

# **STATE OF MINNESOTA**

## **Office of the State Auditor**



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

---

## **Analysis of Municipal Liquor Store Operations**

**For the Year Ended December 31, 2014**

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

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

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

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

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

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

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

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

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

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

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

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

# **Analysis of Municipal Liquor Store Operations**

**For the Year Ended December 31, 2014**



**October 21, 2015**

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

**Deputy State Auditor**  
Greg Hierlinger

**Staff**

Kathy Docter, *Director of Government Information Division*  
John Jernberg, *Research Analysis Specialist*  
Christy John, *Research Analyst*  
Mark Albarado, *Accounting Officer*  
Tiffany O'Neil, *Accounting Officer*  
Erin Schutta, *Accounting Officer*  
Karla Binuya (*Intern*)  
Caroline Cao (*Intern*)

This page left blank intentionally

---

# Table of Contents

---

<b>Background and Purpose.....</b>	<b>1</b>
<b>Executive Summary .....</b>	<b>3</b>
<b>Recommendations .....</b>	<b>4</b>
<b>Map of 2014 Municipal Liquor Operations in Greater Minnesota .....</b>	<b>5</b>
<b>Map of 2014 Municipal Liquor Operations in the Seven-County Metro Area .....</b>	<b>6</b>
<b>Analysis of Minnesota Municipal Liquor Store Operations .....</b>	<b>7</b>
Total Net Profits by Operation Type for the Years 2010 to 2014 (Figure 1) .....	7
Municipal Liquor Store Operations with Net Losses in 2014 (Table 1) .....	8
Total Sales by Operation Type for the Years 2010 to 2014 (Figure 2).....	9
Total Operating Expenses by Operation Type for the Years 2010 to 2014 (Figure 3).....	10
Comparison of Average Sales Per Store for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2014 (Figure 4).....	11
Comparison of Operating Expenses as a Percent of Sales for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2014 (Figure 5) .....	12
Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2014 (Table 2) .....	13
Comparison of Average Net Transfers for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2014 (Figure 6).....	14
Cities Required to Hold Hearings in 2015 (Table 3) .....	14
Number of Municipal Liquor Operations - 2005 to 2014 (Figure 7).....	15
Comparison of 2013 and 2014 Liquor Store Operations (Table 4) .....	16
 <b>Appendix 1 (2014 Liquor Store Tables)</b>	
Comparison of City Liquor Store Operations - 2014 (Table 5).....	19
Comparison of City Liquor Store Operations - 2014 - Ranked by Gross Sales (Table 6).....	24
Comparison of City Liquor Store Operations - 2014 - Ranked by Net Profit/(Loss) as a Percent of Sales (Table 7).....	29
Comparison of Metro Area City Liquor Store Operations - 2014 (Table 8).....	34
Comparison of Greater Minnesota City Liquor Store Operations - 2014 (Table 9) .....	35

## **Appendix 2 (2014 Liquor Store Tables and Maps by Economic Development Region)**

Comparison of Off-Sale City Liquor Store Operations - 2014 - Average Per Store by Economic Development Region (Table 10) .....	41
Comparison of On-Sale City Liquor Store Operations - 2014 - Average Per Store by Economic Development Region (Table 11) .....	41
Comparison of City Liquor Store Operations - 2014 - Listed by Economic Development Region and City (Table 12).....	42
Comparison of City Liquor Store Operations - 2014 - Listed by Economic Development Region and City - Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment (Table 13).....	48
2014 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region (Figure 8) .....	53
2014 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region (Figure 9) .....	54
2014 Average Net Profit and Net Profit as a Percent of Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region (Figure 10) .....	55
2014 Average Net Profit and Net Profit as a Percent of Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region (Figure 11) .....	56

---

## Background and Purpose

---

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities.<sup>1</sup> In 2014, 200 Minnesota cities operated 233 municipal liquor stores, with 105 cities operating both on-sale and off-sale liquor establishments and 95 cities restricting their municipally-owned establishments to off-sale liquor stores.<sup>2,3</sup> While the majority of municipally-owned liquor stores are located in Greater Minnesota, 19 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 5 and 6 for locations of establishments).

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

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

---

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

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

<sup>3</sup>Two cities, Browerville and Ellendale, did not file timely financial information with the Office of the State Auditor and are not included in the analysis. The Cities of Biscay, Canton, and Rushford closed and liquidated the assets of their liquor operations in 2013. Six cities discontinued liquor operations in 2012, 2013, and 2014, but are included in this report because there was still financial activity reported in 2014. The Cities of Lake Benton, Kellogg, Wilmont, and Winton ceased liquor operations in 2012 and 2013. The Cities of Browns Valley and Waldorf ceased liquor operations in 2014.

This page left blank intentionally



---

## Executive Summary

---

- The combined net profit of all municipal liquor operations totaled \$27.3 million in 2014. This represents an increase of \$476,728, or 1.8 percent, from the amount generated in 2013. Among on-sale operations, net profits totaled \$3.4 million in 2014, which was a decrease of \$160,071, or 4.6 percent, from 2013. Total net profits for off-sale operations totaled \$23.9 million in 2014, which was an increase of \$636,799, or 2.7 percent, from 2013 (pg. 7).
- Over the past five years, net profits have increased 25.9 percent. Among off-sale stores, there was a 21.5 percent increase in net profits, while on-sale stores showed an increase of 69.6 percent (pg. 7).
- In addition to municipal liquor operations that posted declining net profits between 2013 and 2014, 34 Minnesota cities reported net losses for 2014, compared to 33 cities in 2013. All 34 cities with losses are located in Greater Minnesota (pg. 8).
- During 2014, Minnesota's municipal liquor operations reported a 19th consecutive year of record sales, totaling \$335.6 million. Total sales generated in 2014 increased by \$2.8 million, or 0.8 percent, over 2013. Among individual liquor operations that were in business for all of 2014, total sales ranged from \$121,410 in Round Lake to \$14.9 million in Lakeville<sup>4</sup> (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 19 of the 200 Minnesota cities (9.5 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 36.3 percent of the total sales and 32.6 percent of the net profits of municipal liquor operations. Sales by all Metro Area operations averaged \$3.1 million in 2014, compared to average sales of \$1.1 million for all Greater Minnesota municipal liquor operations<sup>5</sup> (pg. 10).
- During 2014, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$19.1 million. This represents an increase of 2.8 percent from the total net transfers made in 2013. Net transfers totaled \$7.1 million among Metro Area establishments, compared to \$12.0 million for Greater Minnesota establishments (pg. 13).

---

<sup>4</sup>The Cities of Browns Valley, Kellogg, Lake Benton, Wilmont, and Winton had lower sales than Round Lake but were excluded from this analysis because they closed their liquor stores in 2012, 2013, or 2014, and either had zero sales or sales were very limited in 2014.

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

---

## Recommendations

---

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

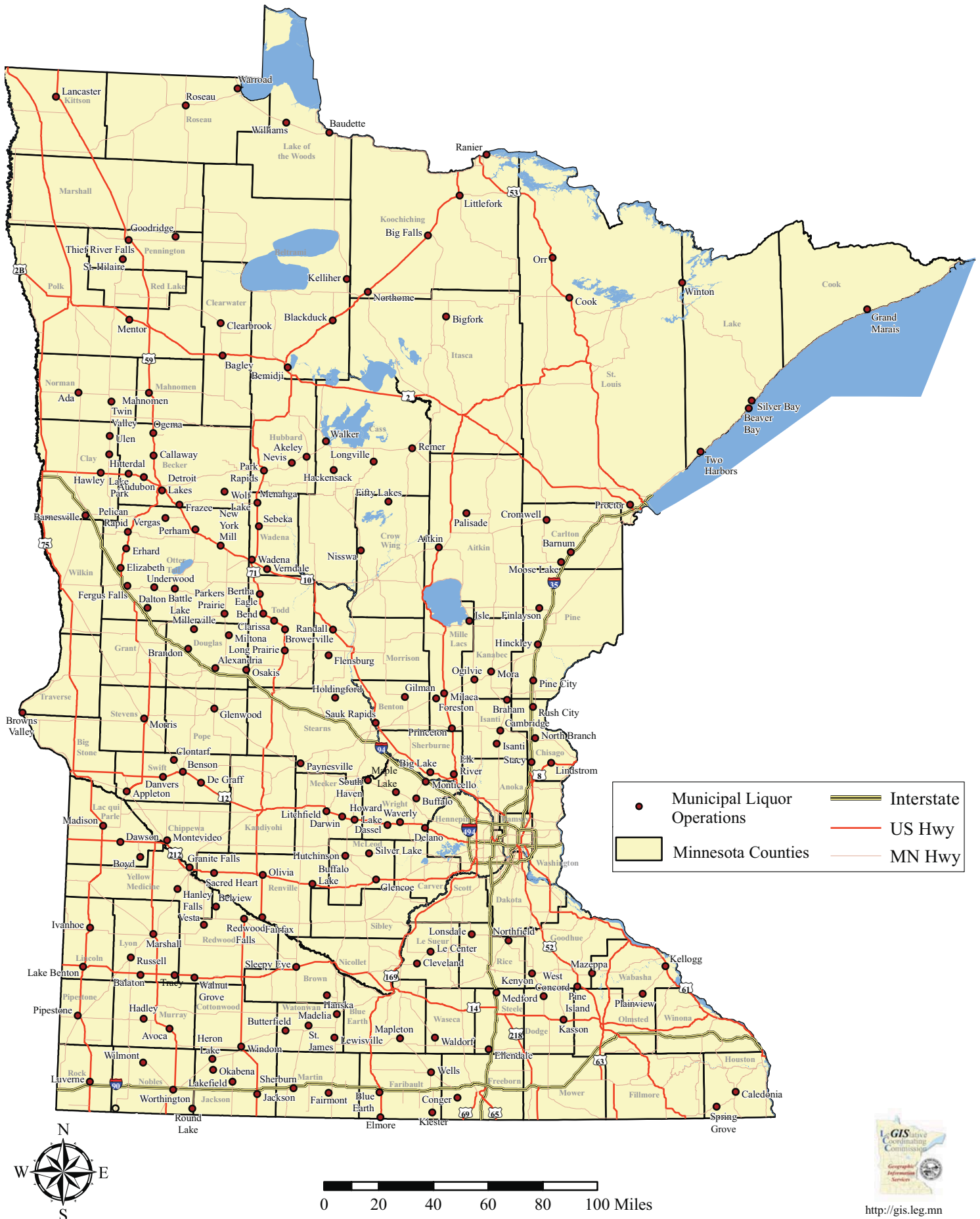
City officials should compare their operations to cities with the same type of operations. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations, due to factors such as the added costs of bartenders, wait staff, and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

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

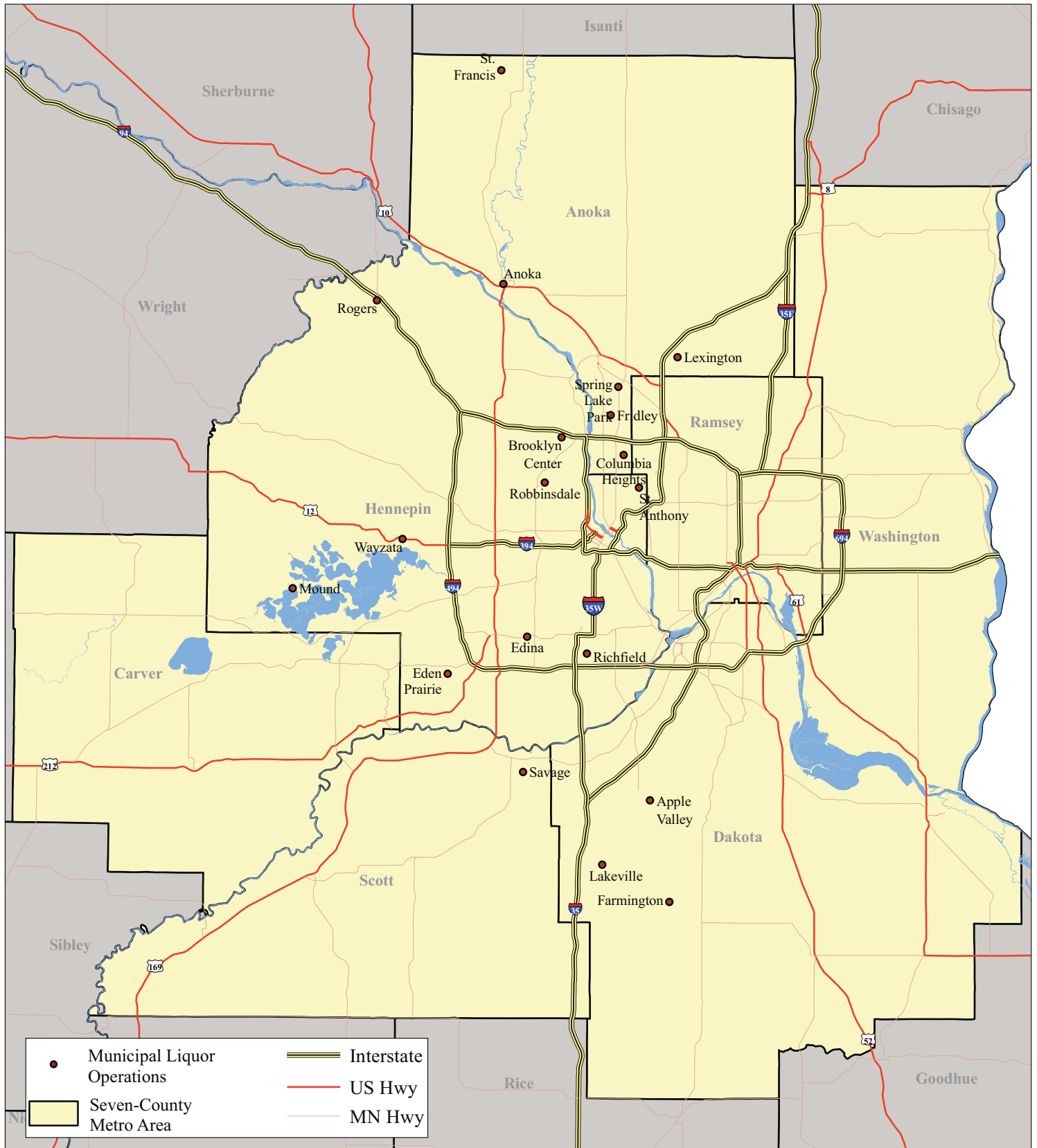
---

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

# 2014 Municipal Liquor Operations in Greater Minnesota



# 2014 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

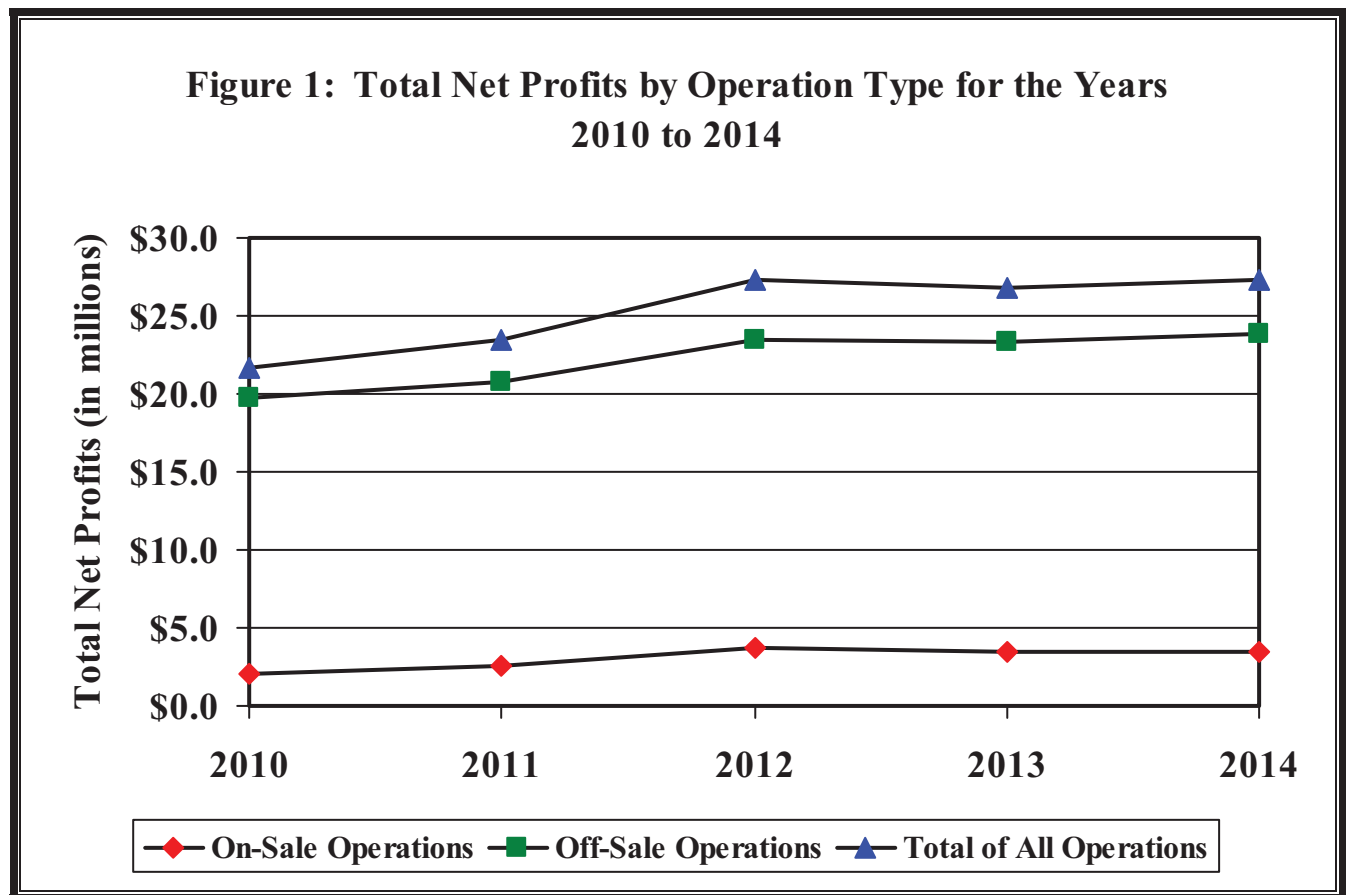
## Net Profits of Municipal Liquor Store Operations

### Overall

The combined net profit of all municipal liquor operations totaled \$27.3 million in 2014. This represents an increase of \$476,728, or 1.8 percent, from the amount generated in 2013. Among on-sale operations, net profits totaled \$3.4 million in 2014, which was a decrease of \$160,071, or 4.6 percent, from 2013. Total net profits for off-sale operations totaled \$23.9 million in 2014, which was an increase of \$636,799, or 2.7 percent, from 2013.

Over the past five years, net profits have increased 25.9 percent. Among off-sale stores, there was a 21.5 percent increase in net profits, while on-sale stores showed an increase of 69.6 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, 2014, ranged from a loss of \$56,362 in Winton to a profit of \$1.4 million in Lakeville. Overall, of the municipal liquor operations that reported in both 2013 and 2014, 106 cities showed year-to-year increases in their net profits, while 94 showed decreases. Of the 94 cities with declines in net profits between 2013 and 2014, 83 were in Greater Minnesota, and 11 were in the Metro Area.

