--	24,891	7,203,155	5,119,654	2,083,501	1,114,046	15.5%	969,455	55,235	---	1,024,690	14.2%	689,174	
Gilman	On- & Off-Sale	--	235	324,705	163,059	161,646	195,905	60.3%	(34,259)	17,509	---	(16,750)	-5.2%	--	
Holdingford	On- & Off-Sale	--	717	362,544	199,797	162,747	162,166	44.7%	581	17,534	216	17,899	4.9%	--	
Howard Lake	On- & Off-Sale	--	2,082	850,686	700,337	150,349	160,508	18.9%	(10,159)	2,524	---	(7,635)	-0.9%	--	
Maple Lake	Off-Sale Only	--	2,164	1,710,892	1,277,541	433,351	334,097	19.5%	99,254	6,286	1,243	104,297	6.1%	25,000	
Monticello	Off-Sale Only	--	13,782	6,090,981	4,546,747	1,544,234	854,218	14.0%	690,016	20,337	---	710,353	11.7%	530,000	
Paynesville	Off-Sale Only	--	2,513	1,494,862	1,165,553	329,309	283,114	18.9%	46,195	393	---	46,588	3.1%	35,000	

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							Expenses (\$)	Percent (%)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales (%)	Net Transfers* (\$)
Sank Rapids	Off-Sale Only	--	13,954	3,033,406	2,342,360	691,046	539,670	17.8%	151,376	15,348	---	166,724	5.5%	80,000
Waverly	On- & Off-Sale	--	1,528	829,050	526,842	302,208	308,667	37.2%	(6,459)	---	181	(6,640)	-0.8%	---
Total for Region			95,988	\$34,271,907	\$24,956,565	\$9,315,342	\$6,159,484	18.0%	\$3,155,858	\$279,713	\$22,105	\$3,413,466	10.0%	\$2,575,090
Percent of Total MLS Operations			9.9%	9.5%	9.8%	8.9%	7.8%		12.2%	5.6%	1.2%	11.8%		11.9%
8 - Southwest														
Avoca	On- & Off-Sale	--	138	273,743	110,729	163,014	126,253	46.1%	36,761	10,890	2,566	45,085	16.5%	23,722
Balaton	On- & Off-Sale	--	630	337,436	195,628	141,808	141,181	41.8%	627	4,969	120	5,476	1.6%	1
Hadley	On- & Off-Sale	--	58	261,771	109,992	151,779	143,311	54.7%	8,468	22,701	122	31,047	11.9%	---
Heron Lake	On- & Off-Sale	--	672	359,816	171,054	188,762	147,622	41.0%	41,140	592	605	41,127	11.4%	---
Ivanhoe	On- & Off-Sale	--	546	579,950	361,881	218,069	221,581	38.2%	(3,512)	492	2,397	(5,417)	-0.9%	---
Jackson	Off-Sale Only	--	3,407	1,153,364	824,228	329,136	239,972	20.8%	89,164	6,452	---	95,616	8.3%	41,000
Lakefield	Off-Sale Only	--	1,708	524,708	377,167	147,541	128,628	24.5%	18,913	6,260	---	25,173	4.8%	6,000
Luveme	Off-Sale Only	--	4,725	1,325,391	1,002,281	323,110	268,205	20.2%	54,905	2,573	---	57,478	4.3%	45,000
Marshall	Off-Sale Only	--	13,783	5,104,513	3,913,265	1,191,248	691,343	13.5%	499,905	33,369	74,336	458,938	9.0%	300,000
Okabena	On- & Off-Sale	--	202	253,516	126,218	127,298	145,782	57.5%	(18,484)	---	---	(18,484)	-7.3%	---
Pipestone	Off-Sale Only	--	4,150	1,592,588	1,193,451	399,137	257,944	16.2%	141,193	6,932	---	148,125	9.3%	283,350
Redwood Falls	Off-Sale Only	--	5,236	2,194,209	1,633,253	560,956	506,437	23.1%	54,519	7,259	9,331	52,447	2.4%	120,000
Russell	On- & Off-Sale	--	329	250,694	135,267	115,427	126,459	50.4%	(11,032)	883	---	(10,149)	-4.0%	20,000
Tracy	Off-Sale Only	--	2,123	587,689	385,189	202,500	171,659	29.2%	30,841	2,649	---	33,490	5.7%	---
Vesta	On- & Off-Sale	[32]	297	---	---	---	---	---	---	---	5,337	(5,337)	---	---
Walnut Grove	On- & Off-Sale	--	818	455,588	215,599	239,989	259,037	56.9%	(19,048)	3,071	---	(15,977)	-3.5%	---
Windom	Off-Sale Only	--	4,539	2,059,477	1,530,616	528,861	369,547	17.9%	159,314	6,820	---	166,134	8.1%	100,000
Worthington	Off-Sale Only	--	13,510	4,135,970	3,087,930	1,048,040	761,897	18.4%	286,143	10,204	43,194	253,153	6.1%	225,000
Total for Region			56,871	\$21,450,423	\$15,373,748	\$6,076,675	\$4,706,858	21.9%	\$1,369,817	\$126,116	\$136,008	\$1,357,925	6.3%	\$1,164,073
Percent of Total MLS Operations			5.8%	6.0%	6.0%	5.8%	6.0%		5.3%	2.5%	7.2%	4.7%		5.4%

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							Expenses as a Percent of Sales (\$)	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales		
9 - South Central														
Blue Earth	Off-Sale Only	---	3,204	1,615,342	1,202,452	412,890	335,743	20.8%	77,147	12,758	---	89,905	5.6%	320,000
Butterfield	Off-Sale Only	---	572	206,054	154,216	51,838	67,801	32.9%	(15,963)	23,143	20,537	(13,357)	-6.5%	---
Cleveland	On- & Off-Sale	---	735	202,411	104,598	97,813	120,453	59.5%	(22,640)	26,441	---	3,801	1.9%	---
Elmore	Off-Sale Only	---	584	128,483	98,028	30,455	50,367	39.2%	(19,912)	50	---	(19,862)	-15.5%	---
Fairmont	Off-Sale Only	---	10,307	3,807,689	2,672,999	1,134,690	536,640	14.1%	598,050	32,588	---	630,638	16.6%	560,000
Hanska	On- & Off-Sale	---	369	264,634	141,899	122,735	119,229	45.1%	3,506	10,361	536	13,331	5.0%	---
Kiester	Off-Sale Only	[34]	473	183,729	134,930	48,799	62,289	33.9%	(13,490)	31,730	28,698	(10,458)	-5.7%	---
Le Center	On- & Off-Sale	---	2,524	868,114	575,204	292,910	292,725	33.7%	185	103,485	4,220	99,450	11.5%	30,000
Lewisville	On- & Off-Sale	---	243	166,312	80,715	85,597	97,541	58.6%	(11,944)	26,668	---	14,724	8.9%	---
Madelia	Off-Sale Only	---	2,302	603,533	445,036	158,497	134,428	22.3%	24,069	1,886	---	25,955	4.3%	14,517
Mapleton	On- & Off-Sale	---	1,735	586,334	318,230	268,104	219,678	37.5%	48,426	43,206	---	91,632	15.6%	343,503
Saint James	Off-Sale Only	---	4,545	919,725	600,512	319,213	196,352	21.3%	122,861	12,964	---	135,825	14.8%	63,000
Sherburn	On- & Off-Sale	---	1,053	864,082	509,580	354,502	349,964	40.5%	4,538	606	---	5,144	0.6%	---
Sleepy Eye	Off-Sale Only	[32]	3,464	---	---	---	76	7600.0%	(76)	918	83,946	(83,104)	---	88,440
Wells	Off-Sale Only	---	2,243	771,604	584,106	187,498	196,734	25.5%	(9,236)	10,248	---	1,012	0.1%	(7,000)
Total for Region														
Percent of Total MLS Operations				34,353	\$11,188,046	\$7,622,505	\$3,565,541	24.8%	\$785,521	\$337,052	\$137,937	\$984,636	8.8%	\$1,412,460
				3.5%	3.1%	3.0%	3.4%	3.5%	3.0%	6.8%	7.2%	3.4%	6.5%	
10 - Southeast														
Caledonia	Off-Sale Only	---	2,824	688,560	511,942	176,618	188,816	27.4%	(12,198)	466	---	(11,732)	-1.7%	---
Conger	On- & Off-Sale	[32]	134	234	---	234	19	8.1%	215	404	---	619	264.5%	71,511
Ellendale	On- & Off-Sale	---	672	444,378	245,230	199,148	230,121	51.8%	(30,973)	18	---	(30,955)	-7.0%	---
Kasson	Off-Sale Only	---	6,504	1,558,830	1,194,996	363,834	256,213	16.4%	107,621	---	1,142	106,479	6.8%	16,000
Kenyon	On- & Off-Sale	---	1,836	791,642	517,499	274,143	260,544	32.9%	13,599	20,002	567	33,034	4.2%	20,000
Lonsdale	Off-Sale Only	---	4,128	1,580,610	1,218,361	362,249	290,768	18.4%	71,481	2,428	---	73,909	4.7%	---