### **Operations Losing Money**

In addition to municipal liquor operations that posted declining net profits between 2013 and 2014, 34 Minnesota cities reported net losses for 2014, compared to 33 cities in 2013. All 34 cities with losses are located in Greater Minnesota. Table 1 below lists the cities whose liquor operations posted net losses in 2014.

<b>Table 1</b>			
<b>Municipal Liquor Store Operations with Net Losses in 2014</b>			
<b>Name of City</b>	<b>Net Loss</b>	<b>Name of City</b>	<b>Net Loss</b>
<b>Winton*</b>	<b>(\$56,362)</b>	<b>Clarissa</b>	<b>(10,098)</b>
<b>Wells</b>	<b>(52,562)</b>	<b>Parkers Prairie</b>	<b>(9,889)</b>
<b>Howard Lake</b>	<b>(30,514)</b>	<b>Cromwell</b>	<b>(9,841)</b>
<b>Okabena</b>	<b>(30,128)</b>	<b>Spring Grove</b>	<b>(9,638)</b>
<b>Flensburg</b>	<b>(25,981)</b>	<b>West Concord</b>	<b>(8,113)</b>
<b>Vergas</b>	<b>(25,062)</b>	<b>Mazeppa</b>	<b>(7,973)</b>
<b>Frazee</b>	<b>(24,877)</b>	<b>Buffalo Lake</b>	<b>(6,534)</b>
<b>Littlefork</b>	<b>(18,410)</b>	<b>Dalton</b>	<b>(4,697)</b>
<b>Beaver Bay</b>	<b>(17,192)</b>	<b>Randall</b>	<b>(4,476)</b>
<b>Holdingford</b>	<b>(17,078)</b>	<b>Barnesville</b>	<b>(3,884)</b>
<b>Conger</b>	<b>(15,610)</b>	<b>Saint Hilaire</b>	<b>(3,842)</b>
<b>Hadley</b>	<b>(14,585)</b>	<b>Elmore</b>	<b>(2,683)</b>
<b>Audubon</b>	<b>(14,300)</b>	<b>Sherburn</b>	<b>(2,532)</b>
<b>Williams</b>	<b>(13,295)</b>	<b>Balaton</b>	<b>(2,281)</b>
<b>Hanley Falls</b>	<b>(11,854)</b>	<b>Round Lake</b>	<b>(1,877)</b>
<b>Remer</b>	<b>(10,624)</b>	<b>Dawson</b>	<b>(1,803)</b>
<b>Ivanhoe</b>	<b>(10,186)</b>	<b>Wilmont*</b>	<b>(1,139)</b>

\*The Cities of Winton and Wilmont discontinued operations in 2013 but reported activities in 2014 showing a net loss.

### **Total Sales at Municipal Liquor Operations**

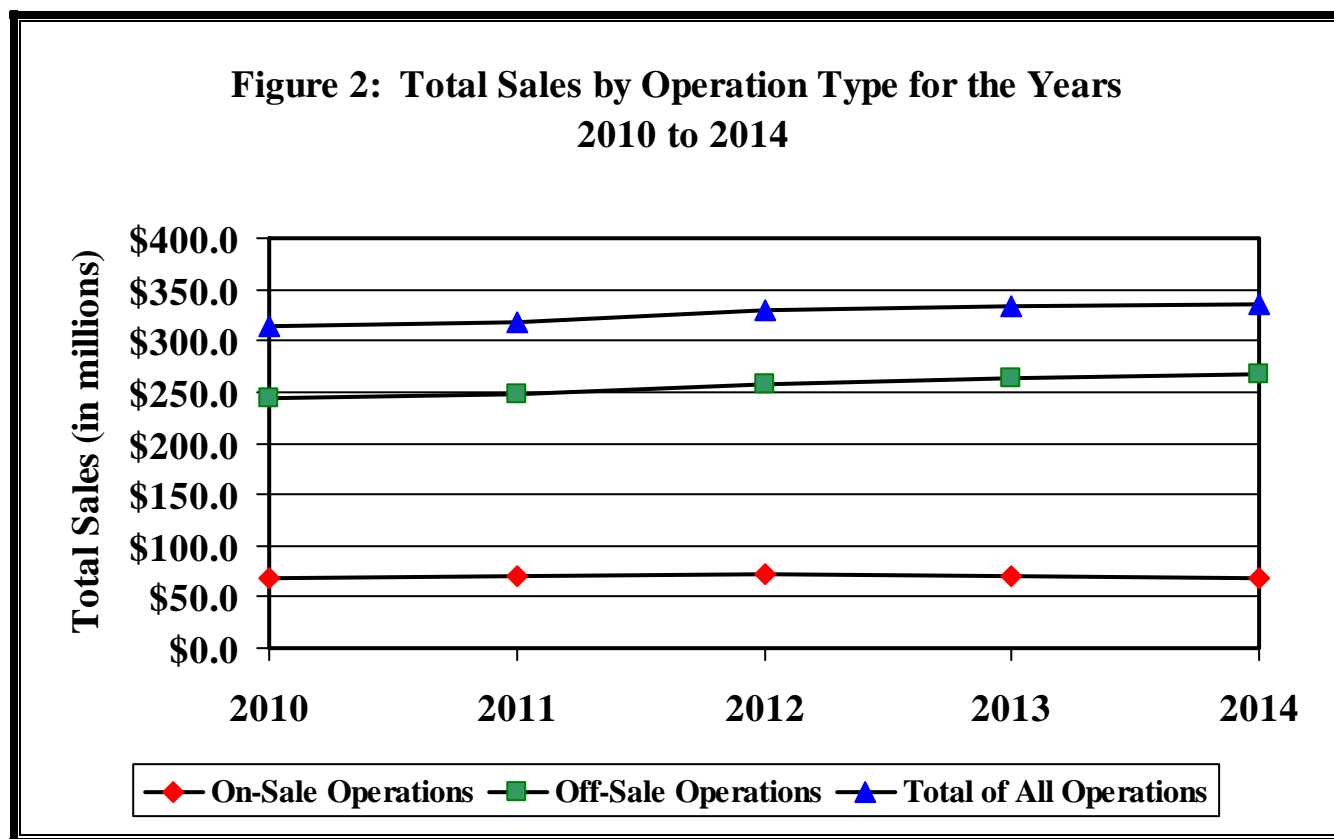
During 2014, Minnesota's municipal liquor operations reported a 19th consecutive year of record sales, totaling \$335.6 million. Total sales generated in 2014 increased by \$2.8 million, or 0.8 percent, over 2013. Among individual liquor operations that were in business for all of 2014, total sales ranged from \$121,410 in Round Lake to \$14.9 million in Lakeville.<sup>7</sup>

---

<sup>7</sup>The Cities of Browns Valley, Kellogg, Lake Benton, Wilmont, and Winton had lower sales than Round Lake but were excluded from this analysis because they closed their liquor stores in 2012, 2013, or 2014, and either had zero sales or very limited sales in 2014.



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



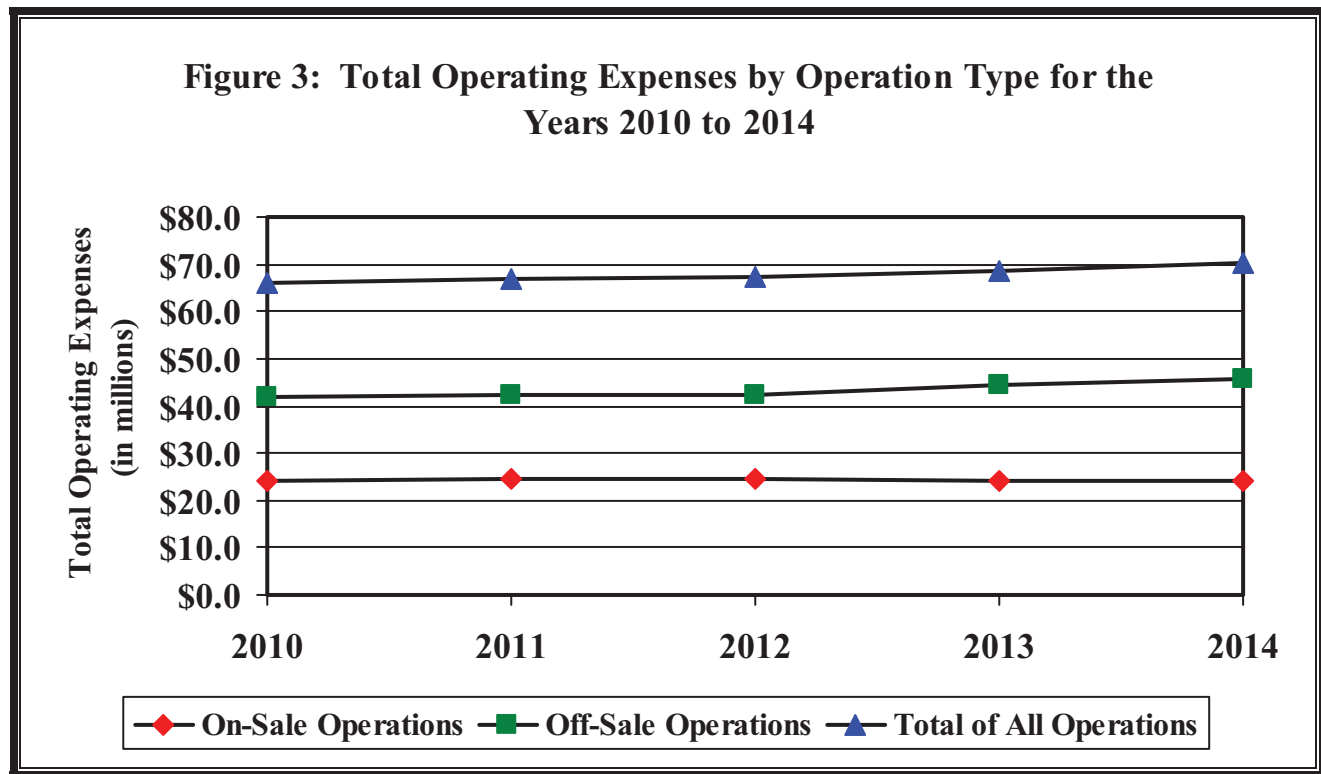
## Operating Expenses of Municipal Liquor Operations

During 2014, Minnesota's municipal liquor operations reported operating expenses totaling \$70.2 million. This represents an increase of \$1.6 million, or 2.4 percent, over the amount reported in 2013. Off-sale liquor operations had operating expenses totaling \$45.9 million in 2014. This represents an increase of \$1.6 million, or 3.5 percent, over 2013. Operating expenses for on-sale liquor operations totaled \$24.3 million in 2014. This represents an increase of \$58,744, or 0.2 percent, over 2013.

Among individual liquor operations that were in business for all of 2014, expenses ranged from a high of \$2.5 million in Edina to a low of \$32,270 in Elmore.<sup>8</sup> In general, the level of sales has an effect on the level of expenses. However, even among operations of similar size, there is a wide range of operating expenses.

<sup>8</sup>The Cities of Kellogg, Lake Benton, and Wilmont had lower operating expenses than Elmore but were excluded from this analysis because they closed their liquor stores in 2012 or 2013, and either had zero operating expenses or very limited operating expenses in 2014.

Figure 3 below shows that operating expenses have been relatively stable between 2010 and 2014.



## 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 200 Minnesota cities (9.5 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 36.3 percent of the total sales and 32.6 percent of the net profits of municipal liquor operations. Sales by all Metro Area operations averaged \$3.1 million in 2014, compared to average sales of \$1.1 million for all Greater Minnesota municipal liquor operations.<sup>9</sup>

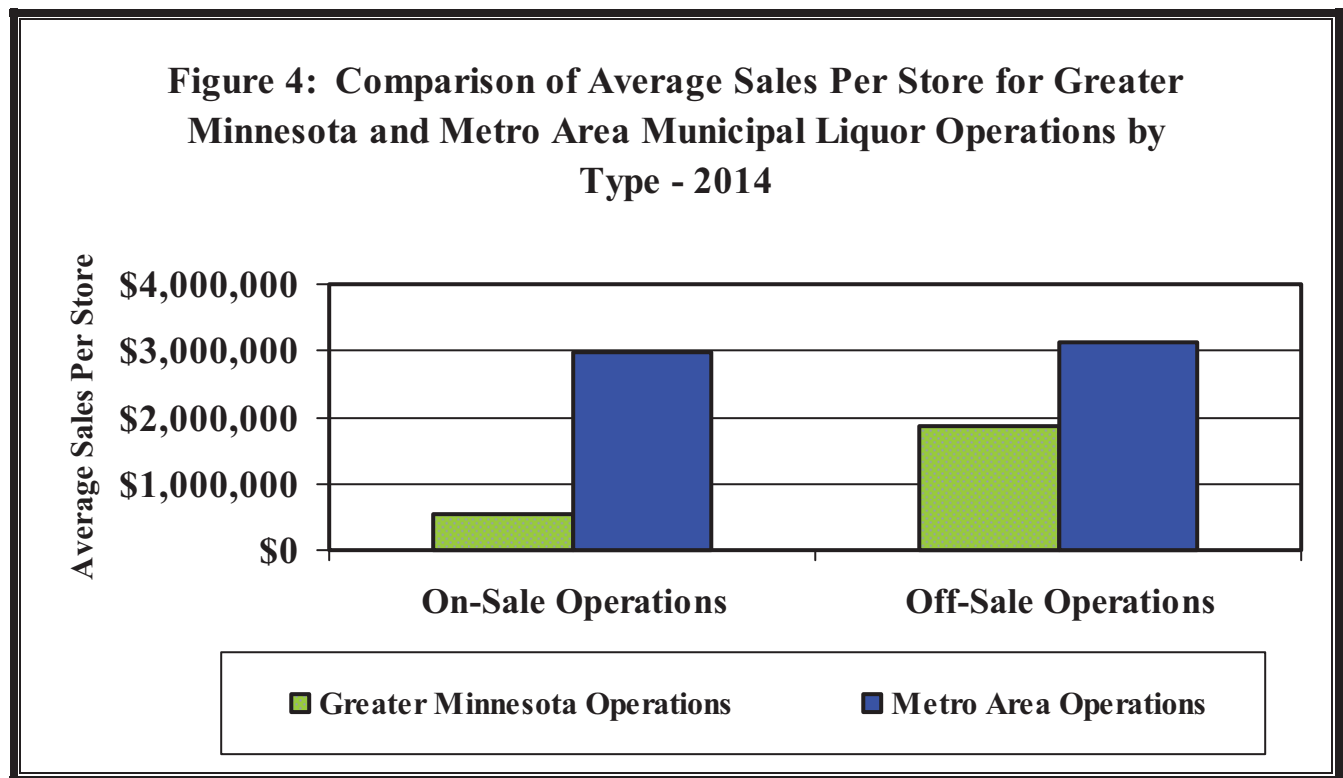
### On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations remain clear. Off-sale operations in the Metro Area average sales of \$3.1 million, compared to \$1.9 million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to 3. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 111 to 83. As with the off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were more than five times greater in the Metro Area than in Greater Minnesota, \$3.0 million to \$538,123, respectively.

<sup>9</sup>The average was calculated by dividing the total sales for each area by the number of liquor stores in each area.



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



### Net Profit

In 2014, the average net profit of Metro Area municipal liquor operations was \$228,115, compared to \$94,678 for municipal liquor operations in Greater Minnesota. All Metro Area liquor operations reported a net profit in 2014, ranging from \$80,350 in Lexington to \$1.4 million in Lakeville. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a loss of \$52,562 in Wells<sup>10</sup> to a profit of \$1.2 million in Elk River.

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

The average net profit of off-sale operations in the Metro Area was \$225,557, compared to \$190,231 for those in Greater Minnesota.<sup>11</sup> The large difference in net profit appears to primarily be the result of the higher sales volume at Metro Area stores compared to those in Greater Minnesota because operating expenses as a percent of sales is actually higher among Metro Area stores (18.6 percent) than Greater Minnesota (16.2 percent).

Among on-sale operations, there was a stark contrast between the Metro Area operations and those in Greater Minnesota. The average net profit per store in the Metro Area was \$258,806, compared to \$23,229 in Greater Minnesota.<sup>12</sup> The wide variance in net profit was primarily the result of two factors: higher sales volume at Metro Area operations and the accompanying efficiencies in regards to purchasing power, staffing, and fixed asset costs in larger operations.

<sup>10</sup> The City of Winton was excluded from this analysis because it ceased its liquor operations in 2013 but reported activities in 2014 showing a net loss of \$56,362.

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

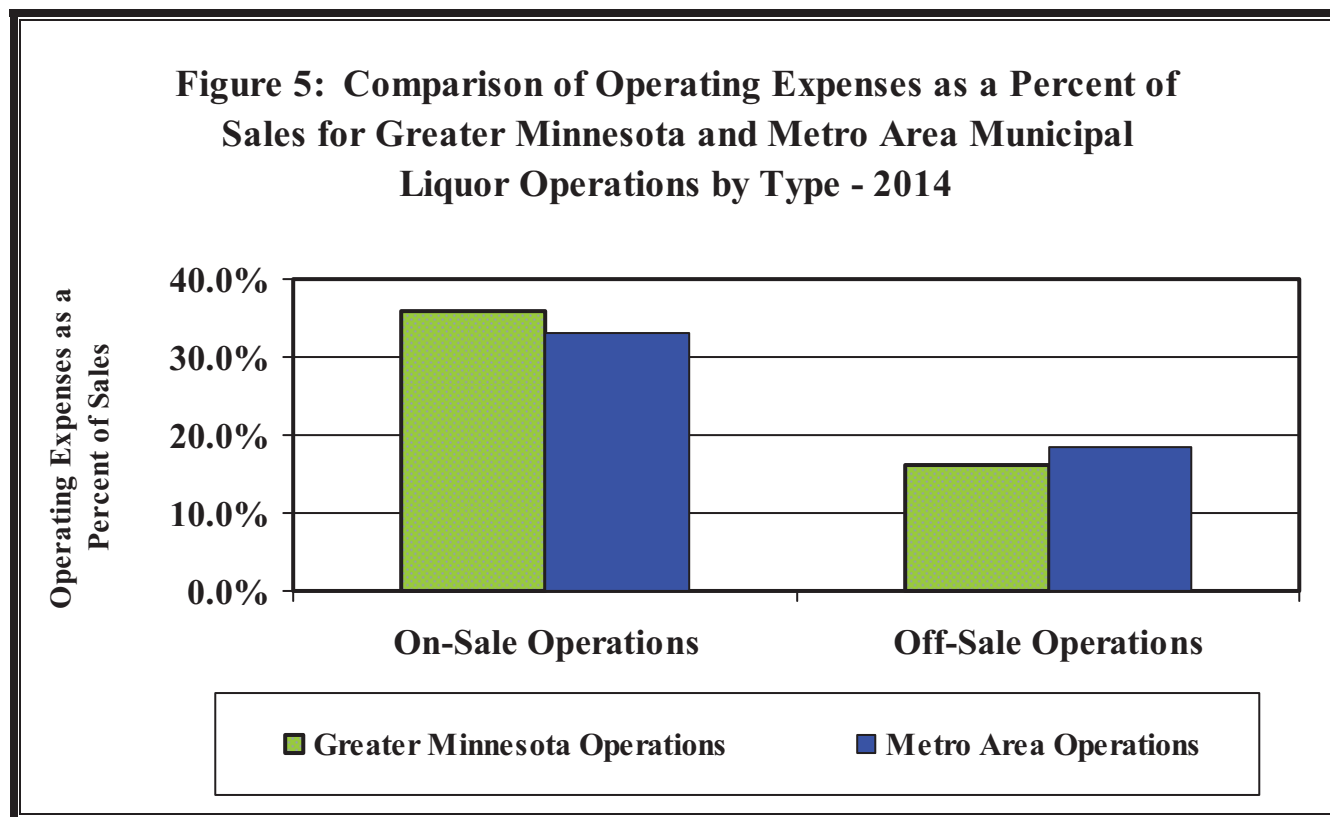
<sup>12</sup> The Metro Area on-sale average is based on only 3 stores compared to 111 stores in Greater Minnesota.

### 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 31.9 percent in Round Lake to a low of 11.3 percent in Detroit Lakes. The average operating expenses as a percent of sales for off-sale operations in 2014 was 17.2 percent, compared to 16.8 percent in 2013.<sup>13</sup>

Among on-sale operations that were in business for all of 2014, operating expenses as a percent of sales ranged from a high of 63.6 percent in Hadley to a low of 21.6 percent in Rogers.<sup>14</sup> The average among on-sale operations was 35.5 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

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



<sup>13</sup>The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.

<sup>14</sup>The Cities of Kellogg, Lake Benton, Wilmont, and Winton were excluded from this analysis because they closed their liquor stores in 2012 or 2013, and either had zero operating revenues/sales or very limited operating expenses/sales in 2014.

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

<b>Table 2</b>		
<b>Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2014</b>		
<b>Off-Sale Municipal Liquor Stores with Total Sales Between</b>	<b>Number of Cities</b>	<b>Range in Total Operating Expenses</b>
\$1 to \$300,000	5	\$32,270 to \$69,511
\$300,001 to \$500,000	11	\$55,110 to \$136,409
\$500,001 to \$1,000,000	5	\$126,200 to \$200,196
\$1,000,001 to \$2,000,000	29	\$172,096 to \$325,037
\$2,000,001 to \$3,000,000	14	\$335,672 to \$540,991
\$3,000,001 to \$5,000,000	17	\$376,024 to \$1,070,644
Greater than \$5,000,000	14	\$657,966 to \$2,450,384

## **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 2014, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of \$19.1 million. This represents an increase of 2.8 percent from the total net transfers made in 2013. Net transfers totaled \$7.1 million among Metro Area establishments, compared to \$12.0 million for Greater Minnesota establishments. The difference in the overall dollar value of net transfers is a result of there being more municipal liquor operations in Greater Minnesota than in the Metro Area.

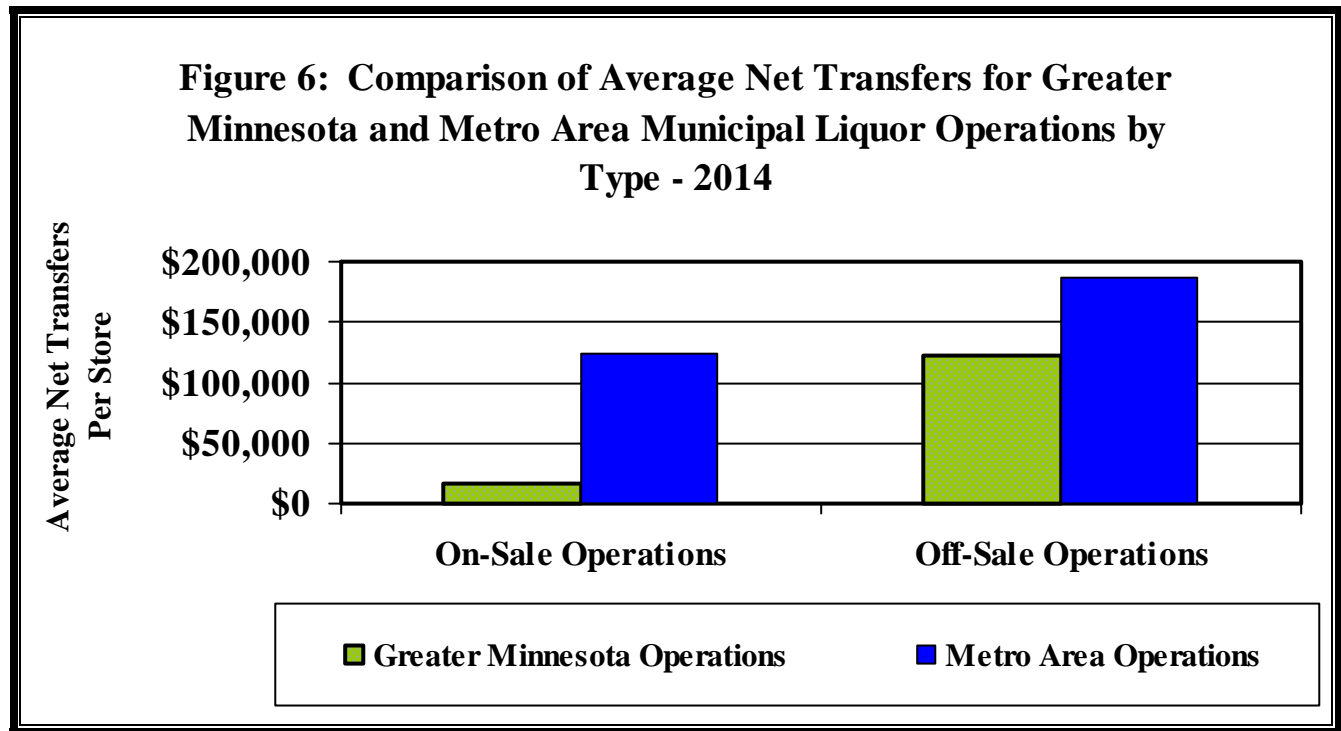
### **On-Sale and Off-Sale Transfers Comparison**

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, however, the average net transfer for off-sale stores in the Metro Area was more than in Greater Minnesota (\$186,827 to \$121,870, respectively). The average net transfer per on-sale establishment was over seven times greater among operations in the Metro Area than in Greater Minnesota (\$123,996 to \$17,009, respectively).<sup>16</sup>

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

<sup>16</sup>The Metro Area on-sale average is based on only 3 stores compared to 111 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

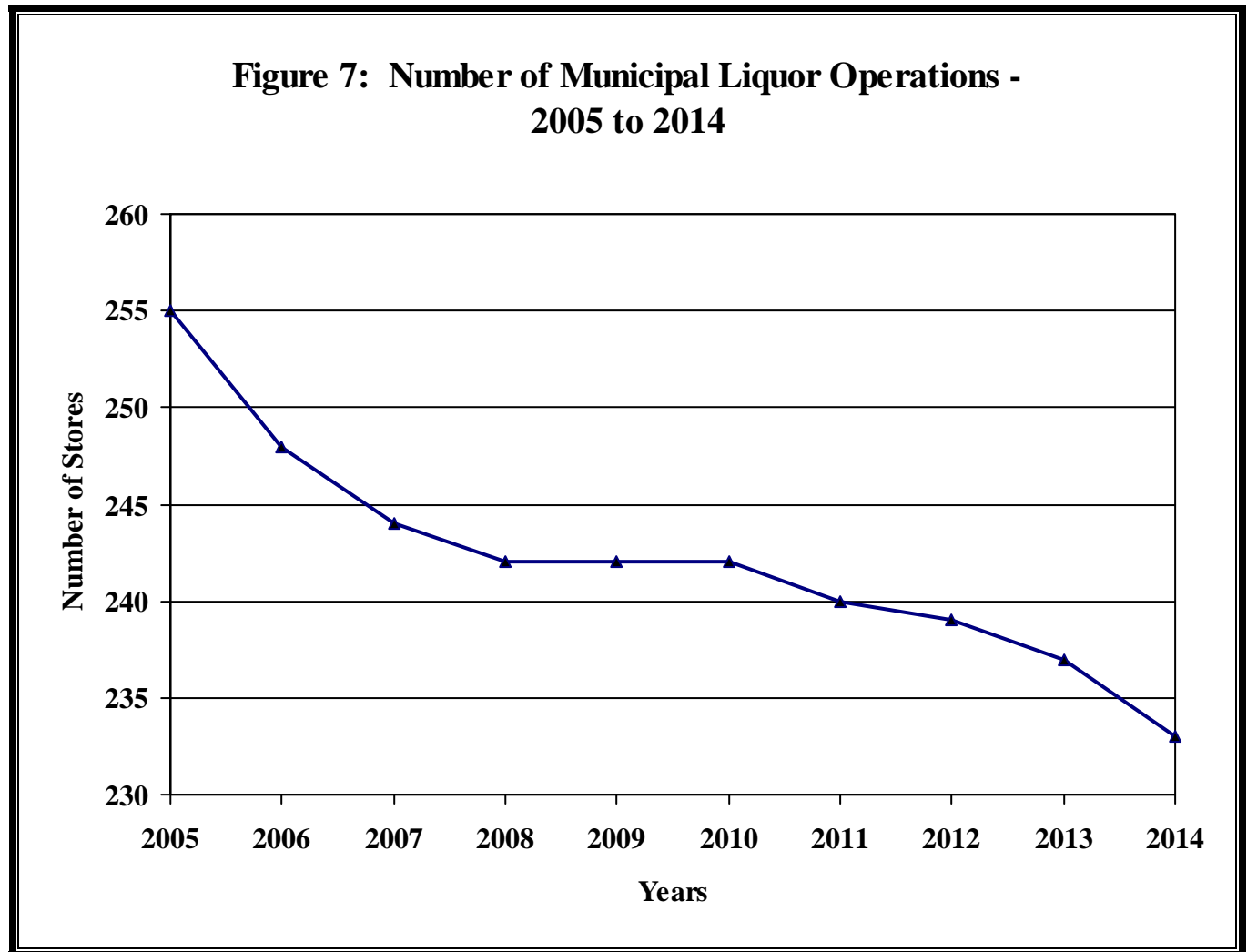
City officials who are responsible for the operation of municipal liquor establishments should make certain that the operations are managed appropriately and do not have a negative financial impact on the city. Minnesota law requires cities to hold a public hearing on the future of their liquor store(s) if the liquor operation shows a net loss in at least two of the past three years. While this report is based on 2014 data, an examination of losses for the years 2012, 2013, and 2014 shows that the 17 cities in Table 3 below should hold public hearings on or before November 17, 2015.<sup>17</sup> Of the 17 cities required to hold a hearing in 2015, 13 were on the previous year's list. The cities of Kellogg, Lake Benton, Waldorf, Wilmont, and Winton would have been required to hold a hearing, but discontinued operations prior to the required hearing date.

Table 3					
Cities Required to Hold Hearings in 2015					
Audubon	Beaver Bay	Clarissa	Clontarf	Elmore	Hadley
Hanley Falls	Howard Lake	Littlefork	Okabena	Parkers Prairie	Round Lake
Saint Hilaire	Waverly	Wells	West Concord	Williams	

<sup>17</sup>Minn. Stat. § 340A.602. See the Office of the State Auditor's Statement of Position, "[Municipal Liquor Store Hearings](#)."

## Declining Number of Liquor Operations

Due, in part, to the lack of profitability, insurance costs, and other concerns, the number of cities operating municipal liquor stores has steadily declined. Figure 7 below shows the decline in the number of municipal liquor stores over the last ten years.<sup>18</sup>



<sup>18</sup>Two cities, Browerville and Ellendale, did not file timely financial information with the Office of the State Auditor and are not included in the analysis. The Cities of Biscay, Canton, and Rushford closed and liquidated the assets of their liquor operations in 2013. Six cities discontinued liquor operations in 2012, 2013, and 2014, but are included in this report because there was still financial activity reported in 2014. The City of Lake Benton ceased liquor operations in 2012; the Cities of Kellogg, Wilmont, and Winton ceased liquor operations in 2013; and the Cities of Browns Valley and Waldorf ceased liquor operations in 2014.

**Table 4**  
**Comparison of 2013 and 2014 Liquor Store Operations**

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

	2013*	2014*				
Number of Cities	111	105				
	Amount	Amount	Percent of Sales		Variance	Percent Change
			2013*	2014*		
Sales	\$69,774,342	\$68,668,552	100.0%	100.0%	(\$1,105,790)	-1.6%
Cost of Sales	42,091,579	41,263,431	60.3%	60.1%	(828,148)	-2.0%
Gross Profit	27,682,763	27,405,121	39.7%	39.9%	(277,642)	-1.0%
Operating Expenses	24,285,632	24,344,376	34.8%	35.5%	58,744	0.2%
Income from Operations	3,397,131	3,060,745	4.9%	4.5%	(336,386)	-9.9%
Nonoperating Revenues	637,701	765,465	0.9%	1.1%	127,764	20.0%
Nonoperating Expenses	519,943	471,392	0.7%	0.7%	(48,551)	-9.3%
Net Income Before Transfers	3,514,889	3,354,818	5.0%	4.9%	(160,071)	-4.6%
Net Transfers (Transfers Out - Transfers In)	2,194,941	2,259,943	----	----	65,002	3.0%

**Off-Sale Only Stores**

	2013*	2014*				
Number of Cities	94	95				
	Amount	Amount	Percent of Sales		Variance	Percent Change
			2013*	2014*		
Sales	\$263,056,532	\$266,944,621	100.0%	100.0%	\$3,888,089	1.5%
Cost of Sales	194,677,849	197,174,395	74.0%	73.9%	2,496,546	1.3%
Gross Profit	68,378,683	69,770,226	26.0%	26.1%	1,391,543	2.0%
Operating Expenses	44,312,330	45,869,378	16.8%	17.2%	1,557,048	3.5%
Income from Operations	24,066,353	23,900,848	9.1%	9.0%	(165,505)	-0.7%
Nonoperating Revenues	569,428	1,355,869	0.2%	0.5%	786,441	138.1%
Nonoperating Expenses	1,363,311	1,347,448	0.5%	0.5%	(15,863)	-1.2%
Net Income Before Transfers	23,272,470	23,909,269	8.8%	9.0%	636,799	2.7%
Net Transfers (Transfers Out - Transfers In)	16,381,225	16,841,014	----	----	459,789	2.8%

**Total City Liquor Stores**

	2013*	2014*				
Number of Cities	205	200				
	Amount	Amount	Percent of Sales		Variance	Percent Change
			2013*	2014*		
Sales	\$332,830,874	\$335,613,173	100.0%	100.0%	\$2,782,299	0.8%
Cost of Sales	236,769,428	238,437,826	71.1%	71.0%	1,668,398	0.7%
Gross Profit	96,061,446	97,175,347	28.9%	29.0%	1,113,901	1.2%
Operating Expenses	68,597,962	70,213,754	20.6%	20.9%	1,615,792	2.4%
Income from Operations	27,463,484	26,961,593	8.3%	8.0%	(501,891)	-1.8%
Nonoperating Revenues	1,207,129	2,121,334	0.4%	0.6%	914,205	75.7%
Nonoperating Expenses	1,883,254	1,818,840	0.6%	0.5%	(64,414)	-3.4%
Net Income Before Transfers	26,787,359	27,264,087	8.0%	8.1%	476,728	1.8%
Net Transfers (Transfers Out - Transfers In)	18,576,166	19,100,957	----	----	524,791	2.8%

\*There were five fewer cities reporting in 2014 than 2013. The Cities of Biscay, Canton, and Rushford closed and liquidated the assets of their on-sale and off-sale liquor operations in 2013, resulting in three fewer cities reporting in 2014. The Cities of Browerville and Ellendale failed to report timely in 2014, resulting in an additional two cities not included in this report. The City of Walker moved from an on-sale and off-sale operation to an off-sale only operation in 2014.