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Table 12
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Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating Expenses as a Percent of Sales			Nonoperating			Net Profit/(Loss)
							Expenses (\$)	Percent (%)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales (%)	
Mazepa	On- & Off-Sale	---	876	539,866	318,465	221,401	241,510	44.7%	(20,109)	19,654	2,753	(3,208)	-0.6%
Medford	On- & Off-Sale	---	1,284	368,712	183,136	185,576	177,490	48.1%	8,086	9,194	---	17,280	4.7%
Northfield	Off-Sale Only	---	20,426	2,902,846	2,156,167	746,679	608,136	20.9%	138,543	24,165	---	162,708	5.6%
Plainview	On- & Off-Sale	---	3,387	930,861	601,569	329,292	295,700	31.8%	33,592	19,009	---	52,601	5.7%
Spring Grove	On- & Off-Sale	---	1,291	423,550	277,399	146,151	139,814	33.0%	6,337	4,808	---	11,145	2.6%
West Concord	On- & Off-Sale	---	776	243,591	153,834	89,757	133,125	54.7%	(43,368)	7,046	---	(36,322)	-14.9%
Total for Region			44,138	\$10,473,680	\$7,378,598	\$3,095,082	\$2,822,256	26.9%	\$272,826	\$107,194	\$4,462	\$375,558	3.6%
Percent of Total MLS Operations			4.5%	2.9%	2.9%	3.0%	3.6%		1.1%	2.2%	0.2%	1.3%	0.7%
11 - 7-County Twin Cities													
Anoka	Off-Sale Only	---	18,573	4,247,545	3,229,055	1,018,490	849,631	20.0%	168,859	25,307	---	194,166	4.6%
Apple Valley	Off-Sale Only	---	53,429	9,445,281	6,568,030	2,877,251	1,766,068	18.7%	1,111,183	49,418	20,955	1,139,646	12.1%
Brooklyn Center	Off-Sale Only	---	32,299	6,743,790	4,865,400	1,878,390	1,613,573	23.9%	264,817	28,363	---	293,180	4.3%
Columbia Heights	Off-Sale Only	---	20,840	8,588,576	6,448,223	2,140,353	1,708,034	19.9%	432,319	17,394	61,004	388,709	4.5%
Eden Prairie	Off-Sale Only	---	63,456	10,848,725	7,718,632	3,130,093	2,255,144	20.8%	874,949	35,567	54,223	856,293	7.9%
Edina	Off-Sale Only	---	52,535	13,401,754	9,461,178	3,940,576	2,533,981	18.9%	1,406,595	25,246	---	1,431,841	10.7%
Farmington	Off-Sale Only	---	22,880	5,256,645	3,923,968	1,332,677	966,336	18.4%	366,341	15,308	---	381,649	7.3%
Fridley	Off-Sale Only	---	28,824	6,029,627	4,458,598	1,571,029	1,085,273	18.0%	485,756	2,332	---	488,088	8.1%
Lakeville	Off-Sale Only	---	64,334	15,276,433	11,465,639	3,810,794	2,783,557	18.2%	1,027,237	1,645,633	157	2,672,713	17.5%
Lexington	Off-Sale Only	---	2,109	3,162,916	2,416,030	746,886	580,886	18.4%	166,000	4,111	10,060	160,051	5.1%
Mound	Off-Sale Only	---	9,347	3,092,958	2,295,344	797,614	612,616	19.8%	184,998	19,219	---	204,217	6.6%
Richfield	Off-Sale Only	---	36,436	11,561,557	8,645,844	2,915,713	2,159,720	18.7%	755,993	39,611	---	795,604	6.9%
Robbinsdale	Off-Sale Only	---	14,776	4,263,779	3,152,967	1,110,812	936,276	22.0%	174,536	16,556	221,769	(30,677)	-0.7%
Rogers	On- & Off-Sale	---	12,991	3,712,720	2,557,023	1,155,697	852,063	22.9%	303,634	5,792	---	309,426	8.3%
Saint Anthony	Off-Sale Only	---	9,067	5,867,452	4,344,764	1,522,688	1,265,249	21.6%	257,439	8,632	---	266,071	4.5%
Saint Francis	Off-Sale Only	---	7,872	2,313,549	1,715,523	598,026	449,297	19.4%	148,729	26,891	---	175,620	7.6%

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Listed by Economic Development Region and City

Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating			Nonoperating		Net Profit/(Loss)	
							Expenses (\$)	Percent of Sales	Income/(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales
Savage	Off-Sale Only	---	31,407	5,341,280	4,105,625	1,235,655	1,080,836	20.2%	154,819	---	12,658	142,161	2.7%
Spring Lake Park	Off-Sale Only	[16]	6,410	395,762	366,894	28,868	201,275	50.9%	(172,407)	826,338	1,431	652,500	164.9%
Wayzata	On- & Off-Sale	---	4,719	6,395,736	3,198,367	3,197,369	2,636,737	41.2%	560,632	36,383	117,945	479,070	7.5%
Total for Region			492,304	\$125,946,085	\$90,937,104	\$35,008,981	\$26,336,552	20.9%	\$8,672,429	\$2,828,101	\$500,202	\$11,000,328	8.7%
Percent of Total MLS Operations			50.6%	35.0%	35.6%	33.5%	33.5%		33.4%	56.9%	26.2%	37.9%	34.0%
Off-Sale Only			882,764	\$290,355,179	\$213,812,158	\$76,543,021	\$53,612,247	18.5%	\$22,930,774	\$3,945,306	\$1,376,093	\$25,499,987	8.8%
On- & Off -Sale			91,096	\$69,834,939	\$41,751,127	\$28,083,812	\$25,061,732	35.9%	\$3,022,080	\$1,027,532	\$534,924	\$3,514,688	5.0%
All Stores			973,860	\$360,190,118	\$255,563,285	\$104,626,833	\$78,673,979	21.8%	\$25,952,854	\$4,972,838	\$1,911,017	\$29,014,675	8.1%
													\$21,702,969

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Table 13
Comparison of City Liquor Store Operations - 2018
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	
1 - Northwest															
1	Roseau	Off-Sale Only	---	2,775	1,813,546	1,347,670	465,876	269,216	14.8%	196,660	236	---	196,896	10.9%	100,000
2	Thief River Falls	Off-Sale Only	---	8,940	4,690,353	3,568,237	1,122,116	776,933	16.6%	345,183	18,272	---	363,455	7.7%	431,307
3	Warroad	Off-Sale Only	---	1,838	1,811,546	1,390,256	421,290	297,043	16.4%	124,247	---	---	124,247	6.9%	85,000
4	Ada	Off-Sale Only	---	1,672	492,789	354,602	138,187	180,538	36.6%	(42,351)	---	---	(42,351)	-8.6%	68,000
1	Lancaster	On- & Off-Sale	---	330	297,270	141,996	155,274	118,328	39.8%	36,946	399	---	37,345	12.6%	50,000
2	Mentor	On- & Off-Sale	---	146	496,087	226,880	269,207	217,208	43.8%	51,999	909	---	52,908	10.7%	28,773
3	Twin Valley	On- & Off-Sale	---	797	540,206	290,991	249,215	199,346	36.9%	49,869	3,070	---	52,939	9.8%	5,000
4	Goodridge	On- & Off-Sale	---	140	349,852	176,585	173,267	170,116	48.6%	3,151	---	---	3,151	0.9%	---
Total for Region															
Percent of Total MLS Operations															
2 - Headwaters															
1	Park Rapids	Off-Sale Only	---	4,136	3,126,948	2,311,783	815,165	566,367	18.1%	248,798	4,276	---	253,074	8.1%	549,616
2	Bemidji	Off-Sale Only	---	15,462	6,039,403	4,261,400	1,778,003	1,287,101	21.3%	490,902	25,295	190,817	325,380	5.4%	206,758
3	Bagley	Off-Sale Only	---	1,421	1,455,890	1,076,935	378,955	281,497	19.3%	97,458	585	29,421	68,622	4.7%	30,000
1	Baudette	On- & Off-Sale	---	1,069	1,658,941	1,061,445	597,496	414,488	25.0%	183,008	10,452	---	193,460	11.7%	150,000
2	Nevis	On- & Off-Sale	---	416	707,455	389,304	318,151	263,988	37.3%	54,163	9,731	---	63,894	9.0%	35,000
3	Blackduck	On- & Off-Sale	---	840	1,165,173	703,372	461,801	378,768	32.5%	83,033	12,153	---	95,186	8.2%	65,000
4	Clearbrook	On- & Off-Sale	---	520	492,470	260,395	232,075	197,456	40.1%	34,619	---	---	34,619	7.0%	10,000
5	Kelliher	On- & Off-Sale	---	259	583,793	328,663	255,130	244,126	41.8%	11,004	473	---	11,477	2.0%	20,000
6	Mahnomen	On- & Off-Sale	---	1,228	929,095	561,926	367,169	402,797	43.4%	(35,628)	19,027	---	(16,601)	-1.8%	---