**Appendix 1**  
**2014 Liquor Store Tables**

This page left blank intentionally



**Table 5**  
**Comparison of City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On- & Off-Sale	----	1,673	\$517,394	\$317,046	\$200,348	38.7%	\$187,039	\$13,309	\$----	\$----	\$13,309	2.6%	(\$11,053)
Aitkin	Off-Sale Only	----	2,151	1,007,495	759,700	247,795	24.6%	172,096	75,699	23,247	----	98,946	9.8%	59,500
Akeley	On- & Off-Sale	----	439	374,086	216,592	157,494	42.1%	143,600	13,894	23	----	13,917	3.7%	1,750
Alexandria	Off-Sale Only	----	13,182	4,714,369	3,604,032	1,110,337	23.6%	807,839	302,498	403	9,496	293,405	6.2%	200,000
Anoka	Off-Sale Only	----	17,586	4,179,462	3,253,385	926,077	22.2%	763,387	162,690	37,816	----	200,506	4.8%	300,000
Apple Valley	Off-Sale Only	----	50,330	9,292,224	6,600,147	2,692,077	29.0%	1,612,171	1,079,906	94,885	112,141	1,062,650	11.4%	600,000
Appleton	Off-Sale Only	----	1,374	493,350	355,407	137,943	28.0%	112,111	25,832	4,529	----	30,361	6.2%	----
Audubon	On- & Off-Sale	----	532	520,286	327,554	192,732	37.0%	202,945	(10,213)	2,360	6,447	(14,300)	-2.7%	500
Avoca	On- & Off-Sale	----	141	231,197	114,695	116,502	50.4%	112,856	3,646	3,057	3,884	2,819	1.2%	18,600
Bagley	Off-Sale Only	----	1,413	1,166,331	878,553	287,778	24.7%	245,339	42,439	43,590	38,033	47,996	4.1%	20,000
Balaton	On- & Off-Sale	----	631	399,391	248,771	150,620	37.7%	154,258	(3,638)	1,357	----	(2,281)	-0.6%	1
Barnesville	Off-Sale Only	----	2,621	366,935	284,507	82,428	22.5%	88,581	(6,153)	2,269	----	(3,884)	-1.1%	6,000
Barnum	On- & Off-Sale	----	611	479,066	241,586	237,480	49.6%	230,642	6,838	26,770	----	33,608	7.0%	----
Battle Lake	Off-Sale Only	----	888	1,194,408	853,164	341,244	28.6%	256,982	84,262	3,188	----	87,450	7.3%	81,000
Baudette	On- & Off-Sale	----	1,079	1,501,019	983,718	517,301	34.5%	403,632	113,669	879	----	114,548	7.6%	70,000
Beaver Bay	On- & Off-Sale	----	182	440,554	252,725	187,829	42.6%	208,559	(20,730)	3,538	----	(17,192)	-3.9%	----
Bemidji	Off-Sale Only	----	14,376	5,556,520	3,905,273	1,651,247	29.7%	837,815	813,432	13,950	21,976	805,406	14.5%	395,810
Benson	On- & Off-Sale	----	3,163	1,111,551	718,889	392,662	35.3%	306,871	85,791	18,085	----	103,876	9.3%	80,000
Big Falls	On- & Off-Sale	----	232	351,344	179,128	172,216	49.0%	167,654	4,562	534	----	5,096	1.5%	7,852
Big Lake	Off-Sale Only	----	10,587	3,725,408	2,649,008	1,076,400	28.9%	546,389	530,011	4,415	86,644	447,782	12.0%	312,245
Blackduck	On- & Off-Sale	----	797	955,873	587,334	368,539	38.6%	302,943	65,596	27,039	----	92,635	9.7%	60,000
Blue Earth	Off-Sale Only	----	3,309	1,506,518	1,118,914	387,604	25.7%	292,549	95,055	520	----	95,575	6.3%	10,132
Boyd	On- & Off-Sale	----	163	461,755	237,565	224,190	48.6%	200,609	23,581	28,650	----	52,231	11.3%	(17,000)
Braham	Off-Sale Only	----	1,812	1,278,801	979,681	299,120	23.4%	279,150	19,970	94,259	91,023	23,206	1.8%	20,000
Brandon	On- & Off-Sale	[0]	497	487,795	283,020	204,775	42.0%	169,632	35,143	468	----	35,611	7.3%	105,000
Brooklyn Center	Off-Sale Only	----	29,889	5,852,465	4,293,383	1,559,082	26.6%	1,354,123	204,959	21,810	37,560	189,209	3.2%	362,190
Browns Valley	On- & Off-Sale	[21]	583	67,045	28,623	38,422	57.3%	35,381	3,041	6,701	----	9,742	14.5%	123,322
Buffalo	Off-Sale Only	----	15,911	4,632,524	3,319,129	1,313,395	28.4%	787,108	526,287	188,937	31,302	683,922	14.8%	550,000
Buffalo Lake	On- & Off-Sale	----	695	433,466	232,847	200,619	46.3%	215,955	(15,336)	8,802	----	(6,534)	-1.5%	----
Butterfield	Off-Sale Only	----	584	230,420	167,508	62,912	27.3%	55,345	7,567	28,037	24,703	10,901	4.7%	----
Caledonia	Off-Sale Only	----	2,824	631,724	478,859	152,865	24.2%	139,954	12,911	765	----	13,676	2.2%	----
Callaway	On- & Off-Sale	----	233	485,337	243,441	241,896	49.8%	217,239	24,657	1,512	----	26,169	5.4%	19,980
Cambridge	Off-Sale Only	----	8,338	4,975,797	3,753,437	1,222,360	24.6%	783,569	438,791	7,287	----	446,078	9.0%	429,315
Clarissa	On- & Off-Sale	----	668	355,868	226,422	129,446	36.4%	143,810	(14,364)	4,266	----	(10,098)	-2.8%	----
Clearbrook	On- & Off-Sale	----	522	496,332	274,692	221,640	44.7%	183,127	38,513	----	----	38,513	7.8%	10,000
Cleveland	On- & Off-Sale	----	721	200,670	112,016	88,654	44.2%	105,666	(17,012)	21,835	255	4,568	2.3%	----
Clontarf	On- & Off-Sale	----	153	374,383	211,909	162,474	43.4%	193,195	(30,721)	32,500	----	1,779	0.5%	3,089
Columbia Heights	Off-Sale Only	----	19,709	8,415,371	6,343,663	2,071,708	24.6%	1,536,982	534,726	3,230	223,926	314,030	3.7%	199,386
Conger	On- & Off-Sale	----	139	245,245	151,789	93,456	38.1%	116,119	(22,663)	7,053	----	(15,610)	-6.4%	3,600
Cook	Off-Sale Only	----	570	1,487,066	1,112,880	374,186	25.2%	237,453	136,733	6,728	----	143,461	9.6%	165,789
Cromwell	On- & Off-Sale	----	241	380,526	202,749	177,777	46.7%	189,763	(11,986)	2,145	----	(9,841)	-2.6%	50,000
Dalton	Off-Sale Only	----	249	321,199	246,507	74,692	23.3%	80,426	(5,734)	1,037	----	(4,697)	-1.5%	----
Danvers	On- & Off-Sale	----	94	345,676	186,391	159,285	46.1%	159,917	(632)	804	----	172	0.0%	----
Darwin	Off-Sale Only	----	353	499,757	394,718	105,039	21.0%	94,404	10,635	2,221	----	12,856	2.6%	----
Dassel	Off-Sale Only	----	1,460	1,026,472	793,118	233,354	22.7%	204,813	28,541	13,956	31,793	10,704	1.0%	----
Dawson	Off-Sale Only	----	1,492	438,827	304,750	134,077	30.6%	136,409	(2,332)	529	----	(1,803)	-0.4%	----
De Graff	On- & Off-Sale	----	124	429,959	241,666	188,293	43.8%	201,596	(13,303)	32,265	8,450	10,512	2.4%	600
Delano	Off-Sale Only	----	5,757	2,457,665	1,757,007	700,658	28.5%	453,625	247,033	2,070	----	249,103	10.1%	150,000
Detroit Lakes	Off-Sale Only	----	9,053	5,798,826	4,215,032	1,583,794	27.3%	657,966	925,828	16,132	151,801	790,159	13.6%	544,960

**Table 5**  
**Comparison of City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Eagle Bend	On- & Off-Sale	----	517	271,571	150,520	121,051	44.6%	113,310	7,741	16,106	----	23,847	8.8%	8,000
Eden Prairie	Off-Sale Only	----	62,593	12,198,670	8,805,885	3,392,785	27.8%	2,209,455	1,183,330	22,164	----	1,205,494	9.9%	1,000,000
Edina	Off-Sale Only	----	50,261	13,515,168	9,936,468	3,578,700	26.5%	2,450,384	1,128,316	23,656	6,366	1,145,606	8.5%	1,035,000
Elizabeth	Off-Sale Only	----	170	373,295	283,872	89,423	24.0%	67,449	21,974	----	----	21,974	5.9%	----
Elk River	Off-Sale Only	----	23,730	6,825,342	4,750,195	2,075,147	30.4%	1,026,678	1,048,469	105,639	----	1,154,108	16.9%	685,060
Elmore	Off-Sale Only	----	586	122,145	92,610	29,535	24.2%	32,270	(2,735)	52	----	(2,683)	-2.2%	----
Erhard	Off-Sale Only	----	142	263,251	193,572	69,679	26.5%	69,511	168	2,125	----	2,293	0.9%	----
Fairfax	On- & Off-Sale	----	1,197	542,546	281,354	261,192	48.1%	265,946	(4,754)	7,266	----	2,512	0.5%	----
Fairmont	Off-Sale Only	----	10,464	3,446,047	2,469,101	976,946	28.3%	482,580	494,366	10,420	----	504,786	14.6%	187,500
Farmington	Off-Sale Only	----	22,386	4,639,194	3,467,797	1,171,397	25.3%	848,037	323,360	----	----	323,360	7.0%	70,016
Fergus Falls	Off-Sale Only	----	13,280	5,567,249	3,976,930	1,590,319	28.6%	943,274	647,045	31,924	26,607	652,362	11.7%	571,539
Fifty Lakes	On- & Off-Sale	----	400	425,201	201,440	223,761	52.6%	219,584	4,177	----	----	4,177	1.0%	----
Finlayson	On- & Off-Sale	----	310	556,315	315,157	241,158	43.3%	185,523	55,635	5,016	----	60,651	10.9%	13,433
Flensburg	On- & Off-Sale	[0]	224	335,950	179,285	156,665	46.6%	183,075	(26,410)	4,103	3,674	(25,981)	-7.7%	----
Foreston	On- & Off-Sale	----	527	343,757	157,749	186,008	54.1%	174,292	11,716	7,860	630	18,946	5.5%	10,000
Frazee	On- & Off-Sale	----	1,396	595,603	399,081	196,522	33.0%	221,510	(24,988)	111	----	(24,877)	-4.2%	----
Fridley	Off-Sale Only	----	27,952	4,786,987	3,525,672	1,261,315	26.3%	1,070,644	190,671	11,855	----	202,526	4.2%	250,000
Gilman	On- & Off-Sale	[0]	239	341,551	155,423	186,128	54.5%	185,602	526	11,894	----	12,420	3.6%	----
Glencoe	Off-Sale Only	----	5,552	1,470,175	1,090,383	379,792	25.8%	236,881	142,911	118	12,001	131,028	8.9%	(124,876)
Glenwood	Off-Sale Only	----	2,560	1,328,449	1,002,327	326,122	24.5%	196,696	129,426	1,472	----	130,898	9.9%	441,668
Goodridge	On- & Off-Sale	----	136	350,213	179,175	171,038	48.8%	164,240	6,798	----	----	6,798	1.9%	37,238
Grand Marais	Off-Sale Only	----	1,367	1,913,648	1,279,192	634,456	33.2%	317,278	317,178	3,567	----	320,745	16.8%	200,000
Granite Falls	Off-Sale Only	----	2,824	1,164,256	862,425	301,831	25.9%	205,576	96,255	17,511	13,261	100,505	8.6%	69,475
Hackensack	On- & Off-Sale	----	315	1,049,481	716,444	333,037	31.7%	257,041	75,996	71	15,110	60,957	5.8%	----
Hadley	On- & Off-Sale	----	54	243,054	110,178	132,876	54.7%	154,495	(21,619)	7,034	----	(14,585)	-6.0%	(12,242)
Hanley Falls	On- & Off-Sale	----	289	215,682	121,354	94,328	43.7%	110,222	(15,894)	4,040	----	(11,854)	-5.5%	----
Hanska	On- & Off-Sale	----	380	280,726	155,057	125,669	44.8%	110,548	15,121	5,742	126	20,737	7.4%	10,000
Hawley	Off-Sale Only	----	2,137	1,039,967	777,092	262,875	25.3%	215,500	47,375	53	26,189	21,239	2.0%	5,000
Heron Lake	On- & Off-Sale	----	690	366,214	201,059	165,155	45.1%	143,208	21,947	139	2,515	19,571	5.3%	----
Hinckley	On- & Off-Sale	----	1,794	2,555,119	1,745,829	809,290	31.7%	562,917	246,373	1,137	48,833	198,677	7.8%	107,704
Hitterdal	On- & Off-Sale	----	205	377,455	177,703	199,752	52.9%	195,272	4,480	56	----	4,536	1.2%	----
Holdingford	On- & Off-Sale	----	713	369,304	209,270	160,034	43.3%	187,202	(27,168)	11,453	1,363	(17,078)	-4.6%	----
Howard Lake	On- & Off-Sale	----	2,046	799,648	591,140	208,508	26.1%	240,640	(32,132)	12,992	11,374	(30,514)	-3.8%	----
Hutchinson	Off-Sale Only	----	14,124	5,612,423	4,311,031	1,301,392	23.2%	754,706	546,686	3,118	32,045	517,759	9.2%	450,000
Isanti	Off-Sale Only	----	5,409	2,414,876	1,751,938	662,938	27.5%	358,507	304,431	14,587	----	319,018	13.2%	200,000
Isle	On- & Off-Sale	----	773	983,037	576,079	406,958	41.4%	348,578	58,380	15,059	----	73,439	7.5%	75,000
Ivanhoe	On- & Off-Sale	----	553	458,549	285,119	173,430	37.8%	183,403	(9,973)	15	228	(10,186)	-2.2%	----
Jackson	Off-Sale Only	----	3,369	1,192,484	864,987	327,497	27.5%	198,061	129,436	2,329	----	131,765	11.0%	41,000
Kasson	Off-Sale Only	----	6,124	1,324,533	1,017,775	306,758	23.2%	228,180	78,578	3,943	----	82,521	6.2%	14,000
Kelliher	On- & Off-Sale	----	266	436,734	243,422	193,312	44.3%	178,472	14,840	1,329	----	16,169	3.7%	20,000
Kellogg	On- & Off-Sale	[21]	441	----	----	----	----	1,312	(1,312)	2,047	----	735	----	----
Kenyon	On- & Off-Sale	----	1,828	674,823	444,431	230,392	34.1%	219,104	11,288	11,844	2,603	20,529	3.0%	----
Kiester	Off-Sale Only	----	487	202,656	146,705	55,951	27.6%	52,781	3,170	44,920	39,230	8,860	4.4%	20,000
Lake Benton	On- & Off-Sale	[32]	674	----	----	----	----	----	----	----	----	----	----	10,207
Lake Park	On- & Off-Sale	----	800	689,239	395,401	293,838	42.6%	275,479	18,359	----	----	18,359	2.7%	----
Lakefield	Off-Sale Only	----	1,712	447,763	323,346	124,417	27.8%	88,299	36,118	2,918	----	39,036	8.7%	3,000
Lakeville	Off-Sale Only	----	59,361	14,883,858	11,078,916	3,804,942	25.6%	2,347,079	1,457,863	52,851	152,980	1,357,734	9.1%	1,369,063
Lancaster	On- & Off-Sale	----	342	289,946	153,556	136,390	47.0%	123,785	12,605	3,794	----	16,399	5.7%	29,000
Le Center	On- & Off-Sale	----	2,506	827,787	515,642	312,145	37.7%	239,958	72,187	57	5,606	66,638	8.1%	25,000

**Table 5**  
**Comparison of City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Lewisville	On- & Off-Sale	----	240	178,005	98,283	79,722	44.8%	87,475	(7,753)	11,718	----	3,965	2.2%	----
Lexington	Off-Sale Only	----	2,068	2,942,500	2,342,046	600,454	20.4%	514,330	86,124	13,229	19,003	80,350	2.7%	75,000
Lindstrom	On- & Off-Sale	----	4,458	2,322,727	1,600,445	722,282	31.1%	584,464	137,818	35,748	----	173,566	7.5%	331,030
Litchfield	Off-Sale Only	----	6,741	2,194,875	1,645,486	549,389	25.0%	366,621	182,768	2,829	----	185,597	8.5%	59,000
Littlefork	On- & Off-Sale	----	624	390,815	227,262	163,553	41.8%	185,180	(21,627)	3,217	----	(18,410)	-4.7%	----
Long Prairie	Off-Sale Only	----	3,421	1,381,852	1,022,477	359,375	26.0%	194,657	164,718	8,816	----	173,534	12.6%	90,000
Longville	On- & Off-Sale	----	157	1,464,774	902,453	562,321	38.4%	390,281	172,040	263	4,785	167,518	11.4%	263,361
Lonsdale	Off-Sale Only	----	3,821	1,335,947	1,015,102	320,845	24.0%	288,409	32,436	9	808	31,637	2.4%	----
Luverne	Off-Sale Only	----	4,704	1,249,159	932,697	316,462	25.3%	252,074	64,388	5,348	----	69,736	5.6%	45,000
Madelia	Off-Sale Only	----	2,320	473,486	358,874	114,612	24.2%	55,110	59,502	67	----	59,569	12.6%	30,000
Madison	Off-Sale Only	----	1,500	424,616	321,181	103,435	24.4%	88,188	15,247	1,099	----	16,346	3.8%	20,000
Mahnomen	On- & Off-Sale	----	1,208	1,175,425	721,397	454,028	38.6%	417,238	36,790	6,151	21,564	21,377	1.8%	----
Maple Lake	Off-Sale Only	----	2,109	1,353,535	1,009,547	343,988	25.4%	257,835	86,153	6,757	9,560	83,350	6.2%	----
Mapleton	On- & Off-Sale	----	1,760	602,252	337,257	264,995	44.0%	220,260	44,735	28,085	----	72,820	12.1%	----
Marshall	Off-Sale Only	----	13,719	3,934,677	2,919,504	1,015,173	25.8%	448,948	566,225	1,805	----	568,030	14.4%	375,000
Mazeppa	On- & Off-Sale	----	846	336,904	200,632	136,272	40.4%	151,995	(15,723)	7,750	----	(7,973)	-2.4%	----
Medford	On- & Off-Sale	----	1,242	381,318	205,820	175,498	46.0%	182,209	(6,711)	8,914	----	2,203	0.6%	----
Menahga	On- & Off-Sale	----	1,342	774,890	472,674	302,216	39.0%	255,872	46,344	5,023	----	51,367	6.6%	60,000
Mentor	On- & Off-Sale	----	153	477,429	252,284	225,145	47.2%	180,738	44,407	4,860	----	49,267	10.3%	34,233
Milaca	Off-Sale Only	----	2,911	2,113,101	1,582,732	530,369	25.1%	335,672	194,697	4,084	19,961	178,820	8.5%	95,316
Millerville	On- & Off-Sale	----	107	353,629	196,679	156,950	44.4%	142,026	14,924	3,370	1,262	17,032	4.8%	----
Miltona	On- & Off-Sale	----	432	632,760	358,153	274,607	43.4%	252,758	21,849	913	----	22,762	3.6%	----
Montevideo	Off-Sale Only	----	5,327	2,206,458	1,623,133	583,325	26.4%	472,412	110,913	2,110	----	113,023	5.1%	100,000
Monticello	Off-Sale Only	----	13,125	5,166,066	3,876,697	1,289,369	25.0%	694,567	594,802	13,381	----	608,183	11.8%	600,000
Moose Lake	On- & Off-Sale	----	2,796	1,143,152	745,729	397,423	34.8%	334,915	62,508	----	41,735	20,773	1.8%	----
Mora	Off-Sale Only	----	3,523	2,883,872	2,098,114	785,758	27.2%	505,178	280,580	3,301	----	283,881	9.8%	270,000
Morris	Off-Sale Only	----	5,436	1,999,957	1,526,059	473,898	23.7%	302,664	171,234	4,463	----	175,697	8.8%	110,000
Mound	Off-Sale Only	----	9,318	2,919,731	2,158,289	761,442	26.1%	540,991	220,451	27	----	220,478	7.6%	61,529
Nevis	On- & Off-Sale	----	404	623,861	349,777	274,084	43.9%	226,146	47,938	3,469	----	51,407	8.2%	35,000
New York Mills	On- & Off-Sale	----	1,227	682,751	432,635	250,116	36.6%	201,458	48,658	4,695	----	53,353	7.8%	54,000
Nisswa	On- & Off-Sale	----	2,015	3,167,950	2,194,710	973,240	30.7%	729,202	244,038	----	10,420	233,618	7.4%	280,000
North Branch	Off-Sale Only	----	10,286	2,264,471	1,644,771	619,700	27.4%	398,520	221,180	139	20,545	200,774	8.9%	140,000
Northfield	Off-Sale Only	----	20,313	3,158,135	2,328,235	829,900	26.3%	601,926	227,974	26,084	----	254,058	8.0%	136,607
Northome	On- & Off-Sale	----	186	357,852	206,896	150,956	42.2%	128,079	22,877	6	----	22,883	6.4%	20,000
Ogema	On- & Off-Sale	[0]	187	369,738	188,651	181,087	49.0%	125,449	55,638	267	503	55,402	15.0%	----
Ogilvie	On- & Off-Sale	----	356	408,884	226,993	181,891	44.5%	172,908	8,983	204	----	9,187	2.2%	2,500
Okabena	On- & Off-Sale	----	187	270,816	163,654	107,162	39.6%	137,290	(30,128)	----	----	(30,128)	-11.1%	----
Olivia	Off-Sale Only	----	2,445	924,066	691,720	232,346	25.1%	196,138	36,208	3,485	----	39,693	4.3%	----
Orr	On- & Off-Sale	----	301	543,350	318,429	224,921	41.4%	163,761	61,160	6,216	----	67,376	12.4%	35,500
Osakis	On- & Off-Sale	----	1,753	760,328	435,159	325,169	42.8%	288,112	37,057	18,398	----	55,455	7.3%	----
Palisade	On- & Off-Sale	----	166	343,781	196,901	146,880	42.7%	123,898	22,982	15,552	----	38,534	11.2%	19,500
Park Rapids	Off-Sale Only	----	3,901	3,356,957	2,536,797	820,160	24.4%	497,954	322,206	1,670	----	323,876	9.6%	161,380
Parkers Prairie	On- & Off-Sale	----	1,016	636,554	423,725	212,829	33.4%	221,113	(8,284)	22,297	23,902	(9,889)	-1.6%	----
Paynesville	Off-Sale Only	----	2,443	1,281,957	1,001,791	280,166	21.9%	231,995	48,171	8,266	----	56,437	4.4%	43,000
Pelican Rapids	Off-Sale Only	----	2,498	1,204,722	886,187	318,535	26.4%	185,104	133,431	420	18,621	115,230	9.6%	33,300
Perham	Off-Sale Only	----	3,204	3,068,699	2,268,417	800,282	26.1%	376,024	424,258	7,928	28,772	403,414	13.1%	139,250
Pine City	Off-Sale Only	----	3,203	1,687,303	1,207,603	479,700	28.4%	325,037	154,663	3,714	----	158,377	9.4%	125,000
Pipestone	Off-Sale Only	----	4,239	1,502,213	1,086,098	416,115	27.7%	213,543	202,572	3,108	----	205,680	13.7%	88,000
Plainview	On- & Off-Sale	----	3,331	658,972	430,904	228,068	34.6%	226,575	1,493	13,088	----	14,581	2.2%	----

**Table 5**  
**Comparison of City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Princeton	Off-Sale Only	----	4,732	3,279,223	2,439,790	839,433	25.6%	540,804	298,629	27,064	----	325,693	9.9%	55,239
Proctor	Off-Sale Only	----	3,100	891,882	643,160	248,722	27.9%	200,196	48,526	120	----	48,646	5.5%	3,300
Randall	On- & Off-Sale	----	638	505,691	329,688	176,003	34.8%	188,267	(12,264)	7,788	----	(4,476)	-0.9%	----
Ranier	On- & Off-Sale	----	583	451,019	187,702	263,317	58.4%	199,374	63,943	3,605	----	67,548	15.0%	40,000
Redwood Falls	Off-Sale Only	----	5,207	2,206,194	1,616,133	590,061	26.7%	389,890	200,171	8,312	12,739	195,744	8.9%	100,000
Remer	On- & Off-Sale	[0]	375	590,942	389,453	201,489	34.1%	212,113	(10,624)	----	----	(10,624)	-1.8%	32,000
Richfield	Off-Sale Only	----	36,157	11,500,417	8,601,930	2,898,487	25.2%	2,017,819	880,668	15,679	----	896,347	7.8%	716,460
Robbinsdale	Off-Sale Only	----	14,512	3,171,109	2,343,440	827,669	26.1%	659,839	167,830	16,237	----	184,067	5.8%	150,000
Rogers	On- & Off-Sale	----	12,230	3,354,995	2,294,289	1,060,706	31.6%	724,581	336,125	(1,231)	16,418	318,476	9.5%	212,987
Roseau	Off-Sale Only	----	2,663	1,901,367	1,351,832	549,535	28.9%	228,500	321,035	879	----	321,914	16.9%	200,000
Round Lake	Off-Sale Only	----	377	121,410	86,867	34,543	28.5%	38,753	(4,210)	2,333	----	(1,877)	-1.5%	----
Rush City	Off-Sale Only	----	3,076	1,112,755	849,340	263,415	23.7%	221,941	41,474	2,590	----	44,064	4.0%	20,000
Russell	On- & Off-Sale	----	325	293,024	154,097	138,927	47.4%	120,581	18,346	1,115	----	19,461	6.6%	----
Sacred Heart	On- & Off-Sale	----	524	607,355	368,717	238,638	39.3%	217,207	21,431	18,764	1,069	39,126	6.4%	----
Saint Anthony	Off-Sale Only	----	8,965	6,078,039	4,704,566	1,373,473	22.6%	1,174,674	198,799	64,143	----	262,942	4.3%	395,444
Saint Francis	Off-Sale Only	----	7,296	2,109,482	1,551,662	557,820	26.4%	396,770	161,050	10,693	----	171,743	8.1%	66,685
Saint Hilaire	On- & Off-Sale	----	279	385,703	225,890	159,813	41.4%	164,206	(4,393)	551	----	(3,842)	-1.0%	----
Saint James	Off-Sale Only	----	4,604	1,050,931	696,313	354,618	33.7%	184,315	170,303	3,668	----	173,971	16.6%	223,690
Sauk Rapids	Off-Sale Only	----	13,307	2,493,531	1,920,291	573,240	23.0%	434,385	138,855	7,910	----	146,765	5.9%	75,000
Savage	Off-Sale Only	----	29,047	4,245,608	3,079,994	1,165,614	27.5%	921,026	244,588	----	45,362	199,226	4.7%	----
Sebek	On- & Off-Sale	----	707	548,802	313,295	235,507	42.9%	208,086	27,421	33	----	27,454	5.0%	(200,000)
Sherburn	On- & Off-Sale	----	1,101	788,522	507,276	281,246	35.7%	283,490	(2,244)	7	295	(2,532)	-0.3%	10,000
Silver Bay	On- & Off-Sale	----	1,860	904,189	547,567	356,622	39.4%	322,936	33,686	1,504	8,435	26,755	3.0%	----
Silver Lake	On- & Off-Sale	----	813	553,511	290,682	262,829	47.5%	219,215	43,614	445	----	44,059	8.0%	----
Sleepy Eye	Off-Sale Only	----	3,541	626,996	479,380	147,616	23.5%	143,235	4,381	5,571	----	9,952	1.6%	5,000
South Haven	On- & Off-Sale	----	190	280,081	134,351	145,730	52.0%	139,989	5,741	2,272	----	8,013	2.9%	----
Spring Grove	On- & Off-Sale	----	1,305	373,415	251,774	121,641	32.6%	134,514	(12,873)	3,235	----	(9,638)	-2.6%	----
Spring Lake Park	Off-Sale Only	----	6,513	2,100,732	1,547,692	553,040	26.3%	513,846	39,194	64,602	----	103,796	4.9%	75,000
Stacy	On- & Off-Sale	----	1,501	2,796,166	1,804,081	992,085	35.5%	741,779	250,306	32,121	72,931	209,496	7.5%	10,000
Thief River Falls	Off-Sale Only	----	8,722	4,567,026	3,492,530	1,074,496	23.5%	620,554	453,942	8,428	----	462,370	10.1%	373,677
Tracy	On- & Off-Sale	----	2,135	867,299	516,735	350,564	40.4%	335,770	14,794	9,838	53	24,579	2.8%	10,000
Twin Valley	On- & Off-Sale	----	809	532,467	299,723	232,744	43.7%	216,065	16,679	287	----	16,966	3.2%	15,000
Two Harbors	Off-Sale Only	----	3,711	2,021,432	1,528,925	492,507	24.4%	368,012	124,495	1,366	----	125,861	6.2%	614
Ulen	On- & Off-Sale	----	558	396,756	186,216	210,540	53.1%	189,889	20,651	350	----	21,001	5.3%	----
Underwood	Off-Sale Only	----	341	492,419	366,031	126,388	25.7%	78,170	48,218	162	----	48,380	9.8%	20,000
Vergas	Off-Sale Only	----	347	485,749	389,980	95,769	19.7%	123,791	(28,022)	5,960	3,000	(25,062)	-5.2%	25,000
Verndale	On- & Off-Sale	----	594	256,297	137,806	118,491	46.2%	109,537	8,954	25	----	8,979	3.5%	----
Vesta	On- & Off-Sale	----	304	287,235	157,431	129,804	45.2%	109,278	20,526	----	----	20,526	7.1%	(10,000)
Wadena	Off-Sale Only	----	4,092	1,925,724	1,447,963	477,761	24.8%	276,973	200,788	7,205	----	207,993	10.8%	169,151
Waldorf	On- & Off-Sale	[0][21]	224	132,003	99,184	32,819	24.9%	69,044	(36,225)	84,305	----	48,080	36.4%	53,082
Walker	Off-Sale Only	----	937	932,263	689,165	243,098	26.1%	126,200	116,898	461	----	117,359	12.6%	95,600
Walnut Grove	On- & Off-Sale	----	846	497,365	249,923	247,442	49.8%	246,389	1,053	1,090	1,432	711	0.1%	3,000
Warroad	Off-Sale Only	----	1,781	1,483,385	1,086,536	396,849	26.8%	207,960	188,889	----	----	188,889	12.7%	85,000
Waverly	On- & Off-Sale	----	1,390	840,889	573,010	267,879	31.9%	262,296	5,583	215	1,907	3,891	0.5%	----
Wayzata	On- & Off-Sale	----	4,476	5,581,912	2,784,167	2,797,745	50.1%	2,222,430	575,315	25,027	142,400	457,942	8.2%	159,000
Wells	On- & Off-Sale	----	2,297	760,770	544,462	216,308	28.4%	275,206	(58,898)	6,336	----	(52,562)	-6.9%	(100,000)
West Concord	On- & Off-Sale	----	787	345,596	192,107	153,489	44.4%	165,854	(12,365)	4,252	----	(8,113)	-2.3%	----
Williams	On- & Off-Sale	----	185	311,935	177,901	134,034	43.0%	147,329	(13,295)	----	----	(13,295)	-4.3%	----
Wilmont	On- & Off-Sale	[32]	340	----	----	----	----	1,212	(1,212)	73	----	(1,139)	----	72,531

**Table 5**  
**Comparison of City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Windom	Off-Sale Only	----	4,636	1,686,879	1,177,103	509,776	30.2%	285,502	224,274	2,616	----	226,890	13.5%	70,000
Winton	On- & Off-Sale	[32]	170	779	----	779	100.0%	49,928	(49,149)	2,183	9,396	(56,362)	-7235.2%	(56,362)
Wolf Lake	On- & Off-Sale	----	60	339,594	176,366	163,228	48.1%	140,683	22,545	1,263	1,787	22,021	6.5%	14,000
Worthington	Off-Sale Only	----	12,986	3,449,343	2,570,234	879,109	25.5%	435,914	443,195	6,699	----	449,894	13.0%	225,000
<b>Off-Sale Only</b>			<b>845,633</b>	<b>\$266,944,621</b>	<b>\$197,174,395</b>	<b>\$69,770,226</b>	<b>26.1%</b>	<b>\$45,869,378</b>	<b>\$23,900,848</b>	<b>\$1,355,869</b>	<b>\$1,347,448</b>	<b>\$23,909,269</b>	<b>9.0%</b>	<b>\$16,841,014</b>
<b>On- &amp; Off-Sale</b>			<b>98,028</b>	<b>\$68,668,552</b>	<b>\$41,263,431</b>	<b>\$27,405,121</b>	<b>39.9%</b>	<b>\$24,344,376</b>	<b>\$3,060,745</b>	<b>\$765,465</b>	<b>\$471,392</b>	<b>\$3,354,818</b>	<b>4.9%</b>	<b>\$2,259,943</b>
<b>All Stores</b>			<b>943,661</b>	<b>\$335,613,173</b>	<b>\$238,437,826</b>	<b>\$97,175,347</b>	<b>29.0%</b>	<b>\$70,213,754</b>	<b>\$26,961,593</b>	<b>\$2,121,334</b>	<b>\$1,818,840</b>	<b>\$27,264,087</b>	<b>8.1%</b>	<b>\$19,100,957</b>

Footnotes:

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

[21] Discontinued liquor operations in previous year.

[32] The enterprise fund was not in operation.

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

**Table 6**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Gross Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
1	Lakeville	Off-Sale Only	----	59,361	\$14,883,858	\$11,078,916	\$3,804,942	25.6%	\$2,347,079	\$1,457,863	\$52,851	\$152,980	\$1,357,734	9.1%	\$1,369,063
2	Edina	Off-Sale Only	----	50,261	13,515,168	9,936,468	3,578,700	26.5%	2,450,384	1,128,316	23,656	6,366	1,145,606	8.5%	1,035,000
3	Eden Prairie	Off-Sale Only	----	62,593	12,198,670	8,805,885	3,392,785	27.8%	2,209,455	1,183,330	22,164	----	1,205,494	9.9%	1,000,000
4	Richfield	Off-Sale Only	----	36,157	11,500,417	8,601,930	2,898,487	25.2%	2,017,819	880,668	15,679	----	896,347	7.8%	716,460
5	Apple Valley	Off-Sale Only	----	50,330	9,292,224	6,600,147	2,692,077	29.0%	1,612,171	1,079,906	94,885	112,141	1,062,650	11.4%	600,000
6	Columbia Heights	Off-Sale Only	----	19,709	8,415,371	6,343,663	2,071,708	24.6%	1,536,982	534,726	3,230	223,926	314,030	3.7%	199,386
7	Elk River	Off-Sale Only	----	23,730	6,825,342	4,750,195	2,075,147	30.4%	1,026,678	1,048,469	105,639	----	1,154,108	16.9%	685,060
8	Saint Anthony	Off-Sale Only	----	8,965	6,078,039	4,704,566	1,373,473	22.6%	1,174,674	198,799	64,143	----	262,942	4.3%	395,444
9	Brooklyn Center	Off-Sale Only	----	29,889	5,852,465	4,293,383	1,559,082	26.6%	1,354,123	204,959	21,810	37,560	189,209	3.2%	362,190
10	Detroit Lakes	Off-Sale Only	----	9,053	5,798,826	4,215,032	1,583,794	27.3%	657,966	925,828	16,132	151,801	790,159	13.6%	544,960
11	Hutchinson	Off-Sale Only	----	14,124	5,612,423	4,311,031	1,301,392	23.2%	754,706	546,686	3,118	32,045	517,759	9.2%	450,000
12	Wayzata	On- & Off-Sale	----	4,476	5,581,912	2,784,167	2,797,745	50.1%	2,222,430	575,315	25,027	142,400	457,942	8.2%	159,000
13	Fergus Falls	Off-Sale Only	----	13,280	5,567,249	3,976,930	1,590,319	28.6%	943,274	647,045	31,924	26,607	652,362	11.7%	571,539
14	Bemidji	Off-Sale Only	----	14,376	5,556,520	3,905,273	1,651,247	29.7%	837,815	813,432	13,950	21,976	805,406	14.5%	395,810
15	Monticello	Off-Sale Only	----	13,125	5,166,066	3,876,697	1,289,369	25.0%	694,567	594,802	13,381	----	608,183	11.8%	600,000
16	Cambridge	Off-Sale Only	----	8,338	4,975,797	3,753,437	1,222,360	24.6%	783,569	438,791	7,287	----	446,078	9.0%	429,315
17	Fridley	Off-Sale Only	----	27,952	4,786,987	3,525,672	1,261,315	26.3%	1,070,644	190,671	11,855	----	202,526	4.2%	250,000
18	Alexandria	Off-Sale Only	----	13,182	4,714,369	3,604,032	1,110,337	23.6%	807,839	302,498	403	9,496	293,405	6.2%	200,000
19	Farmington	Off-Sale Only	----	22,386	4,639,194	3,467,797	1,171,397	25.3%	848,037	323,360	----	----	323,360	7.0%	70,016
20	Buffalo	Off-Sale Only	----	15,911	4,632,524	3,319,129	1,313,395	28.4%	787,108	526,287	188,937	31,302	683,922	14.8%	550,000
21	Thief River Falls	Off-Sale Only	----	8,722	4,567,026	3,492,530	1,074,496	23.5%	620,554	453,942	8,428	----	462,370	10.1%	373,677
22	Savage	Off-Sale Only	----	29,047	4,245,608	3,079,994	1,165,614	27.5%	921,026	244,588	----	45,362	199,226	4.7%	----
23	Anoka	Off-Sale Only	----	17,586	4,179,462	3,253,385	926,077	22.2%	763,387	162,690	37,816	----	200,506	4.8%	300,000
24	Marshall	Off-Sale Only	----	13,719	3,934,677	2,919,504	1,015,173	25.8%	448,948	566,225	1,805	----	568,030	14.4%	375,000
25	Big Lake	Off-Sale Only	----	10,587	3,725,408	2,649,008	1,076,400	28.9%	546,389	530,011	4,415	86,644	447,782	12.0%	312,245
26	Worthington	Off-Sale Only	----	12,986	3,449,343	2,570,234	879,109	25.5%	435,914	443,195	6,699	----	449,894	13.0%	225,000
27	Fairmont	Off-Sale Only	----	10,464	3,446,047	2,469,101	976,946	28.3%	482,580	494,366	10,420	----	504,786	14.6%	187,500
28	Park Rapids	Off-Sale Only	----	3,901	3,356,957	2,536,797	820,160	24.4%	497,954	322,206	1,670	----	323,876	9.6%	161,380
29	Rogers	On- & Off-Sale	----	12,230	3,354,995	2,294,289	1,060,706	31.6%	724,581	336,125	(1,231)	16,418	318,476	9.5%	212,987
30	Princeton	Off-Sale Only	----	4,732	3,279,223	2,439,790	839,433	25.6%	540,804	298,629	27,064	----	325,693	9.9%	55,239
31	Robbinsdale	Off-Sale Only	----	14,512	3,171,109	2,343,440	827,669	26.1%	659,839	167,830	16,237	----	184,067	5.8%	150,000
32	Nisswa	On- & Off-Sale	----	2,015	3,167,950	2,194,710	973,240	30.7%	729,202	244,038	----	10,420	233,618	7.4%	280,000
33	Northfield	Off-Sale Only	----	20,313	3,158,135	2,328,235	829,900	26.3%	601,926	227,974	26,084	----	254,058	8.0%	136,607
34	Perham	Off-Sale Only	----	3,204	3,068,699	2,268,417	800,282	26.1%	376,024	424,258	7,928	28,772	403,414	13.1%	139,250
35	Lexington	Off-Sale Only	----	2,068	2,942,500	2,342,046	600,454	20.4%	514,330	86,124	13,229	19,003	80,350	2.7%	75,000
36	Mound	Off-Sale Only	----	9,318	2,919,731	2,158,289	761,442	26.1%	540,991	220,451	27	----	220,478	7.6%	61,529
37	Mora	Off-Sale Only	----	3,523	2,883,872	2,098,114	785,758	27.2%	505,178	280,580	3,301	----	283,881	9.8%	270,000
38	Stacy	On- & Off-Sale	----	1,501	2,796,166	1,804,081	992,085	35.5%	741,779	250,306	32,121	72,931	209,496	7.5%	10,000
39	Hinckley	On- & Off-Sale	----	1,794	2,555,119	1,745,829	809,290	31.7%	562,917	246,373	1,137	48,833	198,677	7.8%	107,704
40	Sauk Rapids	Off-Sale Only	----	13,307	2,493,531	1,920,291	573,240	23.0%	434,385	138,855	7,910	----	146,765	5.9%	75,000
41	Delano	Off-Sale Only	----	5,757	2,457,665	1,757,007	700,658	28.5%	453,625	247,033	2,070	----	249,103	10.1%	150,000
42	Isanti	Off-Sale Only	----	5,409	2,414,876	1,751,938	662,938	27.5%	358,507	304,431	14,587	----	319,018	13.2%	200,000
43	Lindstrom	On- & Off-Sale	----	4,458	2,322,727	1,600,445	722,282	31.1%	584,464	137,818	35,748	----	173,566	7.5%	331,030
44	North Branch	Off-Sale Only	----	10,286	2,264,471	1,644,771	619,700	27.4%	398,520	221,180	139	20,545	200,774	8.9%	140,000
45	Montevideo	Off-Sale Only	----	5,327	2,206,458	1,623,133	583,325	26.4%	472,412	110,913	2,110	----	113,023	5.1%	100,000
46	Redwood Falls	Off-Sale Only	----	5,207	2,206,194	1,616,133	590,061	26.7%	389,890	200,171	8,312	12,739	195,744	8.9%	100,000
47	Litchfield	Off-Sale Only	----	6,741	2,194,875	1,645,486	549,389	25.0%	366,621	182,768	2,829	----	185,597	8.5%	59,000
48	Milaca	Off-Sale Only	----	2,911	2,113,101	1,582,732	530,369	25.1%	335,672	194,697	4,084	19,961	178,820	8.5%	95,316
49	Saint Francis	Off-Sale Only	----	7,296	2,109,482	1,551,662	557,820	26.4%	396,770	161,050	10,693	----	171,743	8.1%	66,685