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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 Expenses as a Percent of Sales				Nonoperating			Net Profit/(Loss)		Net Transfers * (\$)
								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales			
7	Akeley	On- & Off-Sale	--	451	485,163	276,763	208,400	231,201	47.7%	(22,801)	538	1,752	(24,015)	-4.3%			--
Total for Region																	
Percent of Total MLS Operations																	
3 - Arrowhead																	
1	Grand Marais	Off-Sale Only	--	1,410	2,257,399	1,586,346	671,053	374,134	16.6%	296,919	8,881	--	305,800	13.5%			200,000
2	Two Harbors	Off-Sale Only	--	3,638	2,501,230	1,794,500	706,730	508,137	20.3%	198,593	8,433	--	207,026	8.3%			2,024
3	Aitkin	Off-Sale Only	--	2,123	1,142,189	869,703	272,486	222,435	19.5%	50,051	23,222	--	73,273	6.4%			75,000
4	Cook	Off-Sale Only	--	547	1,441,377	1,070,668	370,709	295,908	20.5%	74,801	11,810	--	86,611	6.0%			--
5	Proctor	Off-Sale Only	--	3,071	917,246	673,505	243,741	207,125	22.6%	36,616	124	5,003	31,737	3.5%			5,286
1	Orr	On- & Off-Sale	--	289	610,146	340,758	269,388	212,762	34.9%	56,626	1,050	--	57,676	9.5%			40,500
2	Cromwell	On- & Off-Sale	--	240	390,016	186,575	203,441	174,151	44.7%	29,290	5,014	--	34,304	8.8%			--
3	Beaver Bay	On- & Off-Sale	--	180	489,358	302,791	186,567	153,589	31.4%	32,978	8,583	--	41,561	8.5%			--
4	Northome	On- & Off-Sale	--	176	356,562	190,540	166,022	137,220	38.5%	28,802	48	--	28,850	8.1%			20,000
5	Big Falls	On- & Off-Sale	--	210	447,246	208,516	238,730	204,749	45.8%	33,981	897	--	34,878	7.8%			10,000
6	Moose Lake	On- & Off-Sale	--	2,794	1,423,606	942,232	481,374	388,832	27.3%	92,542	--	--	92,542	6.5%			--
7	Silver Bay	On- & Off-Sale	--	1,823	1,031,823	602,057	429,766	372,249	36.1%	57,517	2,955	--	60,472	5.9%			24,388
8	Barnum	On- & Off-Sale	--	605	569,263	274,685	294,578	298,590	52.5%	(4,012)	30,037	--	26,025	4.6%			--
9	Ranier	On- & Off-Sale	--	587	368,271	156,411	211,860	204,473	55.5%	7,387	6,117	--	13,504	3.7%			20,000
10	Littlefork	On- & Off-Sale	--	616	369,307	200,568	168,739	165,530	44.8%	3,209	5,913	--	9,122	2.5%			--
11	Palisade	On- & Off-Sale	--	152	345,952	233,292	112,660	167,956	48.5%	(55,296)	30,197	--	(25,099)	-7.3%			15,750
Total for Region																	
				18,461	\$14,660,991	\$9,633,147	\$5,027,844	\$4,087,840	27.9%	\$940,004	\$143,281	\$5,003	\$1,078,282	7.4%			\$412,948

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Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)		
								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
Percent of Total MLS Operations															
4 - West Central															
1	Erhard	Off-Sale Only	[0][16]	146	90,394	51,084	39,310	1.719	1.9%	37,591	6,974	--	44,565	49.3%	100,662
2	Perham	Off-Sale Only	--	3,388	3,491,832	2,509,260	982,572	521,201	14.9%	461,371	52,860	2,400	511,831	14.7%	176,250
3	Glenwood	Off-Sale Only	--	2,573	1,469,195	1,089,285	379,910	194,766	13.3%	185,144	3,369	--	188,513	12.8%	60,000
4	Fergus Falls	Off-Sale Only	--	13,747	6,162,911	4,327,442	1,835,469	1,083,370	17.6%	752,099	16,170	--	768,269	12.5%	584,369
5	Pelican Rapids	Off-Sale Only	--	2,525	1,395,256	976,137	419,119	224,352	16.1%	194,767	1,798	24,447	172,118	12.3%	70,000
6	Detroit Lakes	Off-Sale Only	--	9,475	7,126,887	5,183,916	1,942,971	898,462	12.6%	1,044,509	30,496	206,553	868,452	12.2%	490,000
7	Vergas	Off-Sale Only	--	363	590,936	443,491	147,445	97,980	16.6%	49,465	3,016	--	52,481	8.9%	10,000
8	Morris	Off-Sale Only	--	5,452	2,074,209	1,595,795	478,414	323,891	15.6%	154,523	14,092	--	168,615	8.1%	102,263
9	Elizabeth	Off-Sale Only	--	168	426,238	319,813	106,425	76,773	18.0%	29,652	---	--	29,652	7.0%	---
10	Alexandria	Off-Sale Only	--	13,951	5,895,431	4,517,716	1,377,715	994,922	16.9%	382,793	3,958	9,353	377,398	6.4%	225,000
11	Underwood	Off-Sale Only	--	360	600,188	440,726	159,462	123,028	20.5%	36,434	202	444	36,192	6.0%	25,000
12	Dalton	Off-Sale Only	--	250	265,975	191,498	74,477	59,166	22.2%	15,311	445	--	15,756	5.9%	---
13	Battle Lake	Off-Sale Only	--	936	1,557,328	1,141,164	416,164	334,626	21.5%	81,538	2,377	--	83,915	5.4%	65,000
14	Barnesville	Off-Sale Only	--	2,666	630,498	498,128	132,370	101,199	16.1%	31,171	1,455	--	32,626	5.2%	---
15	Hawley	Off-Sale Only	--	2,236	1,254,897	918,781	336,116	274,249	21.9%	61,867	---	10,408	51,459	4.1%	8,000
1	Ogema	On- & Off-Sale	[0]	179	399,862	185,063	214,799	133,966	33.5%	80,833	1,959	--	82,792	20.7%	5,000
2	Callaway	On- & Off-Sale	--	231	446,316	172,450	273,866	230,068	51.5%	43,798	461	--	44,259	9.9%	19,980
3	Hittredal	On- & Off-Sale	--	199	370,599	146,013	224,586	190,492	51.4%	34,094	---	--	34,094	9.2%	---
4	Ulen	On- & Off-Sale	--	554	384,434	173,079	211,355	192,400	50.0%	18,955	489	--	19,444	5.1%	---
5	Brandon	On- & Off-Sale	--	495	546,701	323,329	223,372	199,409	36.5%	23,963	2,620	--	26,583	4.9%	10,000
6	New York Mills	On- & Off-Sale	--	1,226	603,793	363,476	240,317	224,922	37.3%	15,395	4,376	--	19,771	3.3%	17,557
7	Miltona	On- & Off-Sale	--	433	739,179	426,443	312,736	288,978	39.1%	23,758	11	--	23,769	3.2%	291,915
8	Osakis	On- & Off-Sale	--	1,784	763,470	454,253	309,217	306,460	40.1%	2,757	12,211	--	14,968	2.0%	25,000

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								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers* (\$)
9	Lake Park	On- & Off-Sale	--	804	774,627	484,019	290,608	279,355	36.1%	11,253	1,999	--	13,252	1.7%	113,071
10	Wolf Lake	On- & Off-Sale	--	60	384,302	203,659	180,643	197,504	51.4%	(16,861)	3,386	--	(13,475)	-3.5%	--
11	Millerville	On- & Off-Sale	--	107	319,188	181,053	138,135	159,683	50.0%	(21,548)	640	--	(20,908)	-6.6%	(5,000)
12	Frazee	On- & Off-Sale	--	1,405	715,933	474,662	241,271	302,678	42.3%	(61,407)	--	--	(61,407)	-8.6%	--
13	Parkers Prairie	On- & Off-Sale	[21]	1,024	67,030	34,536	32,494	(10,499)	-15.7%	42,993	--	297,031	(254,038)	-379.0%	(342,693)
Total for Region					66,737	\$39,547,609	\$11,721,338	\$8,005,120	20.2%	\$3,716,218	\$165,364	\$550,636	\$3,330,946	8.4%	\$2,051,374
Percent of Total MLS Operations					6.9%	11.0%	10.9%	10.2%		14.3%	3.3%	28.8%	11.5%		9.5%
5 - North Central															
1	Wadena	Off-Sale Only	--	4,150	2,143,932	1,587,251	556,681	335,188	15.6%	221,493	5,538	--	227,031	10.6%	167,700
2	Long Prairie	Off-Sale Only	--	3,375	1,605,308	1,188,685	416,623	268,092	16.7%	148,531	8,609	--	157,140	9.8%	128,640
3	Walker	Off-Sale Only	--	926	1,015,527	744,709	270,818	204,016	20.1%	66,802	1,642	--	68,444	6.7%	74,131
1	Longville	On- & Off-Sale	--	161	1,675,911	1,013,226	662,685	417,555	24.9%	245,130	454	22,876	222,708	13.3%	210,000
2	Fifty Lakes	On- & Off-Sale	--	405	583,810	293,549	290,261	237,757	40.7%	52,504	--	--	52,504	9.0%	10,036
3	Nisswa	On- & Off-Sale	--	2,069	3,842,907	2,554,162	1,288,745	985,843	25.7%	302,902	5,313	--	308,215	8.0%	235,000
4	Randall	On- & Off-Sale	--	629	645,047	403,793	241,254	208,094	32.3%	33,160	11,282	--	44,442	6.9%	--
5	Menahga	On- & Off-Sale	--	1,341	892,228	573,774	318,454	258,602	29.0%	59,852	490	144	60,198	6.7%	42,083
6	Browerville	On- & Off-Sale	--	789	524,993	297,015	227,978	208,685	39.8%	19,293	10,987	--	30,280	5.8%	9,000
7	Clarissa	On- & Off-Sale	--	663	394,833	269,753	125,080	143,257	36.3%	(18,177)	43,350	5,271	19,902	5.0%	--
8	Eagle Bend	On- & Off-Sale	--	519	238,118	133,338	104,780	112,212	47.1%	(7,432)	15,842	--	8,410	3.5%	2,000
9	Hackensack	On- & Off-Sale	--	322	1,283,989	916,437	367,552	337,030	26.2%	30,522	11,611	7,610	34,523	2.7%	--
10	Flensburg	On- & Off-Sale	[0][32]	226	--	--	--	1,712	171200.0%	(1,712)	--	--	(1,712)	--	--
11	Vermdale	On- & Off-Sale	[34]	581	264,046	134,501	129,545	134,221	50.8%	(4,676)	404	687	(4,959)	-1.9%	--
12	Remer	On- & Off-Sale	--	404	691,639	439,768	251,871	266,389	38.5%	(14,518)	1,028	--	(13,490)	-2.0%	1,000

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								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
13	Sebeká	On- & Off-Sale	--	692	535,226	324,372	210,854	242,428	45.3%	(31,574)	--	139	(31,713)	-5.9%	(6,397)
Total for Region															
Percent of Total MLS Operations				17,252	\$16,337,514	\$10,874,333	\$5,463,181	\$4,361,081	26.7%	\$1,102,100	\$116,550	\$36,727	\$1,181,923	7.2%	\$873,193
1.8%					4.5%	4.3%	5.2%	5.5%		4.2%	2.3%	1.9%	4.1%		4.0%
6E - Southwest Central															
1	Glencoe	Off-Sale Only	--	5,520	1,926,156	1,397,726	528,430	306,944	15.9%	221,486	134	16,180	205,440	10.7%	135,000
2	Hutchinson	Off-Sale Only	--	14,260	6,243,619	4,760,414	1,483,205	886,926	14.2%	596,279	2,792	14,645	584,426	9.4%	500,000
3	Litchfield	Off-Sale Only	--	6,763	2,563,158	1,928,208	634,950	427,803	16.7%	207,147	2,858	--	210,005	8.2%	238,657
4	Dassel	Off-Sale Only	--	1,470	1,189,788	914,098	275,690	225,927	19.0%	49,763	19,705	29,827	39,641	3.3%	--
5	Darwin	Off-Sale Only	--	355	606,035	488,348	117,687	103,231	17.0%	14,456	3,260	--	17,716	2.9%	100,000
6	Olivia	Off-Sale Only	--	2,439	952,607	689,838	262,769	242,935	25.5%	19,834	4,973	--	24,807	2.6%	--
1	Silver Lake	On- & Off-Sale	--	802	549,480	290,896	258,584	255,856	46.6%	2,728	391	--	3,119	0.6%	10,770
2	Sacred Heart	On- & Off-Sale	--	504	550,107	290,448	259,659	287,435	52.3%	(27,776)	20,761	720	(7,735)	-1.4%	--
3	Fairfax	On- & Off-Sale	--	1,152	507,941	272,752	235,189	265,057	52.2%	(29,868)	6,759	--	(23,109)	-4.5%	--
4	Buffalo Lake	On- & Off-Sale	--	674	418,804	220,076	198,728	226,510	54.1%	(27,782)	6,464	--	(21,318)	-5.1%	--
Total for Region															
Percent of Total MLS Operations				33,939	\$15,507,695	\$11,252,804	\$4,254,891	\$3,228,624	20.8%	\$1,026,267	\$68,097	\$61,372	\$1,032,992	6.7%	\$984,427
3.5%					4.3%	4.4%	4.1%	4.1%		4.0%	1.4%	3.2%	3.6%		4.5%
6W - Upper Southwest															
1	Granite Falls	Off-Sale Only	--	2,762	1,180,117	869,010	311,107	205,848	17.4%	105,259	17,598	6,330	116,527	9.9%	68,275
2	Montevideo	Off-Sale Only	--	5,287	2,187,570	1,614,740	572,830	430,817	19.7%	142,013	4,829	--	146,842	6.7%	100,000
3	Appleton	Off-Sale Only	--	1,356	527,479	363,100	164,379	139,332	26.4%	25,047	---	892	24,155	4.6%	--
4	Madison	Off-Sale Only	--	1,459	414,426	305,999	108,427	94,973	22.9%	13,454	1,059	--	14,513	3.5%	15,000

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								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)	
5	Dawson	Off-Sale Only	--	1,455	458,564	328,669	129,895	133,227	29.1%	(3,332)	666	--	(2,666)	-0.6%	--	
1	Clontarf	On- & Off-Sale	[0][16]	150	149,605	144,439	5,166	50,549	33.8%	(45,383)	60,139	--	14,756	9.9%	19,974	
2	Benson	On- & Off-Sale	--	3,156	1,154,174	762,225	391,949	336,656	29.2%	55,293	39,074	229	94,138	8.2%	80,000	
3	De Graff	On- & Off-Sale	--	119	361,067	176,408	184,659	227,108	62.9%	(42,449)	50,241	2,534	5,258	1.5%	--	
4	Hanley Falls	On- & Off-Sale	--	275	226,052	121,450	104,602	124,429	55.0%	(19,827)	11,539	--	(8,288)	-3.7%	(10,000)	
5	Boyd	On- & Off-Sale	--	155	545,744	300,240	245,504	289,792	53.1%	(44,288)	26,985	6,330	(23,633)	-4.3%	--	
Total for Region																
Percent of Total MLS Operations					16,174	\$7,204,798	\$4,986,280	\$2,218,518	\$2,032,731	28.2%	\$185,787	\$212,130	\$16,315	\$381,602	5.3%	\$273,249
					1.7%	2.0%	2.0%	2.1%	2.6%		0.7%	4.3%	0.9%	1.3%		1.3%
7E - East Central																
1	Milaca	Off-Sale Only	--	2,895	2,234,750	1,649,627	585,123	419,182	18.8%	165,941	181,495	--	347,436	15.5%	87,230	
2	Isanti	Off-Sale Only	--	6,031	2,942,860	2,129,562	813,298	437,579	14.9%	375,719	7,382	--	383,101	13.0%	350,000	
3	Princeton	Off-Sale Only	--	4,755	4,042,590	2,990,980	1,051,610	557,057	13.8%	494,553	28,899	--	523,452	12.9%	171,440	
4	Cambridge	Off-Sale Only	--	8,977	5,726,125	4,297,814	1,428,311	876,136	15.3%	552,175	11,398	--	563,573	9.8%	563,000	
5	Pine City	Off-Sale Only	--	3,261	1,929,963	1,423,692	506,271	341,243	17.7%	165,028	2,296	--	167,324	8.7%	160,000	
6	Braham	Off-Sale Only	--	1,804	1,576,756	1,201,407	375,349	272,562	17.3%	102,787	130,054	120,022	112,819	7.2%	83,774	
7	Mora	Off-Sale Only	--	3,598	3,277,996	2,410,902	867,094	648,119	19.8%	218,975	6,700	39,000	186,675	5.7%	298,942	
8	Rush City	Off-Sale Only	[32]	3,094	--	--	--	2,632	263200.0%	(2,632)	227	--	(2,405)	--	442,225	
9	North Branch	Off-Sale Only	--	10,726	3,500,297	2,548,169	952,128	976,355	27.9%	(24,227)	912	5,202	(28,517)	-0.8%	40,000	
1	Lindstrom	On- & Off-Sale	--	4,665	2,777,295	1,855,471	921,824	671,038	24.2%	250,786	36,617	--	287,403	10.3%	187,930	
2	Hinckley	On- & Off-Sale	--	1,902	2,771,784	1,932,032	839,752	597,178	21.5%	242,574	801	10,720	232,655	8.4%	80,208	
3	Foreston	On- & Off-Sale	[0]	528	393,079	178,652	214,427	194,593	49.5%	19,834	12,754	--	32,588	8.3%	37,059	
4	Stacy	On- & Off-Sale	--	1,524	3,173,468	2,093,478	1,079,990	822,427	25.9%	257,563	34,769	34,901	257,431	8.1%	100,000	