**Table 6**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Gross Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
50	Spring Lake Park	Off-Sale Only	----	6,513	2,100,732	1,547,692	553,040	26.3%	513,846	39,194	64,602	----	103,796	4.9%	75,000
51	Two Harbors	Off-Sale Only	----	3,711	2,021,432	1,528,925	492,507	24.4%	368,012	124,495	1,366	----	125,861	6.2%	614
52	Morris	Off-Sale Only	----	5,436	1,999,957	1,526,059	473,898	23.7%	302,664	171,234	4,463	----	175,697	8.8%	110,000
53	Wadena	Off-Sale Only	----	4,092	1,925,724	1,447,963	477,761	24.8%	276,973	200,788	7,205	----	207,993	10.8%	169,151
54	Grand Marais	Off-Sale Only	----	1,367	1,913,648	1,279,192	634,456	33.2%	317,278	317,178	3,567	----	320,745	16.8%	200,000
55	Roseau	Off-Sale Only	----	2,663	1,901,367	1,351,832	549,535	28.9%	228,500	321,035	879	----	321,914	16.9%	200,000
56	Pine City	Off-Sale Only	----	3,203	1,687,303	1,207,603	479,700	28.4%	325,037	154,663	3,714	----	158,377	9.4%	125,000
57	Windom	Off-Sale Only	----	4,636	1,686,879	1,177,103	509,776	30.2%	285,502	224,274	2,616	----	226,890	13.5%	70,000
58	Blue Earth	Off-Sale Only	----	3,309	1,506,518	1,118,914	387,604	25.7%	292,549	95,055	520	----	95,575	6.3%	10,132
59	Pipestone	Off-Sale Only	----	4,239	1,502,213	1,086,098	416,115	27.7%	213,543	202,572	3,108	----	205,680	13.7%	88,000
60	Baudette	On- & Off-Sale	----	1,079	1,501,019	983,718	517,301	34.5%	403,632	113,669	879	----	114,548	7.6%	70,000
61	Cook	Off-Sale Only	----	570	1,487,066	1,112,880	374,186	25.2%	237,453	136,733	6,728	----	143,461	9.6%	165,789
62	Warroad	Off-Sale Only	----	1,781	1,483,385	1,086,536	396,849	26.8%	207,960	188,889	----	----	188,889	12.7%	85,000
63	Glencoe	Off-Sale Only	----	5,552	1,470,175	1,090,383	379,792	25.8%	236,881	142,911	118	12,001	131,028	8.9%	(124,876)
64	Longville	On- & Off-Sale	----	157	1,464,774	902,453	562,321	38.4%	390,281	172,040	263	4,785	167,518	11.4%	263,361
65	Long Prairie	Off-Sale Only	----	3,421	1,381,852	1,022,477	359,375	26.0%	194,657	164,718	8,816	----	173,534	12.6%	90,000
66	Maple Lake	Off-Sale Only	----	2,109	1,353,535	1,009,547	343,988	25.4%	257,835	86,153	6,757	9,560	83,350	6.2%	----
67	Lonsdale	Off-Sale Only	----	3,821	1,335,947	1,015,102	320,845	24.0%	288,409	32,436	9	808	31,637	2.4%	----
68	Glenwood	Off-Sale Only	----	2,560	1,328,449	1,002,327	326,122	24.5%	196,696	129,426	1,472	----	130,898	9.9%	441,668
69	Kasson	Off-Sale Only	----	6,124	1,324,533	1,017,775	306,758	23.2%	228,180	78,578	3,943	----	82,521	6.2%	14,000
70	Paynesville	Off-Sale Only	----	2,443	1,281,957	1,001,791	280,166	21.9%	231,995	48,171	8,266	----	56,437	4.4%	43,000
71	Braham	Off-Sale Only	----	1,812	1,278,801	979,681	299,120	23.4%	279,150	19,970	94,259	91,023	23,206	1.8%	20,000
72	Luverne	Off-Sale Only	----	4,704	1,249,159	932,697	316,462	25.3%	252,074	64,388	5,348	----	69,736	5.6%	45,000
73	Pelican Rapids	Off-Sale Only	----	2,498	1,204,722	886,187	318,535	26.4%	185,104	133,431	420	18,621	115,230	9.6%	33,300
74	Battle Lake	Off-Sale Only	----	888	1,194,408	853,164	341,244	28.6%	256,982	84,262	3,188	----	87,450	7.3%	81,000
75	Jackson	Off-Sale Only	----	3,369	1,192,484	864,987	327,497	27.5%	198,061	129,436	2,329	----	131,765	11.0%	41,000
76	Mahnomen	On- & Off-Sale	----	1,208	1,175,425	721,397	454,028	38.6%	417,238	36,790	6,151	21,564	21,377	1.8%	----
77	Bagley	Off-Sale Only	----	1,413	1,166,331	878,553	287,778	24.7%	245,339	42,439	43,590	38,033	47,996	4.1%	20,000
78	Granite Falls	Off-Sale Only	----	2,824	1,164,256	862,425	301,831	25.9%	205,576	96,255	17,511	13,261	100,505	8.6%	69,475
79	Moose Lake	On- & Off-Sale	----	2,796	1,143,152	745,729	397,423	34.8%	334,915	62,508	----	41,735	20,773	1.8%	----
80	Rush City	Off-Sale Only	----	3,076	1,112,755	849,340	263,415	23.7%	221,941	41,474	2,590	----	44,064	4.0%	20,000
81	Benson	On- & Off-Sale	----	3,163	1,111,551	718,889	392,662	35.3%	306,871	85,791	18,085	----	103,876	9.3%	80,000
82	Saint James	Off-Sale Only	----	4,604	1,050,931	696,313	354,618	33.7%	184,315	170,303	3,668	----	173,971	16.6%	223,690
83	Hackensack	On- & Off-Sale	----	315	1,049,481	716,444	333,037	31.7%	257,041	75,996	71	15,110	60,957	5.8%	----
84	Hawley	Off-Sale Only	----	2,137	1,039,967	777,092	262,875	25.3%	215,500	47,375	53	26,189	21,239	2.0%	5,000
85	Dassel	Off-Sale Only	----	1,460	1,026,472	793,118	233,354	22.7%	204,813	28,541	13,956	31,793	10,704	1.0%	----
86	Aitkin	Off-Sale Only	----	2,151	1,007,495	759,700	247,795	24.6%	172,096	75,699	23,247	----	98,946	9.8%	59,500
87	Isle	On- & Off-Sale	----	773	983,037	576,079	406,958	41.4%	348,578	58,380	15,059	----	73,439	7.5%	75,000
88	Blackduck	On- & Off-Sale	----	797	955,873	587,334	368,539	38.6%	302,943	65,596	27,039	----	92,635	9.7%	60,000
89	Walker	Off-Sale Only	----	937	932,263	689,165	243,098	26.1%	126,200	116,898	461	----	117,359	12.6%	95,600
90	Olivia	Off-Sale Only	----	2,445	924,066	691,720	232,346	25.1%	196,138	36,208	3,485	----	39,693	4.3%	----
91	Silver Bay	On- & Off-Sale	----	1,860	904,189	547,567	356,622	39.4%	322,936	33,686	1,504	8,435	26,755	3.0%	----
92	Proctor	Off-Sale Only	----	3,100	891,882	643,160	248,722	27.9%	200,196	48,526	120	----	48,646	5.5%	3,300
93	Tracy	On- & Off-Sale	----	2,135	867,299	516,735	350,564	40.4%	335,770	14,794	9,838	53	24,579	2.8%	10,000
94	Waverly	On- & Off-Sale	----	1,390	840,889	573,010	267,879	31.9%	262,296	5,583	215	1,907	3,891	0.5%	----
95	Le Center	On- & Off-Sale	----	2,506	827,787	515,642	312,145	37.7%	239,958	72,187	57	5,606	66,638	8.1%	25,000
96	Howard Lake	On- & Off-Sale	----	2,046	799,648	591,140	208,508	26.1%	240,640	(32,132)	12,992	11,374	(30,514)	-3.8%	----
97	Sherburn	On- & Off-Sale	----	1,101	788,522	507,276	281,246	35.7%	283,490	(2,244)	7	295	(2,532)	-0.3%	10,000
98	Menahga	On- & Off-Sale	----	1,342	774,890	472,674	302,216	39.0%	255,872	46,344	5,023	----	51,367	6.6%	60,000

**Table 6**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Gross Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
99	Wells	On- & Off-Sale	----	2,297	760,770	544,462	216,308	28.4%	275,206	(58,898)	6,336	----	(52,562)	-6.9%	(100,000)
100	Osakis	On- & Off-Sale	----	1,753	760,328	435,159	325,169	42.8%	288,112	37,057	18,398	----	55,455	7.3%	----
101	Lake Park	On- & Off-Sale	----	800	689,239	395,401	293,838	42.6%	275,479	18,359	----	----	18,359	2.7%	----
102	New York Mills	On- & Off-Sale	----	1,227	682,751	432,635	250,116	36.6%	201,458	48,658	4,695	----	53,353	7.8%	54,000
103	Kenyon	On- & Off-Sale	----	1,828	674,823	444,431	230,392	34.1%	219,104	11,288	11,844	2,603	20,529	3.0%	----
104	Plainview	On- & Off-Sale	----	3,331	658,972	430,904	228,068	34.6%	226,575	1,493	13,088	----	14,581	2.2%	----
105	Parkers Prairie	On- & Off-Sale	----	1,016	636,554	423,725	212,829	33.4%	221,113	(8,284)	22,297	23,902	(9,889)	-1.6%	----
106	Miltona	On- & Off-Sale	----	432	632,760	358,153	274,607	43.4%	252,758	21,849	913	----	22,762	3.6%	----
107	Caledonia	Off-Sale Only	----	2,824	631,724	478,859	152,865	24.2%	139,954	12,911	765	----	13,676	2.2%	----
108	Sleepy Eye	Off-Sale Only	----	3,541	626,996	479,380	147,616	23.5%	143,235	4,381	5,571	----	9,952	1.6%	5,000
109	Nevis	On- & Off-Sale	----	404	623,861	349,777	274,084	43.9%	226,146	47,938	3,469	----	51,407	8.2%	35,000
110	Sacred Heart	On- & Off-Sale	----	524	607,355	368,717	238,638	39.3%	217,207	21,431	18,764	1,069	39,126	6.4%	----
111	Mapleton	On- & Off-Sale	----	1,760	602,252	337,257	264,995	44.0%	220,260	44,735	28,085	----	72,820	12.1%	----
112	Frazee	On- & Off-Sale	----	1,396	595,603	399,081	196,522	33.0%	221,510	(24,988)	111	----	(24,877)	-4.2%	----
113	Remer	On- & Off-Sale	[0]	375	590,942	389,453	201,489	34.1%	212,113	(10,624)	----	----	(10,624)	-1.8%	32,000
114	Finlayson	On- & Off-Sale	----	310	556,315	315,157	241,158	43.3%	185,523	55,635	5,016	----	60,651	10.9%	13,433
115	Silver Lake	On- & Off-Sale	----	813	553,511	290,682	262,829	47.5%	219,215	43,614	445	----	44,059	8.0%	----
116	Sebeka	On- & Off-Sale	----	707	548,802	313,295	235,507	42.9%	208,086	27,421	33	----	27,454	5.0%	(200,000)
117	Orr	On- & Off-Sale	----	301	543,350	318,429	224,921	41.4%	163,761	61,160	6,216	----	67,376	12.4%	35,500
118	Fairfax	On- & Off-Sale	----	1,197	542,546	281,354	261,192	48.1%	265,946	(4,754)	7,266	----	2,512	0.5%	----
119	Twin Valley	On- & Off-Sale	----	809	532,467	299,723	232,744	43.7%	216,065	16,679	287	----	16,966	3.2%	15,000
120	Audubon	On- & Off-Sale	----	532	520,286	327,554	192,732	37.0%	202,945	(10,213)	2,360	6,447	(14,300)	-2.7%	500
121	Ada	On- & Off-Sale	----	1,673	517,394	317,046	200,348	38.7%	187,039	13,309	----	----	13,309	2.6%	(11,053)
122	Randall	On- & Off-Sale	----	638	505,691	329,688	176,003	34.8%	188,267	(12,264)	7,788	----	(4,476)	-0.9%	----
123	Darwin	Off-Sale Only	----	353	499,757	394,718	105,039	21.0%	94,404	10,635	2,221	----	12,856	2.6%	----
124	Walnut Grove	On- & Off-Sale	----	846	497,365	249,923	247,442	49.8%	246,389	1,053	1,090	1,432	711	0.1%	3,000
125	Clearbrook	On- & Off-Sale	----	522	496,332	274,692	221,640	44.7%	183,127	38,513	----	----	38,513	7.8%	10,000
126	Appleton	Off-Sale Only	----	1,374	493,350	355,407	137,943	28.0%	112,111	25,832	4,529	----	30,361	6.2%	----
127	Underwood	Off-Sale Only	----	341	492,419	366,031	126,388	25.7%	78,170	48,218	162	----	48,380	9.8%	20,000
128	Brandon	On- & Off-Sale	[0]	497	487,795	283,020	204,775	42.0%	169,632	35,143	468	----	35,611	7.3%	105,000
129	Vergas	Off-Sale Only	----	347	485,749	389,980	95,769	19.7%	123,791	(28,022)	5,960	3,000	(25,062)	-5.2%	25,000
130	Callaway	On- & Off-Sale	----	233	485,337	243,441	241,896	49.8%	217,239	24,657	1,512	----	26,169	5.4%	19,980
131	Barnum	On- & Off-Sale	----	611	479,066	241,586	237,480	49.6%	230,642	6,838	26,770	----	33,608	7.0%	----
132	Mentor	On- & Off-Sale	----	153	477,429	252,284	225,145	47.2%	180,738	44,407	4,860	----	49,267	10.3%	34,233
133	Madelia	Off-Sale Only	----	2,320	473,486	358,874	114,612	24.2%	55,110	59,502	67	----	59,569	12.6%	30,000
134	Boyd	On- & Off-Sale	----	163	461,755	237,565	224,190	48.6%	200,609	23,581	28,650	----	52,231	11.3%	(17,000)
135	Ivanhoe	On- & Off-Sale	----	553	458,549	285,119	173,430	37.8%	183,403	(9,973)	15	228	(10,186)	-2.2%	----
136	Ranier	On- & Off-Sale	----	583	451,019	187,702	263,317	58.4%	199,374	63,943	3,605	----	67,548	15.0%	40,000
137	Lakefield	Off-Sale Only	----	1,712	447,763	323,346	124,417	27.8%	88,299	36,118	2,918	----	39,036	8.7%	3,000
138	Beaver Bay	On- & Off-Sale	----	182	440,554	252,725	187,829	42.6%	208,559	(20,730)	3,538	----	(17,192)	-3.9%	----
139	Dawson	Off-Sale Only	----	1,492	438,827	304,750	134,077	30.6%	136,409	(2,332)	529	----	(1,803)	-0.4%	----
140	Kelliher	On- & Off-Sale	----	266	436,734	243,422	193,312	44.3%	178,472	14,840	1,329	----	16,169	3.7%	20,000
141	Buffalo Lake	On- & Off-Sale	----	695	433,466	232,847	200,619	46.3%	215,955	(15,336)	8,802	----	(6,534)	-1.5%	----
142	De Graff	On- & Off-Sale	----	124	429,959	241,666	188,293	43.8%	201,596	(13,303)	32,265	8,450	10,512	2.4%	600
143	Fifty Lakes	On- & Off-Sale	----	400	425,201	201,440	223,761	52.6%	219,584	4,177	----	----	4,177	1.0%	----
144	Madison	Off-Sale Only	----	1,500	424,616	321,181	103,435	24.4%	88,188	15,247	1,099	----	16,346	3.8%	20,000
145	Ogilvie	On- & Off-Sale	----	356	408,884	226,993	181,891	44.5%	172,908	8,983	204	----	9,187	2.2%	2,500
146	Balaton	On- & Off-Sale	----	631	399,391	248,771	150,620	37.7%	154,258	(3,638)	1,357	----	(2,281)	-0.6%	1
147	Ulen	On- & Off-Sale	----	558	396,756	186,216	210,540	53.1%	189,889	20,651	350	----	21,001	5.3%	----