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								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
5	Finlayson	On- & Off-Sale	--	306	755,311	460,291	295,020	261,183	34.6%	33,837	4,564	6,415	31,986	4.2%	(30,519)
6	Isle	On- & Off-Sale	--	779	819,246	514,733	304,513	320,756	39.2%	(16,243)	24,365	--	8,122	1.0%	3,333
7	Ogilvie	On- & Off-Sale	--	358	543,870	305,917	237,953	258,856	47.6%	(20,903)	591	--	(20,312)	-3.7%	--
Total for Region				55,203	\$36,465,390	\$25,992,727	\$10,472,663	\$7,656,896	21.0%	\$2,815,767	\$483,824	\$216,260	\$3,083,331	8.5%	\$2,574,622
Percent of Total MLS Operations				5.7%	10.1%	10.2%	10.0%	9.7%		10.8%	9.7%	11.3%	10.6%		11.9%
7W - Central															
1	Elk River	Off-Sale Only	--	24,891	7,203,155	5,119,654	2,083,501	1,114,046	15.5%	969,455	55,235	--	1,024,690	14.2%	689,174
2	Buffalo	Off-Sale Only	--	16,479	5,371,774	3,865,918	1,505,856	957,624	17.8%	548,232	115,974	7,184	657,022	12.2%	425,000
3	Big Lake	Off-Sale Only	--	11,456	4,239,809	3,061,062	1,178,747	692,756	16.3%	485,991	26,847	13,281	499,557	11.8%	400,000
4	Monticello	Off-Sale Only	--	13,782	6,090,981	4,546,747	1,544,234	854,218	14.0%	690,016	20,337	--	710,353	11.7%	530,000
5	Delano	Off-Sale Only	--	6,187	2,760,043	1,987,695	772,348	556,713	20.2%	215,635	1,726	--	217,361	7.9%	390,916
6	Maple Lake	Off-Sale Only	--	2,164	1,710,892	1,277,541	433,351	334,097	19.5%	99,254	6,286	1,243	104,297	6.1%	25,000
7	Sauk Rapids	Off-Sale Only	--	13,954	3,033,406	2,342,360	691,046	539,670	17.8%	151,376	15,348	--	166,724	5.5%	80,000
8	Paynesville	Off-Sale Only	--	2,513	1,494,862	1,165,553	329,309	283,114	18.9%	46,195	393	--	46,588	3.1%	35,000
1	Holdingford	On- & Off-Sale	--	717	362,544	199,797	162,747	162,166	44.7%	581	17,534	216	17,899	4.9%	--
2	Waverly	On- & Off-Sale	--	1,528	829,050	526,842	302,208	308,667	37.2%	(6,459)	--	181	(6,640)	-0.8%	--
3	Howard Lake	On- & Off-Sale	--	2,082	850,686	700,337	150,349	160,508	18.9%	(10,159)	2,524	--	(7,635)	-0.9%	--
4	Gilman	On- & Off-Sale	--	235	324,705	163,059	161,646	195,905	60.3%	(34,259)	17,509	--	(16,750)	-5.2%	--
Total for Region				95,988	\$34,271,907	\$24,956,565	\$9,315,342	\$6,159,484	18.0%	\$3,155,858	\$279,713	\$22,105	\$3,413,466	10.0%	\$2,575,090
Percent of Total MLS Operations				9.9%	9.5%	9.8%	8.9%	7.8%		12.2%	5.6%	1.2%	11.8%		11.9%
8 - Southwest															
1	Pipestone	Off-Sale Only	--	4,150	1,592,588	1,193,451	399,137	257,944	16.2%	141,193	6,932	--	148,125	9.3%	283,350

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								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)	
2	Marshall	Off-Sale Only	--	13,783	5,104,513	3,913,265	1,191,248	691,343	13.5%	499,905	33,369	74,336	458,938	9.0%	300,000	
3	Jackson	Off-Sale Only	--	3,407	1,153,364	824,228	329,136	239,972	20.8%	89,164	6,452	--	95,616	8.3%	41,000	
4	Windom	Off-Sale Only	--	4,539	2,059,477	1,530,616	528,861	369,547	17.9%	159,314	6,820	--	166,134	8.1%	100,000	
5	Worthington	Off-Sale Only	--	13,510	4,135,970	3,087,930	1,048,040	761,897	18.4%	286,143	10,204	43,194	253,153	6.1%	225,000	
6	Tracy	Off-Sale Only	--	2,123	587,689	385,189	202,500	171,659	29.2%	30,841	2,649	--	33,490	5.7%	--	
7	Lakefield	Off-Sale Only	--	1,708	524,708	377,167	147,541	128,628	24.5%	18,913	6,260	--	25,173	4.8%	6,000	
8	Luverne	Off-Sale Only	--	4,725	1,325,391	1,002,281	323,110	268,205	20.2%	54,905	2,573	--	57,478	4.3%	45,000	
9	Redwood Falls	Off-Sale Only	--	5,236	2,194,209	1,633,253	560,956	506,437	23.1%	54,519	7,259	9,331	52,447	2.4%	120,000	
1	Avoca	On- & Off-Sale	--	138	273,743	110,729	163,014	126,253	46.1%	36,761	10,890	2,566	45,085	16.5%	23,722	
2	Hadley	On- & Off-Sale	--	58	261,771	109,992	151,779	143,311	54.7%	8,468	22,701	122	31,047	11.9%	--	
3	Heron Lake	On- & Off-Sale	--	672	359,816	171,054	188,762	147,622	41.0%	41,140	592	605	41,127	11.4%	--	
4	Balaton	On- & Off-Sale	--	630	337,436	195,628	141,808	141,181	41.8%	627	4,969	120	5,476	1.6%	1	
5	Vesta	On- & Off-Sale	[32]	297	--	--	--	--	--	--	--	5,337	(5,337)	--	--	
6	Ivanhoe	On- & Off-Sale	--	546	579,950	361,881	218,069	221,581	38.2%	(3,512)	492	2,397	(5,417)	-0.9%	--	
7	Walnut Grove	On- & Off-Sale	--	818	455,588	215,599	239,989	259,037	56.9%	(19,048)	3,071	--	(15,977)	-3.5%	--	
8	Russell	On- & Off-Sale	--	329	250,694	135,267	115,427	126,459	50.4%	(11,032)	883	--	(10,149)	-4.0%	20,000	
9	Okabena	On- & Off-Sale	--	202	253,516	126,218	127,298	145,782	57.5%	(18,484)	--	--	(18,484)	-7.3%	--	
Total for Region					56,871	\$21,450,423	\$15,373,748	\$6,076,675	\$4,706,858	21.9%	\$1,369,817	\$126,116	\$138,008	\$1,357,925	6.3%	\$1,164,073
Percent of Total MLS Operations					5.8%	6.0%	6.0%	5.8%	6.0%		5.3%	2.5%	7.2%	4.7%		5.4%
9 - South Central																
1	Fairmont	Off-Sale Only	--	10,307	3,807,689	2,672,999	1,134,690	536,640	14.1%	598,050	32,588	--	630,638	16.6%	560,000	
2	Saint James	Off-Sale Only	--	4,545	919,725	600,512	319,213	196,352	21.3%	122,861	12,964	--	135,825	14.8%	63,000	
3	Blue Earth	Off-Sale Only	--	3,204	1,615,342	1,202,452	412,890	335,743	20.8%	77,147	12,758	--	89,905	5.6%	320,000	
4	Madelia	Off-Sale Only	--	2,302	603,533	445,036	158,497	134,428	22.3%	24,069	1,886	--	25,955	4.3%	14,517	

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Table 13
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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 Expenses as a Percent of Sales			Nonoperating			Net Profit/(Loss)					
								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)				
5	Wells	Off-Sale Only	---	2,243	771,604	584,106	187,498	196,734	25.5%	(9,236)	10,248	---	1,012	0.1%	(7,000)				
6	Sleepy Eye	Off-Sale Only	[32]	3,464	---	---	---	76	7600.0%	(76)	918	83,946	(83,104)	---	88,440				
7	Kiester	Off-Sale Only	[34]	473	183,729	134,930	48,799	62,289	33.9%	(13,490)	31,730	28,698	(10,458)	-5.7%	---				
8	Butterfield	Off-Sale Only	---	572	206,054	154,216	51,838	67,801	32.9%	(15,963)	23,143	20,537	(13,357)	-6.5%	---				
9	Elmore	Off-Sale Only	---	584	128,483	98,028	30,455	50,367	39.2%	(19,912)	50	---	(19,862)	-15.5%	---				
1	Mapleton	On- & Off-Sale	---	1,735	586,334	318,230	268,104	219,678	37.5%	48,426	43,206	---	91,632	15.6%	343,503				
2	Le Center	On- & Off-Sale	---	2,524	868,114	575,204	292,910	292,725	33.7%	185	103,485	4,220	99,450	11.5%	30,000				
3	Lewisville	On- & Off-Sale	---	243	166,312	80,715	85,597	97,541	58.6%	(11,944)	26,668	---	14,724	8.9%	---				
4	Hanska	On- & Off-Sale	---	369	264,634	141,899	122,735	119,229	45.1%	3,506	10,361	536	13,331	5.0%	---				
5	Cleveland	On- & Off-Sale	---	735	202,411	104,598	97,813	120,453	59.5%	(22,640)	26,441	---	3,801	1.9%	---				
6	Sherburn	On- & Off-Sale	---	1,053	864,082	509,580	354,502	349,964	40.5%	4,538	606	---	5,144	0.6%	---				
Total for Region																			
Percent of Total MLS Operations											34,353	\$11,188,046	\$7,622,505	\$2,780,020	\$3,565,541	\$37,052	\$984,636	\$1,412,460	
											3.5%	3.1%	3.0%	3.5%	3.4%	6.8%	7.2%	3.4%	6.5%
10 - Southeast																			
1	Kasson	Off-Sale Only	---	6,504	1,558,830	1,194,996	363,834	256,213	16.4%	107,621	---	1,142	106,479	6.8%	16,000				
2	Northfield	Off-Sale Only	---	20,426	2,902,846	2,156,167	746,679	608,136	20.9%	138,543	24,165	---	162,708	5.6%	45,000				
3	Lonsdale	Off-Sale Only	---	4,128	1,580,610	1,218,361	362,249	290,768	18.4%	71,481	2,428	---	73,909	4.7%	---				
4	Caledonia	Off-Sale Only	---	2,824	688,560	511,942	176,618	188,816	27.4%	(12,198)	466	---	(11,732)	-1.7%	---				
1	Conger	On- & Off-Sale	[32]	134	234	---	234	19	8.1%	215	404	---	619	264.5%	71,511				
2	Plainview	On- & Off-Sale	---	3,387	930,861	601,569	329,292	295,700	31.8%	33,592	19,009	---	52,601	5.7%	---				
3	Medford	On- & Off-Sale	---	1,284	368,712	183,136	185,576	177,490	48.1%	8,086	9,194	---	17,280	4.7%	---				
4	Kenyon	On- & Off-Sale	---	1,836	791,642	517,499	274,143	260,544	32.9%	13,599	20,002	567	33,034	4.2%	20,000				
5	Spring Grove	On- & Off-Sale	---	1,291	423,550	277,399	146,151	139,814	33.0%	6,337	4,808	---	11,145	2.6%	8,000				

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Table 13
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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 Expenses as a Percent of Sales			Nonoperating		Net Profit/(Loss)			
								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)	
6	Mazeppa	On- & Off-Sale	--	876	539,866	318,465	221,401	241,510	44.7%	(20,109)	19,654	2,753	(3,208)	-0.6%	--	
7	Ellendale	On- & Off-Sale	--	672	444,378	245,230	199,148	230,121	51.8%	(30,973)	18	--	(30,955)	-7.0%	--	
8	West Concord	On- & Off-Sale	--	776	243,591	153,834	89,757	133,125	54.7%	(43,368)	7,046	--	(36,322)	-14.9%	--	
Total for Region																
Percent of Total MLS Operations					\$10,473,680	\$7,378,598	\$3,095,082	\$2,822,256	3.6%	26.9%	\$107,194	\$4,462	\$375,558	3.6%	\$160,511	0.7%
11 - 7-County Twin Cities																
1	Spring Lake Park	Off-Sale Only	[16]	6,410	395,762	366,894	28,868	201,275	50.9%	(172,407)	826,338	1,431	652,500	164.9%	1,901,032	
2	Lakeville	Off-Sale Only	--	64,334	15,276,433	11,465,639	3,810,794	2,783,557	18.2%	1,027,237	1,645,633	157	2,672,713	17.5%	923,260	
3	Apple Valley	Off-Sale Only	--	53,429	9,445,281	6,568,030	2,877,251	1,766,068	18.7%	1,111,183	49,418	20,955	1,139,646	12.1%	630,000	
4	Edina	Off-Sale Only	--	52,535	13,401,754	9,461,178	3,940,576	2,533,981	18.9%	1,406,595	25,246	--	1,431,841	10.7%	800,000	
5	Fridley	Off-Sale Only	--	28,824	6,029,627	4,458,598	1,571,029	1,085,273	18.0%	485,756	2,332	--	488,088	8.1%	338,500	
6	Eden Prairie	Off-Sale Only	--	63,456	10,848,725	7,718,632	3,130,093	2,255,144	20.8%	874,949	35,567	54,223	856,293	7.9%	800,000	
7	Saint Francis	Off-Sale Only	--	7,872	2,313,549	1,715,523	598,026	449,297	19.4%	148,729	26,891	--	175,620	7.6%	60,000	
8	Farmington	Off-Sale Only	--	22,880	5,256,645	3,923,968	1,332,677	966,336	18.4%	366,341	15,308	--	381,649	7.3%	194,377	
9	Richfield	Off-Sale Only	--	36,436	11,561,557	8,645,844	2,915,713	2,159,720	18.7%	755,993	39,611	--	795,604	6.9%	229,920	
10	Mound	Off-Sale Only	--	9,347	3,092,958	2,295,344	797,614	612,616	19.8%	184,998	19,219	--	204,217	6.6%	128,072	
11	Lexington	Off-Sale Only	--	2,109	3,162,916	2,416,030	746,886	580,886	18.4%	166,000	4,111	10,060	160,051	5.1%	85,000	
12	Anoka	Off-Sale Only	--	18,573	4,247,545	3,229,055	1,018,490	849,631	20.0%	168,859	25,307	--	194,166	4.6%	60,000	
13	Saint Anthony	Off-Sale Only	--	9,067	5,867,452	4,344,764	1,522,688	1,265,249	21.6%	257,439	8,632	--	266,071	4.5%	197,262	
14	Columbia Heights	Off-Sale Only	--	20,840	8,588,576	6,448,223	2,140,353	1,708,034	19.9%	432,319	17,394	61,004	388,709	4.5%	146,944	
15	Brooklyn Center	Off-Sale Only	--	32,299	6,743,790	4,865,400	1,878,390	1,613,573	23.9%	264,817	28,363	--	293,180	4.3%	185,707	
16	Savage	Off-Sale Only	--	31,407	5,341,280	4,105,625	1,235,655	1,080,836	20.2%	154,819	--	12,658	142,161	2.7%	--	
17	Robbinsdale	Off-Sale Only	--	14,776	4,263,779	3,152,967	1,110,812	936,276	22.0%	174,536	16,556	221,769	(30,677)	-0.7%	150,000	
1	Rogers	On- & Off-Sale	--	12,991	3,712,720	2,557,023	1,155,697	852,063	22.9%	303,634	5,792	--	309,426	8.3%	237,541	

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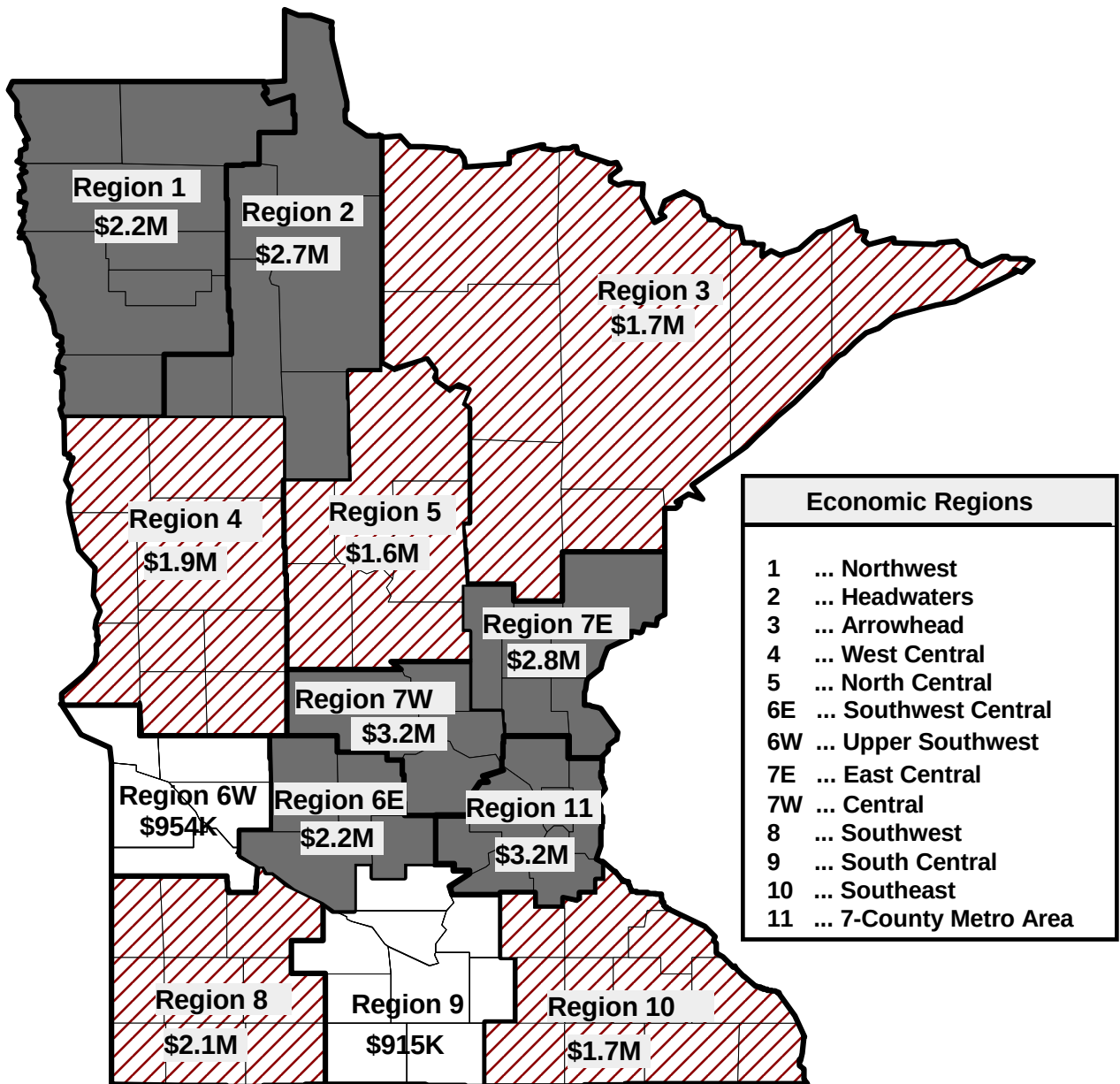
Table 13
Comparison of City Liquor Store Operations - 2018
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