**Table 6**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Gross Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
148	Littlefork	On- & Off-Sale	----	624	390,815	227,262	163,553	41.8%	185,180	(21,627)	3,217	----	(18,410)	-4.7%	----
149	Saint Hilaire	On- & Off-Sale	----	279	385,703	225,890	159,813	41.4%	164,206	(4,393)	551	----	(3,842)	-1.0%	----
150	Medford	On- & Off-Sale	----	1,242	381,318	205,820	175,498	46.0%	182,209	(6,711)	8,914	----	2,203	0.6%	----
151	Cromwell	On- & Off-Sale	----	241	380,526	202,749	177,777	46.7%	189,763	(11,986)	2,145	----	(9,841)	-2.6%	50,000
152	Hitterdal	On- & Off-Sale	----	205	377,455	177,703	199,752	52.9%	195,272	4,480	56	----	4,536	1.2%	----
153	Clontarf	On- & Off-Sale	----	153	374,383	211,909	162,474	43.4%	193,195	(30,721)	32,500	----	1,779	0.5%	3,089
154	Akeley	On- & Off-Sale	----	439	374,086	216,592	157,494	42.1%	143,600	13,894	23	----	13,917	3.7%	1,750
155	Spring Grove	On- & Off-Sale	----	1,305	373,415	251,774	121,641	32.6%	134,514	(12,873)	3,235	----	(9,638)	-2.6%	----
156	Elizabeth	Off-Sale Only	----	170	373,295	283,872	89,423	24.0%	67,449	21,974	----	----	21,974	5.9%	----
157	Ogema	On- & Off-Sale	[0]	187	369,738	188,651	181,087	49.0%	125,449	55,638	267	503	55,402	15.0%	----
158	Holdingford	On- & Off-Sale	----	713	369,304	209,270	160,034	43.3%	187,202	(27,168)	11,453	1,363	(17,078)	-4.6%	----
159	Barnesville	Off-Sale Only	----	2,621	366,935	284,507	82,428	22.5%	88,581	(6,153)	2,269	----	(3,884)	-1.1%	6,000
160	Heron Lake	On- & Off-Sale	----	690	366,214	201,059	165,155	45.1%	143,208	21,947	139	2,515	19,571	5.3%	----
161	Northome	On- & Off-Sale	----	186	357,852	206,896	150,956	42.2%	128,079	22,877	6	----	22,883	6.4%	20,000
162	Clarissa	On- & Off-Sale	----	668	355,868	226,422	129,446	36.4%	143,810	(14,364)	4,266	----	(10,098)	-2.8%	----
163	Millerville	On- & Off-Sale	----	107	353,629	196,679	156,950	44.4%	142,026	14,924	3,370	1,262	17,032	4.8%	----
164	Big Falls	On- & Off-Sale	----	232	351,344	179,128	172,216	49.0%	167,654	4,562	534	----	5,096	1.5%	7,852
165	Goodridge	On- & Off-Sale	----	136	350,213	179,175	171,038	48.8%	164,240	6,798	----	----	6,798	1.9%	37,238
166	Danvers	On- & Off-Sale	----	94	345,676	186,391	159,285	46.1%	159,917	(632)	804	----	172	0.0%	----
167	West Concord	On- & Off-Sale	----	787	345,596	192,107	153,489	44.4%	165,854	(12,365)	4,252	----	(8,113)	-2.3%	----
168	Palisade	On- & Off-Sale	----	166	343,781	196,901	146,880	42.7%	123,898	22,982	15,552	----	38,534	11.2%	19,500
169	Foreston	On- & Off-Sale	----	527	343,757	157,749	186,008	54.1%	174,292	11,716	7,860	630	18,946	5.5%	10,000
170	Gilman	On- & Off-Sale	[0]	239	341,551	155,423	186,128	54.5%	185,602	526	11,894	----	12,420	3.6%	----
171	Wolf Lake	On- & Off-Sale	----	60	339,594	176,366	163,228	48.1%	140,683	22,545	1,263	1,787	22,021	6.5%	14,000
172	Mazeppa	On- & Off-Sale	----	846	336,904	200,632	136,272	40.4%	151,995	(15,723)	7,750	----	(7,973)	-2.4%	----
173	Flensburg	On- & Off-Sale	[0]	224	335,950	179,285	156,665	46.6%	183,075	(26,410)	4,103	3,674	(25,981)	-7.7%	----
174	Dalton	Off-Sale Only	----	249	321,199	246,507	74,692	23.3%	80,426	(5,734)	1,037	----	(4,697)	-1.5%	----
175	Williams	On- & Off-Sale	----	185	311,935	177,901	134,034	43.0%	147,329	(13,295)	----	----	(13,295)	-4.3%	----
176	Russell	On- & Off-Sale	----	325	293,024	154,097	138,927	47.4%	120,581	18,346	1,115	----	19,461	6.6%	----
177	Lancaster	On- & Off-Sale	----	342	289,946	153,556	136,390	47.0%	123,785	12,605	3,794	----	16,399	5.7%	29,000
178	Vesta	On- & Off-Sale	----	304	287,235	157,431	129,804	45.2%	109,278	20,526	----	----	20,526	7.1%	(10,000)
179	Hanska	On- & Off-Sale	----	380	280,726	155,057	125,669	44.8%	110,548	15,121	5,742	126	20,737	7.4%	10,000
180	South Haven	On- & Off-Sale	----	190	280,081	134,351	145,730	52.0%	139,989	5,741	2,272	----	8,013	2.9%	----
181	Eagle Bend	On- & Off-Sale	----	517	271,571	150,520	121,051	44.6%	113,310	7,741	16,106	----	23,847	8.8%	8,000
182	Okabena	On- & Off-Sale	----	187	270,816	163,654	107,162	39.6%	137,290	(30,128)	----	----	(30,128)	-11.1%	----
183	Erhard	Off-Sale Only	----	142	263,251	193,572	69,679	26.5%	69,511	168	2,125	----	2,293	0.9%	----
184	Verndale	On- & Off-Sale	----	594	256,297	137,806	118,491	46.2%	109,537	8,954	25	----	8,979	3.5%	----
185	Conger	On- & Off-Sale	----	139	245,245	151,789	93,456	38.1%	116,119	(22,663)	7,053	----	(15,610)	-6.4%	3,600
186	Hadley	On- & Off-Sale	----	54	243,054	110,178	132,876	54.7%	154,495	(21,619)	7,034	----	(14,585)	-6.0%	(12,242)
187	Avoca	On- & Off-Sale	----	141	231,197	114,695	116,502	50.4%	112,856	3,646	3,057	3,884	2,819	1.2%	18,600
188	Butterfield	Off-Sale Only	----	584	230,420	167,508	62,912	27.3%	55,345	7,567	28,037	24,703	10,901	4.7%	----
189	Hanley Falls	On- & Off-Sale	----	289	215,682	121,354	94,328	43.7%	110,222	(15,894)	4,040	----	(11,854)	-5.5%	----
190	Kiester	Off-Sale Only	----	487	202,656	146,705	55,951	27.6%	52,781	3,170	44,920	39,230	8,860	4.4%	20,000
191	Cleveland	On- & Off-Sale	----	721	200,670	112,016	88,654	44.2%	105,666	(17,012)	21,835	255	4,568	2.3%	----
192	Lewisville	On- & Off-Sale	----	240	178,005	98,283	79,722	44.8%	87,475	(7,753)	11,718	----	3,965	2.2%	----
193	Waldorf	On- & Off-Sale	[0][21]	224	132,003	99,184	32,819	24.9%	69,044	(36,225)	84,305	----	48,080	36.4%	53,082
194	Elmore	Off-Sale Only	----	586	122,145	92,610	29,535	24.2%	32,270	(2,735)	52	----	(2,683)	-2.2%	----
195	Round Lake	Off-Sale Only	----	377	121,410	86,867	34,543	28.5%	38,753	(4,210)	2,333	----	(1,877)	-1.5%	----
196	Browns Valley	On- & Off-Sale	[21]	583	67,045	28,623	38,422	57.3%	35,381	3,041	6,701	----	9,742	14.5%	123,322

**Table 6**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Gross Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
197	Winton	On- & Off-Sale	[32]	170	779	----	779	100.0%	49,928	(49,149)	2,183	9,396	(56,362)	-7235.2%	(56,362)
198	Kellogg	On- & Off-Sale	[21]	441	----	----	----	----	1,312	(1,312)	2,047	----	735	----	----
199	Lake Benton	On- & Off-Sale	[32]	674	----	----	----	----	----	----	----	----	----	----	10,207
200	Wilmont	On- & Off-Sale	[32]	340	----	----	----	----	1,212	(1,212)	73	----	(1,139)	----	72,531
<b>Off-Sale Only</b>				<b>845,633</b>	<b>\$266,944,621</b>	<b>\$197,174,395</b>	<b>\$69,770,226</b>	<b>26.1%</b>	<b>\$45,869,378</b>	<b>\$23,900,848</b>	<b>\$1,355,869</b>	<b>\$1,347,448</b>	<b>\$23,909,269</b>	<b>9.0%</b>	<b>\$16,841,014</b>
<b>On- &amp; Off-Sale</b>				<b>98,028</b>	<b>\$68,668,552</b>	<b>\$41,263,431</b>	<b>\$27,405,121</b>	<b>39.9%</b>	<b>\$24,344,376</b>	<b>\$3,060,745</b>	<b>\$765,465</b>	<b>\$471,392</b>	<b>\$3,354,818</b>	<b>4.9%</b>	<b>\$2,259,943</b>
<b>All Stores</b>				<b>943,661</b>	<b>\$335,613,173</b>	<b>\$238,437,826</b>	<b>\$97,175,347</b>	<b>29.0%</b>	<b>\$70,213,754</b>	<b>\$26,961,593</b>	<b>\$2,121,334</b>	<b>\$1,818,840</b>	<b>\$27,264,087</b>	<b>8.1%</b>	<b>\$19,100,957</b>

Footnotes:

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

[21] Discontinued liquor operations in previous year.

[32] The enterprise fund was not in operation.

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

**Table 7**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
1	Waldorf	On- & Off-Sale	[0][21]	224	\$132,003	\$99,184	\$32,819	24.9%	\$69,044	(\$36,225)	\$84,305	\$----	\$48,080	36.4%	\$53,082
2	Roseau	Off-Sale Only	----	2,663	1,901,367	1,351,832	549,535	28.9%	228,500	321,035	879	----	321,914	16.9%	200,000
3	Elk River	Off-Sale Only	----	23,730	6,825,342	4,750,195	2,075,147	30.4%	1,026,678	1,048,469	105,639	----	1,154,108	16.9%	685,060
4	Grand Marais	Off-Sale Only	----	1,367	1,913,648	1,279,192	634,456	33.2%	317,278	317,178	3,567	----	320,745	16.8%	200,000
5	Saint James	Off-Sale Only	----	4,604	1,050,931	696,313	354,618	33.7%	184,315	170,303	3,668	----	173,971	16.6%	223,690
6	Ogema	On- & Off-Sale	[0]	187	369,738	188,651	181,087	49.0%	125,449	55,638	267	503	55,402	15.0%	----
7	Ranier	On- & Off-Sale	----	583	451,019	187,702	263,317	58.4%	199,374	63,943	3,605	----	67,548	15.0%	40,000
8	Buffalo	Off-Sale Only	----	15,911	4,632,524	3,319,129	1,313,395	28.4%	787,108	526,287	188,937	31,302	683,922	14.8%	550,000
9	Fairmont	Off-Sale Only	----	10,464	3,446,047	2,469,101	976,946	28.3%	482,580	494,366	10,420	----	504,786	14.6%	187,500
10	Browns Valley	On- & Off-Sale	[21]	583	67,045	28,623	38,422	57.3%	35,381	3,041	6,701	----	9,742	14.5%	123,322
11	Bemidji	Off-Sale Only	----	14,376	5,556,520	3,905,273	1,651,247	29.7%	837,815	813,432	13,950	21,976	805,406	14.5%	395,810
12	Marshall	Off-Sale Only	----	13,719	3,934,677	2,919,504	1,015,173	25.8%	448,948	566,225	1,805	----	568,030	14.4%	375,000
13	Pipestone	Off-Sale Only	----	4,239	1,502,213	1,086,098	416,115	27.7%	213,543	202,572	3,108	----	205,680	13.7%	88,000
14	Detroit Lakes	Off-Sale Only	----	9,053	5,798,826	4,215,032	1,583,794	27.3%	657,966	925,828	16,132	151,801	790,159	13.6%	544,960
15	Windom	Off-Sale Only	----	4,636	1,686,879	1,177,103	509,776	30.2%	285,502	224,274	2,616	----	226,890	13.5%	70,000
16	Isanti	Off-Sale Only	----	5,409	2,414,876	1,751,938	662,938	27.5%	358,507	304,431	14,587	----	319,018	13.2%	200,000
17	Perham	Off-Sale Only	----	3,204	3,068,699	2,268,417	800,282	26.1%	376,024	424,258	7,928	28,772	403,414	13.1%	139,250
18	Worthington	Off-Sale Only	----	12,986	3,449,343	2,570,234	879,109	25.5%	435,914	443,195	6,699	----	449,894	13.0%	225,000
19	Warroad	Off-Sale Only	----	1,781	1,483,385	1,086,536	396,849	26.8%	207,960	188,889	----	----	188,889	12.7%	85,000
20	Walker	Off-Sale Only	----	937	932,263	689,165	243,098	26.1%	126,200	116,898	461	----	117,359	12.6%	95,600
21	Madelia	Off-Sale Only	----	2,320	473,486	358,874	114,612	24.2%	55,110	59,502	67	----	59,569	12.6%	30,000
22	Long Prairie	Off-Sale Only	----	3,421	1,381,852	1,022,477	359,375	26.0%	194,657	164,718	8,816	----	173,534	12.6%	90,000
23	Orr	On- & Off-Sale	----	301	543,350	318,429	224,921	41.4%	163,761	61,160	6,216	----	67,376	12.4%	35,500
24	Mapleton	On- & Off-Sale	----	1,760	602,252	337,257	264,995	44.0%	220,260	44,735	28,085	----	72,820	12.1%	----
25	Big Lake	Off-Sale Only	----	10,587	3,725,408	2,649,008	1,076,400	28.9%	546,389	530,011	4,415	86,644	447,782	12.0%	312,245
26	Monticello	Off-Sale Only	----	13,125	5,166,066	3,876,697	1,289,369	25.0%	694,567	594,802	13,381	----	608,183	11.8%	600,000
27	Fergus Falls	Off-Sale Only	----	13,280	5,567,249	3,976,930	1,590,319	28.6%	943,274	647,045	31,924	26,607	652,362	11.7%	571,539
28	Longville	On- & Off-Sale	----	157	1,464,774	902,453	562,321	38.4%	390,281	172,040	263	4,785	167,518	11.4%	263,361
29	Apple Valley	Off-Sale Only	----	50,330	9,292,224	6,600,147	2,692,077	29.0%	1,612,171	1,079,906	94,885	112,141	1,062,650	11.4%	600,000
30	Boyd	On- & Off-Sale	----	163	461,755	237,565	224,190	48.6%	200,609	23,581	28,650	----	52,231	11.3%	(17,000)
31	Palisade	On- & Off-Sale	----	166	343,781	196,901	146,880	42.7%	123,898	22,982	15,552	----	38,534	11.2%	19,500
32	Jackson	Off-Sale Only	----	3,369	1,192,484	864,987	327,497	27.5%	198,061	129,436	2,329	----	131,765	11.0%	41,000
33	Finlayson	On- & Off-Sale	----	310	556,315	315,157	241,158	43.3%	185,523	55,635	5,016	----	60,651	10.9%	13,433
34	Wadena	Off-Sale Only	----	4,092	1,925,724	1,447,963	477,761	24.8%	276,973	200,788	7,205	----	207,993	10.8%	169,151
35	Mentor	On- & Off-Sale	----	153	477,429	252,284	225,145	47.2%	180,738	44,407	4,860	----	49,267	10.3%	34,233
36	Delano	Off-Sale Only	----	5,757	2,457,665	1,757,007	700,658	28.5%	453,625	247,033	2,070	----	249,103	10.1%	150,000
37	Thief River Falls	Off-Sale Only	----	8,722	4,567,026	3,492,530	1,074,496	23.5%	620,554	453,942	8,428	----	462,370	10.1%	373,677
38	Princeton	Off-Sale Only	----	4,732	3,279,223	2,439,790	839,433	25.6%	540,804	298,629	27,064	----	325,693	9.9%	55,239
39	Eden Prairie	Off-Sale Only	----	62,593	12,198,670	8,805,885	3,392,785	27.8%	2,209,455	1,183,330	22,164	----	1,205,494	9.9%	1,000,000
40	Glenwood	Off-Sale Only	----	2,560	1,328,449	1,002,327	326,122	24.5%	196,696	129,426	1,472	----	130,898	9.9%	441,668
41	Mora	Off-Sale Only	----	3,523	2,883,872	2,098,114	785,758	27.2%	505,178	280,580	3,301	----	283,881	9.8%	270,000
42	Underwood	Off-Sale Only	----	341	492,419	366,031	126,388	25.7%	78,170	48,218	162	----	48,380	9.8%	20,000
43	Aitkin	Off-Sale Only	----	2,151	1,007,495	759,700	247,795	24.6%	172,096	75,699	23,247	----	98,946	9.8%	59,500
44	Blackduck	On- & Off-Sale	----	797	955,873	587,334	368,539	38.6%	302,943	65,596	27,039	----	92,635	9.7%	60,000
45	Park Rapids	Off-Sale Only	----	3,901	3,356,957	2,536,797	820,160	24.4%	497,954	322,206	1,670	----	323,876	9.6%	161,380
46	Cook	Off-Sale Only	----	570	1,487,066	1,112,880	374,186	25.2%	237,453	136,733	6,728	----	143,461	9.6%	165,789
47	Pelican Rapids	Off-Sale Only	----	2,498	1,204,722	886,187	318,535	26.4%	185,104	133,431	420	18,621	115,230	9.6%	33,300
48	Rogers	On- & Off-Sale	----	12,230	3,354,995	2,294,289	1,060,706	31.6%	724,581	336,125	(1,231)	16,418	318,476	9.5%	212,987
49	Pine City	Off-Sale Only	----	3,203	1,687,303	1,207,603	479,700	28.4%	325,037	154,663	3,714	----	158,377	9.4%	125,000