Rank	Region and City	Type of Store	Footnotes	Population	Sales (\$)	Cost of Sales (\$)	Gross Profit (\$)	Operating Expenses as a Percent of Sales			Nonoperating			Net Profit/(Loss)	
								Expenses (\$)	Percent of Sales	Income(Loss) (\$)	Revenues (\$)	Expenses (\$)	Amount (\$)	Percent of Sales	Net Transfers * (\$)
2	Wayzata	On- & Off-Sale	--	4,719	6,395,736	3,198,367	3,197,369	2,636,737	41.2%	560,632	36,383	117,945	479,070	7.5%	318,953
Total for Region															
Percent of Total MLS Operations				492,304	\$125,946,085	\$90,937,104	\$35,008,981	\$26,336,552	20.9%	\$8,672,429	\$2,828,101	\$500,202	\$11,000,328	8.7%	\$7,386,568
				50.6%	35.0%	35.6%	33.5%	33.5%		33.4%	56.9%	26.2%	37.9%		34.0%
Off-Sale Only				882,764	\$290,355,179	\$213,812,158	\$76,543,021	\$53,612,247	18.5%	\$22,930,774	\$3,945,306	\$1,376,093	\$25,499,987	8.8%	\$19,019,020
On- & Off -Sale															
				91,096	\$69,834,939	\$41,751,127	\$28,083,812	\$25,061,732	35.9%	\$3,022,080	\$1,027,532	\$534,924	\$3,514,688	5.0%	\$2,683,949
All Stores				973,860	\$360,190,118	\$255,563,285	\$104,626,833	\$78,673,979	21.8%	\$25,952,854	\$4,972,838	\$1,911,017	\$29,014,675	8.1%	\$21,702,969

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Figure 8
2018 Average Sales Per Off-Sale Municipal Liquor
Establishment by Economic Development Region



**All numbers are rounded.*

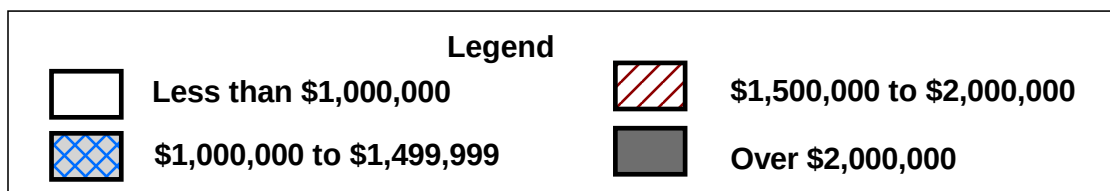
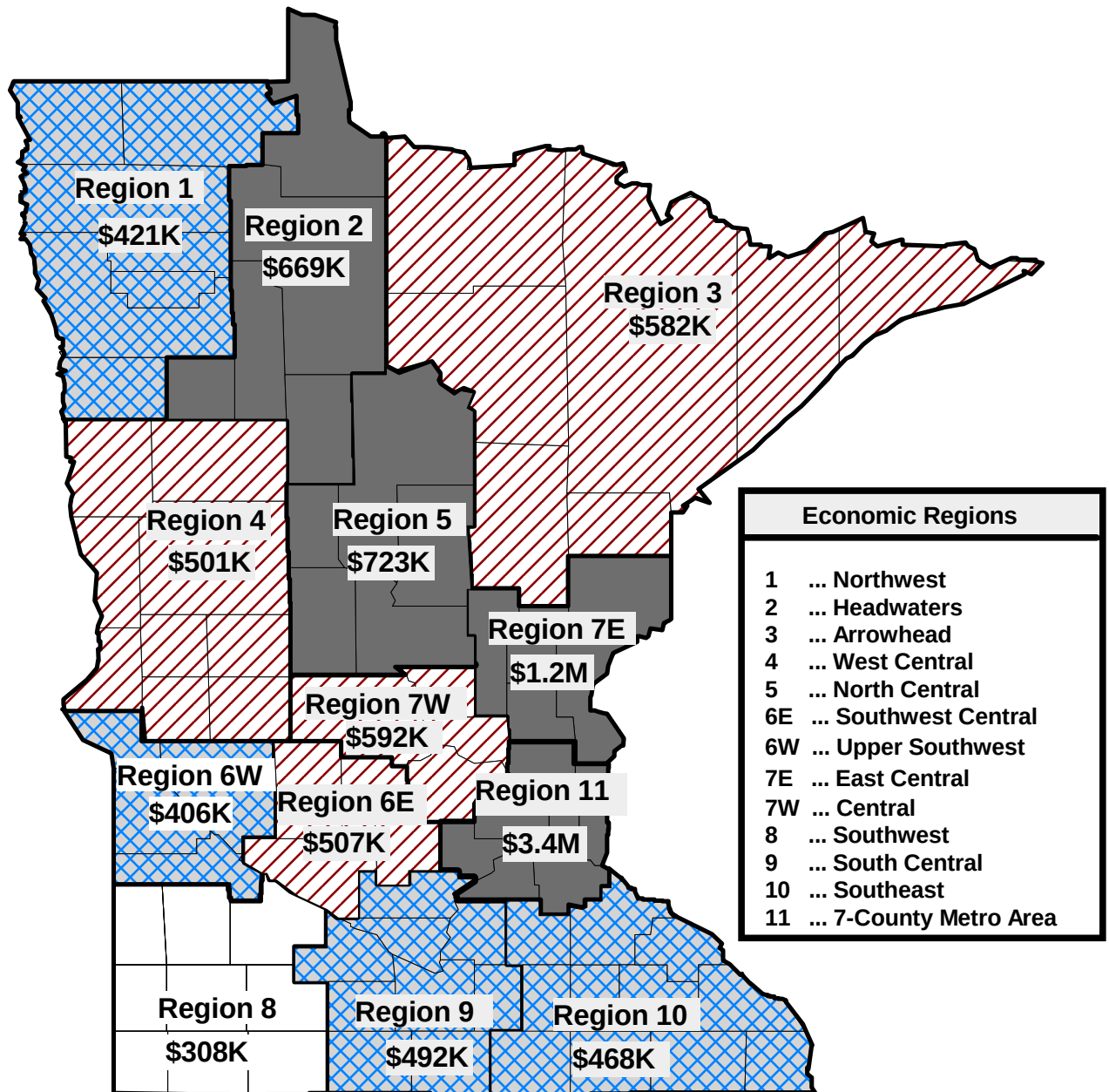


Figure 9
2018 Average Sales Per On-Sale Municipal Liquor
Establishment by Economic Development Region



**All numbers are rounded.*

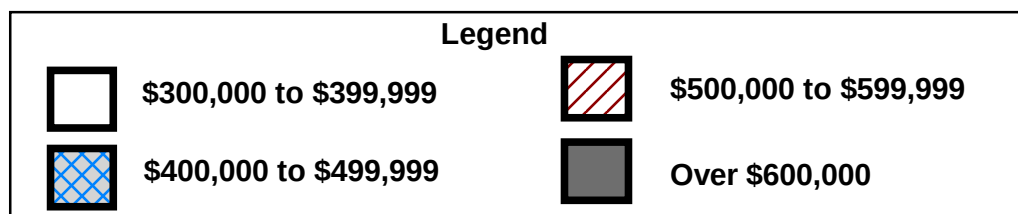
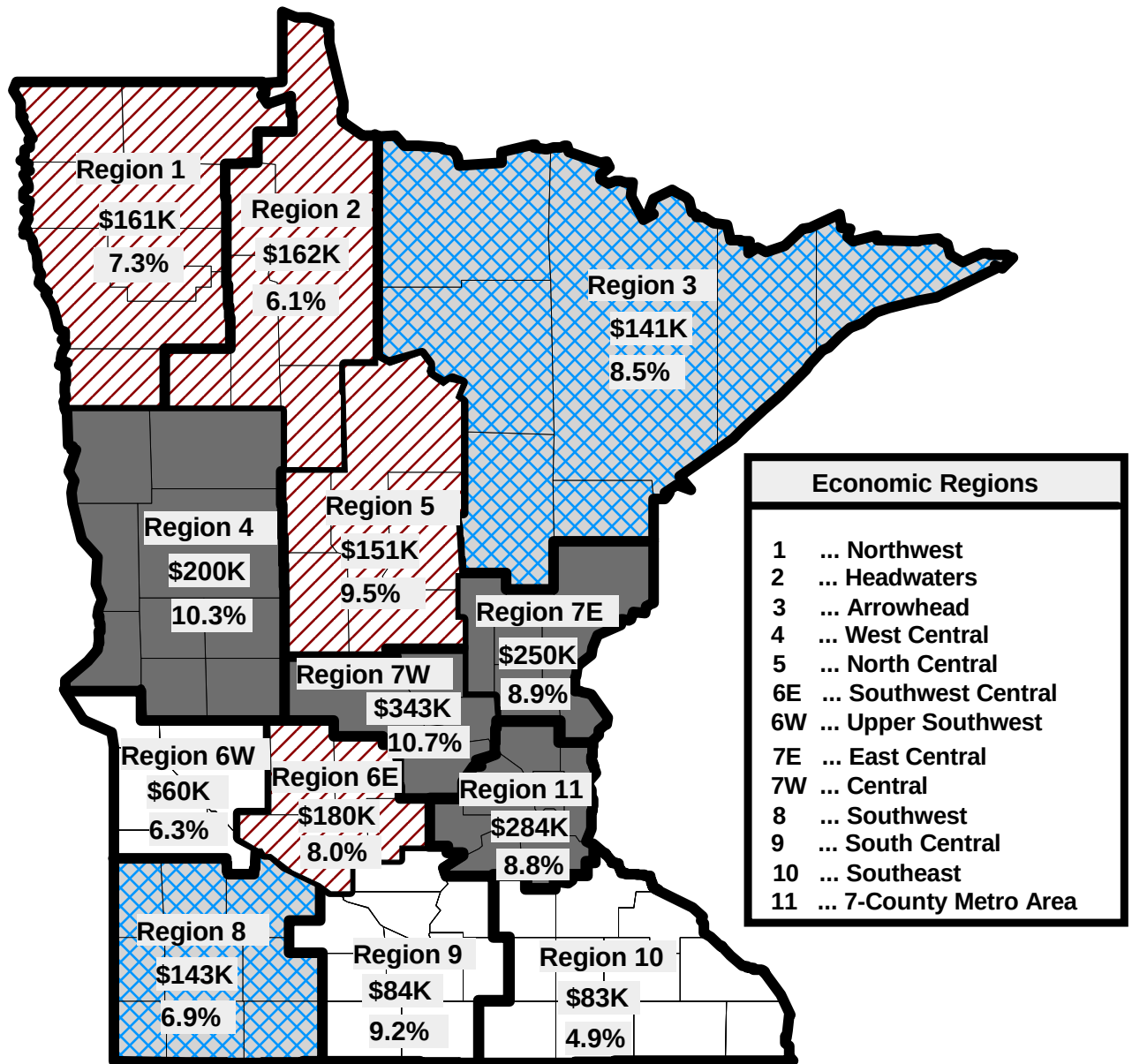


Figure 10
2018 Average Net Profit and Net Profit as a Percent of Sales
Per Off-Sale Municipal Liquor Establishment
by Economic Development Region



*All numbers are rounded.

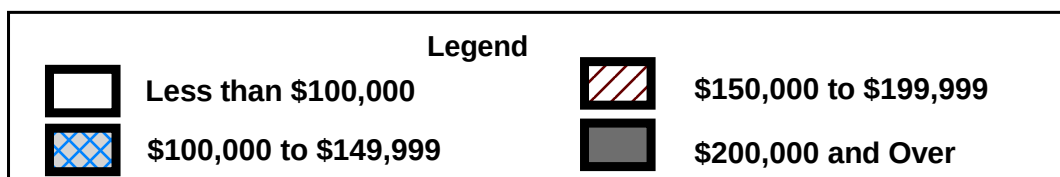
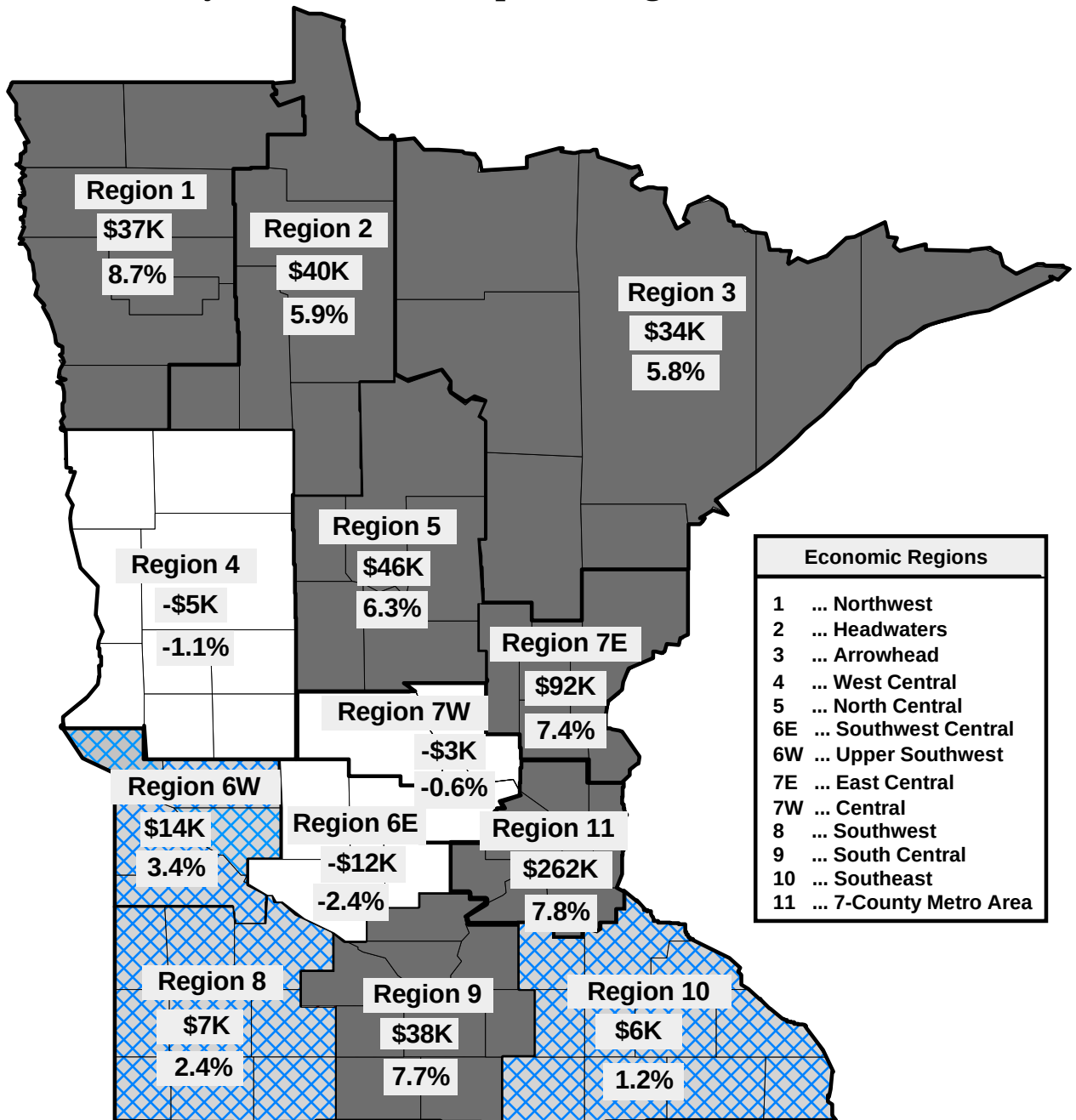


Figure 11
2018 Average Net Profit and Net Profit as a Percent of Sales
Per On-Sale Municipal Liquor Establishment
by Economic Development Region



*All Numbers are rounded.