**Table 7**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
50	Benson	On- & Off-Sale	----	3,163	1,111,551	718,889	392,662	35.3%	306,871	85,791	18,085	----	103,876	9.3%	80,000
51	Hutchinson	Off-Sale Only	----	14,124	5,612,423	4,311,031	1,301,392	23.2%	754,706	546,686	3,118	32,045	517,759	9.2%	450,000
52	Lakeville	Off-Sale Only	----	59,361	14,883,858	11,078,916	3,804,942	25.6%	2,347,079	1,457,863	52,851	152,980	1,357,734	9.1%	1,369,063
53	Cambridge	Off-Sale Only	----	8,338	4,975,797	3,753,437	1,222,360	24.6%	783,569	438,791	7,287	----	446,078	9.0%	429,315
54	Glencoe	Off-Sale Only	----	5,552	1,470,175	1,090,383	379,792	25.8%	236,881	142,911	118	12,001	131,028	8.9%	(124,876)
55	Redwood Falls	Off-Sale Only	----	5,207	2,206,194	1,616,133	590,061	26.7%	389,890	200,171	8,312	12,739	195,744	8.9%	100,000
56	North Branch	Off-Sale Only	----	10,286	2,264,471	1,644,771	619,700	27.4%	398,520	221,180	139	20,545	200,774	8.9%	140,000
57	Morris	Off-Sale Only	----	5,436	1,999,957	1,526,059	473,898	23.7%	302,664	171,234	4,463	----	175,697	8.8%	110,000
58	Eagle Bend	On- & Off-Sale	----	517	271,571	150,520	121,051	44.6%	113,310	7,741	16,106	----	23,847	8.8%	8,000
59	Lakefield	Off-Sale Only	----	1,712	447,763	323,346	124,417	27.8%	88,299	36,118	2,918	----	39,036	8.7%	3,000
60	Granite Falls	Off-Sale Only	----	2,824	1,164,256	862,425	301,831	25.9%	205,576	96,255	17,511	13,261	100,505	8.6%	69,475
61	Edina	Off-Sale Only	----	50,261	13,515,168	9,936,468	3,578,700	26.5%	2,450,384	1,128,316	23,656	6,366	1,145,606	8.5%	1,035,000
62	Milaca	Off-Sale Only	----	2,911	2,113,101	1,582,732	530,369	25.1%	335,672	194,697	4,084	19,961	178,820	8.5%	95,316
63	Litchfield	Off-Sale Only	----	6,741	2,194,875	1,645,486	549,389	25.0%	366,621	182,768	2,829	----	185,597	8.5%	59,000
64	Nevis	On- & Off-Sale	----	404	623,861	349,777	274,084	43.9%	226,146	47,938	3,469	----	51,407	8.2%	35,000
65	Wayzata	On- & Off-Sale	----	4,476	5,581,912	2,784,167	2,797,745	50.1%	2,222,430	575,315	25,027	142,400	457,942	8.2%	159,000
66	Saint Francis	Off-Sale Only	----	7,296	2,109,482	1,551,662	557,820	26.4%	396,770	161,050	10,693	----	171,743	8.1%	66,685
67	Le Center	On- & Off-Sale	----	2,506	827,787	515,642	312,145	37.7%	239,958	72,187	57	5,606	66,638	8.1%	25,000
68	Northfield	Off-Sale Only	----	20,313	3,158,135	2,328,235	829,900	26.3%	601,926	227,974	26,084	----	254,058	8.0%	136,607
69	Silver Lake	On- & Off-Sale	----	813	553,511	290,682	262,829	47.5%	219,215	43,614	445	----	44,059	8.0%	----
70	New York Mills	On- & Off-Sale	----	1,227	682,751	432,635	250,116	36.6%	201,458	48,658	4,695	----	53,353	7.8%	54,000
71	Richfield	Off-Sale Only	----	36,157	11,500,417	8,601,930	2,898,487	25.2%	2,017,819	880,668	15,679	----	896,347	7.8%	716,460
72	Hinckley	On- & Off-Sale	----	1,794	2,555,119	1,745,829	809,290	31.7%	562,917	246,373	1,137	48,833	198,677	7.8%	107,704
73	Clearbrook	On- & Off-Sale	----	522	496,332	274,692	221,640	44.7%	183,127	38,513	----	----	38,513	7.8%	10,000
74	Baudette	On- & Off-Sale	----	1,079	1,501,019	983,718	517,301	34.5%	403,632	113,669	879	----	114,548	7.6%	70,000
75	Mound	Off-Sale Only	----	9,318	2,919,731	2,158,289	761,442	26.1%	540,991	220,451	27	----	220,478	7.6%	61,529
76	Stacy	On- & Off-Sale	----	1,501	2,796,166	1,804,081	992,085	35.5%	741,779	250,306	32,121	72,931	209,496	7.5%	10,000
77	Lindstrom	On- & Off-Sale	----	4,458	2,322,727	1,600,445	722,282	31.1%	584,464	137,818	35,748	----	173,566	7.5%	331,030
78	Isle	On- & Off-Sale	----	773	983,037	576,079	406,958	41.4%	348,578	58,380	15,059	----	73,439	7.5%	75,000
79	Hanska	On- & Off-Sale	----	380	280,726	155,057	125,669	44.8%	110,548	15,121	5,742	126	20,737	7.4%	10,000
80	Nisswa	On- & Off-Sale	----	2,015	3,167,950	2,194,710	973,240	30.7%	729,202	244,038	----	10,420	233,618	7.4%	280,000
81	Battle Lake	Off-Sale Only	----	888	1,194,408	853,164	341,244	28.6%	256,982	84,262	3,188	----	87,450	7.3%	81,000
82	Brandon	On- & Off-Sale	[0]	497	487,795	283,020	204,775	42.0%	169,632	35,143	468	----	35,611	7.3%	105,000
83	Osakis	On- & Off-Sale	----	1,753	760,328	435,159	325,169	42.8%	288,112	37,057	18,398	----	55,455	7.3%	----
84	Vesta	On- & Off-Sale	----	304	287,235	157,431	129,804	45.2%	109,278	20,526	----	----	20,526	7.1%	(10,000)
85	Barnum	On- & Off-Sale	----	611	479,066	241,586	237,480	49.6%	230,642	6,838	26,770	----	33,608	7.0%	----
86	Farmington	Off-Sale Only	----	22,386	4,639,194	3,467,797	1,171,397	25.3%	848,037	323,360	----	----	323,360	7.0%	70,016
87	Russell	On- & Off-Sale	----	325	293,024	154,097	138,927	47.4%	120,581	18,346	1,115	----	19,461	6.6%	----
88	Menahga	On- & Off-Sale	----	1,342	774,890	472,674	302,216	39.0%	255,872	46,344	5,023	----	51,367	6.6%	60,000
89	Wolf Lake	On- & Off-Sale	----	60	339,594	176,366	163,228	48.1%	140,683	22,545	1,263	1,787	22,021	6.5%	14,000
90	Sacred Heart	On- & Off-Sale	----	524	607,355	368,717	238,638	39.3%	217,207	21,431	18,764	1,069	39,126	6.4%	----
91	Northome	On- & Off-Sale	----	186	357,852	206,896	150,956	42.2%	128,079	22,877	6	----	22,883	6.4%	20,000
92	Blue Earth	Off-Sale Only	----	3,309	1,506,518	1,118,914	387,604	25.7%	292,549	95,055	520	----	95,575	6.3%	10,132
93	Kasson	Off-Sale Only	----	6,124	1,324,533	1,017,775	306,758	23.2%	228,180	78,578	3,943	----	82,521	6.2%	14,000
94	Two Harbors	Off-Sale Only	----	3,711	2,021,432	1,528,925	492,507	24.4%	368,012	124,495	1,366	----	125,861	6.2%	614
95	Alexandria	Off-Sale Only	----	13,182	4,714,369	3,604,032	1,110,337	23.6%	807,839	302,498	403	9,496	293,405	6.2%	200,000
96	Maple Lake	Off-Sale Only	----	2,109	1,353,535	1,009,547	343,988	25.4%	257,835	86,153	6,757	9,560	83,350	6.2%	----
97	Appleton	Off-Sale Only	----	1,374	493,350	355,407	137,943	28.0%	112,111	25,832	4,529	----	30,361	6.2%	----
98	Elizabeth	Off-Sale Only	----	170	373,295	283,872	89,423	24.0%	67,449	21,974	----	----	21,974	5.9%	----

**Table 7**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
99	Sauk Rapids	Off-Sale Only	----	13,307	2,493,531	1,920,291	573,240	23.0%	434,385	138,855	7,910	----	146,765	5.9%	75,000
100	Hackensack	On- & Off-Sale	----	315	1,049,481	716,444	333,037	31.7%	257,041	75,996	71	15,110	60,957	5.8%	----
101	Robbinsdale	Off-Sale Only	----	14,512	3,171,109	2,343,440	827,669	26.1%	659,839	167,830	16,237	----	184,067	5.8%	150,000
102	Lancaster	On- & Off-Sale	----	342	289,946	153,556	136,390	47.0%	123,785	12,605	3,794	----	16,399	5.7%	29,000
103	Luverne	Off-Sale Only	----	4,704	1,249,159	932,697	316,462	25.3%	252,074	64,388	5,348	----	69,736	5.6%	45,000
104	Foreston	On- & Off-Sale	----	527	343,757	157,749	186,008	54.1%	174,292	11,716	7,860	630	18,946	5.5%	10,000
105	Proctor	Off-Sale Only	----	3,100	891,882	643,160	248,722	27.9%	200,196	48,526	120	----	48,646	5.5%	3,300
106	Callaway	On- & Off-Sale	----	233	485,337	243,441	241,896	49.8%	217,239	24,657	1,512	----	26,169	5.4%	19,980
107	Heron Lake	On- & Off-Sale	----	690	366,214	201,059	165,155	45.1%	143,208	21,947	139	2,515	19,571	5.3%	----
108	Ulen	On- & Off-Sale	----	558	396,756	186,216	210,540	53.1%	189,889	20,651	350	----	21,001	5.3%	----
109	Montevideo	Off-Sale Only	----	5,327	2,206,458	1,623,133	583,325	26.4%	472,412	110,913	2,110	----	113,023	5.1%	100,000
110	Sebek	On- & Off-Sale	----	707	548,802	313,295	235,507	42.9%	208,086	27,421	33	----	27,454	5.0%	(200,000)
111	Spring Lake Park	Off-Sale Only	----	6,513	2,100,732	1,547,692	553,040	26.3%	513,846	39,194	64,602	----	103,796	4.9%	75,000
112	Millerville	On- & Off-Sale	----	107	353,629	196,679	156,950	44.4%	142,026	14,924	3,370	1,262	17,032	4.8%	----
113	Anoka	Off-Sale Only	----	17,586	4,179,462	3,253,385	926,077	22.2%	763,387	162,690	37,816	----	200,506	4.8%	300,000
114	Butterfield	Off-Sale Only	----	584	230,420	167,508	62,912	27.3%	55,345	7,567	28,037	24,703	10,901	4.7%	----
115	Savage	Off-Sale Only	----	29,047	4,245,608	3,079,994	1,165,614	27.5%	921,026	244,588	----	45,362	199,226	4.7%	----
116	Paynesville	Off-Sale Only	----	2,443	1,281,957	1,001,791	280,166	21.9%	231,995	48,171	8,266	----	56,437	4.4%	43,000
117	Kiester	Off-Sale Only	----	487	202,656	146,705	55,951	27.6%	52,781	3,170	44,920	39,230	8,860	4.4%	20,000
118	Saint Anthony	Off-Sale Only	----	8,965	6,078,039	4,704,566	1,373,473	22.6%	1,174,674	198,799	64,143	----	262,942	4.3%	395,444
119	Olivia	Off-Sale Only	----	2,445	924,066	691,720	232,346	25.1%	196,138	36,208	3,485	----	39,693	4.3%	----
120	Fridley	Off-Sale Only	----	27,952	4,786,987	3,525,672	1,261,315	26.3%	1,070,644	190,671	11,855	----	202,526	4.2%	250,000
121	Bagley	Off-Sale Only	----	1,413	1,166,331	878,553	287,778	24.7%	245,339	42,439	43,590	38,033	47,996	4.1%	20,000
122	Rush City	Off-Sale Only	----	3,076	1,112,755	849,340	263,415	23.7%	221,941	41,474	2,590	----	44,064	4.0%	20,000
123	Madison	Off-Sale Only	----	1,500	424,616	321,181	103,435	24.4%	88,188	15,247	1,099	----	16,346	3.8%	20,000
124	Columbia Heights	Off-Sale Only	----	19,709	8,415,371	6,343,663	2,071,708	24.6%	1,536,982	534,726	3,230	223,926	314,030	3.7%	199,386
125	Akeley	On- & Off-Sale	----	439	374,086	216,592	157,494	42.1%	143,600	13,894	23	----	13,917	3.7%	1,750
126	Kelliher	On- & Off-Sale	----	266	436,734	243,422	193,312	44.3%	178,472	14,840	1,329	----	16,169	3.7%	20,000
127	Gilman	On- & Off-Sale	[0]	239	341,551	155,423	186,128	54.5%	185,602	526	11,894	----	12,420	3.6%	----
128	Miltona	On- & Off-Sale	----	432	632,760	358,153	274,607	43.4%	252,758	21,849	913	----	22,762	3.6%	----
129	Verndale	On- & Off-Sale	----	594	256,297	137,806	118,491	46.2%	109,537	8,954	25	----	8,979	3.5%	----
130	Brooklyn Center	Off-Sale Only	----	29,889	5,852,465	4,293,383	1,559,082	26.6%	1,354,123	204,959	21,810	37,560	189,209	3.2%	362,190
131	Twin Valley	On- & Off-Sale	----	809	532,467	299,723	232,744	43.7%	216,065	16,679	287	----	16,966	3.2%	15,000
132	Kenyon	On- & Off-Sale	----	1,828	674,823	444,431	230,392	34.1%	219,104	11,288	11,844	2,603	20,529	3.0%	----
133	Silver Bay	On- & Off-Sale	----	1,860	904,189	547,567	356,622	39.4%	322,936	33,686	1,504	8,435	26,755	3.0%	----
134	South Haven	On- & Off-Sale	----	190	280,081	134,351	145,730	52.0%	139,989	5,741	2,272	----	8,013	2.9%	----
135	Tracy	On- & Off-Sale	----	2,135	867,299	516,735	350,564	40.4%	335,770	14,794	9,838	53	24,579	2.8%	10,000
136	Lexington	Off-Sale Only	----	2,068	2,942,500	2,342,046	600,454	20.4%	514,330	86,124	13,229	19,003	80,350	2.7%	75,000
137	Lake Park	On- & Off-Sale	----	800	689,239	395,401	293,838	42.6%	275,479	18,359	----	----	18,359	2.7%	----
138	Darwin	Off-Sale Only	----	353	499,757	394,718	105,039	21.0%	94,404	10,635	2,221	----	12,856	2.6%	----
139	Ada	On- & Off-Sale	----	1,673	517,394	317,046	200,348	38.7%	187,039	13,309	----	----	13,309	2.6%	(11,053)
140	De Graff	On- & Off-Sale	----	124	429,959	241,666	188,293	43.8%	201,596	(13,303)	32,265	8,450	10,512	2.4%	600
141	Lonsdale	Off-Sale Only	----	3,821	1,335,947	1,015,102	320,845	24.0%	288,409	32,436	9	808	31,637	2.4%	----
142	Cleveland	On- & Off-Sale	----	721	200,670	112,016	88,654	44.2%	105,666	(17,012)	21,835	255	4,568	2.3%	----
143	Ogilvie	On- & Off-Sale	----	356	408,884	226,993	181,891	44.5%	172,908	8,983	204	----	9,187	2.2%	2,500
144	Lewisville	On- & Off-Sale	----	240	178,005	98,283	79,722	44.8%	87,475	(7,753)	11,718	----	3,965	2.2%	----
145	Plainview	On- & Off-Sale	----	3,331	658,972	430,904	228,068	34.6%	226,575	1,493	13,088	----	14,581	2.2%	----
146	Caledonia	Off-Sale Only	----	2,824	631,724	478,859	152,865	24.2%	139,954	12,911	765	----	13,676	2.2%	----
147	Hawley	Off-Sale Only	----	2,137	1,039,967	777,092	262,875	25.3%	215,500	47,375	53	26,189	21,239	2.0%	5,000

**Table 7**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
148	Goodridge	On- & Off-Sale	----	136	350,213	179,175	171,038	48.8%	164,240	6,798	----	----	6,798	1.9%	37,238
149	Mahnomen	On- & Off-Sale	----	1,208	1,175,425	721,397	454,028	38.6%	417,238	36,790	6,151	21,564	21,377	1.8%	----
150	Moose Lake	On- & Off-Sale	----	2,796	1,143,152	745,729	397,423	34.8%	334,915	62,508	----	41,735	20,773	1.8%	----
151	Braham	Off-Sale Only	----	1,812	1,278,801	979,681	299,120	23.4%	279,150	19,970	94,259	91,023	23,206	1.8%	20,000
152	Sleepy Eye	Off-Sale Only	----	3,541	626,996	479,380	147,616	23.5%	143,235	4,381	5,571	----	9,952	1.6%	5,000
153	Big Falls	On- & Off-Sale	----	232	351,344	179,128	172,216	49.0%	167,654	4,562	534	----	5,096	1.5%	7,852
154	Avoca	On- & Off-Sale	----	141	231,197	114,695	116,502	50.4%	112,856	3,646	3,057	3,884	2,819	1.2%	18,600
155	Hitterdal	On- & Off-Sale	----	205	377,455	177,703	199,752	52.9%	195,272	4,480	56	----	4,536	1.2%	----
156	Dassel	Off-Sale Only	----	1,460	1,026,472	793,118	233,354	22.7%	204,813	28,541	13,956	31,793	10,704	1.0%	----
157	Fifty Lakes	On- & Off-Sale	----	400	425,201	201,440	223,761	52.6%	219,584	4,177	----	----	4,177	1.0%	----
158	Erhard	Off-Sale Only	----	142	263,251	193,572	69,679	26.5%	69,511	168	2,125	----	2,293	0.9%	----
159	Medford	On- & Off-Sale	----	1,242	381,318	205,820	175,498	46.0%	182,209	(6,711)	8,914	----	2,203	0.6%	----
160	Clontarf	On- & Off-Sale	----	153	374,383	211,909	162,474	43.4%	193,195	(30,721)	32,500	----	1,779	0.5%	3,089
161	Fairfax	On- & Off-Sale	----	1,197	542,546	281,354	261,192	48.1%	265,946	(4,754)	7,266	----	2,512	0.5%	----
162	Waverly	On- & Off-Sale	----	1,390	840,889	573,010	267,879	31.9%	262,296	5,583	215	1,907	3,891	0.5%	----
163	Walnut Grove	On- & Off-Sale	----	846	497,365	249,923	247,442	49.8%	246,389	1,053	1,090	1,432	711	0.1%	3,000
164	Danvers	On- & Off-Sale	----	94	345,676	186,391	159,285	46.1%	159,917	(632)	804	----	172	0.0%	----
165	Sherburn	On- & Off-Sale	----	1,101	788,522	507,276	281,246	35.7%	283,490	(2,244)	7	295	(2,532)	-0.3%	10,000
166	Dawson	Off-Sale Only	----	1,492	438,827	304,750	134,077	30.6%	136,409	(2,332)	529	----	(1,803)	-0.4%	----
167	Balaton	On- & Off-Sale	----	631	399,391	248,771	150,620	37.7%	154,258	(3,638)	1,357	----	(2,281)	-0.6%	1
168	Randall	On- & Off-Sale	----	638	505,691	329,688	176,003	34.8%	188,267	(12,264)	7,788	----	(4,476)	-0.9%	----
169	Saint Hilaire	On- & Off-Sale	----	279	385,703	225,890	159,813	41.4%	164,206	(4,393)	551	----	(3,842)	-1.0%	----
170	Barnesville	Off-Sale Only	----	2,621	366,935	284,507	82,428	22.5%	88,581	(6,153)	2,269	----	(3,884)	-1.1%	6,000
171	Dalton	Off-Sale Only	----	249	321,199	246,507	74,692	23.3%	80,426	(5,734)	1,037	----	(4,697)	-1.5%	----
172	Buffalo Lake	On- & Off-Sale	----	695	433,466	232,847	200,619	46.3%	215,955	(15,336)	8,802	----	(6,534)	-1.5%	----
173	Round Lake	Off-Sale Only	----	377	121,410	86,867	34,543	28.5%	38,753	(4,210)	2,333	----	(1,877)	-1.5%	----
174	Parkers Prairie	On- & Off-Sale	----	1,016	636,554	423,725	212,829	33.4%	221,113	(8,284)	22,297	23,902	(9,889)	-1.6%	----
175	Remer	On- & Off-Sale	[0]	375	590,942	389,453	201,489	34.1%	212,113	(10,624)	----	----	(10,624)	-1.8%	32,000
176	Elmore	Off-Sale Only	----	586	122,145	92,610	29,535	24.2%	32,270	(2,735)	52	----	(2,683)	-2.2%	----
177	Ivanhoe	On- & Off-Sale	----	553	458,549	285,119	173,430	37.8%	183,403	(9,973)	15	228	(10,186)	-2.2%	----
178	West Concord	On- & Off-Sale	----	787	345,596	192,107	153,489	44.4%	165,854	(12,365)	4,252	----	(8,113)	-2.3%	----
179	Mazeppa	On- & Off-Sale	----	846	336,904	200,632	136,272	40.4%	151,995	(15,723)	7,750	----	(7,973)	-2.4%	----
180	Spring Grove	On- & Off-Sale	----	1,305	373,415	251,774	121,641	32.6%	134,514	(12,873)	3,235	----	(9,638)	-2.6%	----
181	Cromwell	On- & Off-Sale	----	241	380,526	202,749	177,777	46.7%	189,763	(11,986)	2,145	----	(9,841)	-2.6%	50,000
182	Audubon	On- & Off-Sale	----	532	520,286	327,554	192,732	37.0%	202,945	(10,213)	2,360	6,447	(14,300)	-2.7%	500
183	Clarissa	On- & Off-Sale	----	668	355,868	226,422	129,446	36.4%	143,810	(14,364)	4,266	----	(10,098)	-2.8%	----
184	Howard Lake	On- & Off-Sale	----	2,046	799,648	591,140	208,508	26.1%	240,640	(32,132)	12,992	11,374	(30,514)	-3.8%	----
185	Beaver Bay	On- & Off-Sale	----	182	440,554	252,725	187,829	42.6%	208,559	(20,730)	3,538	----	(17,192)	-3.9%	----
186	Frazee	On- & Off-Sale	----	1,396	595,603	399,081	196,522	33.0%	221,510	(24,988)	111	----	(24,877)	-4.2%	----
187	Williams	On- & Off-Sale	----	185	311,935	177,901	134,034	43.0%	147,329	(13,295)	----	----	(13,295)	-4.3%	----
188	Holdingford	On- & Off-Sale	----	713	369,304	209,270	160,034	43.3%	187,202	(27,168)	11,453	1,363	(17,078)	-4.6%	----
189	Littlefork	On- & Off-Sale	----	624	390,815	227,262	163,553	41.8%	185,180	(21,627)	3,217	----	(18,410)	-4.7%	----
190	Vergas	Off-Sale Only	----	347	485,749	389,980	95,769	19.7%	123,791	(28,022)	5,960	3,000	(25,062)	-5.2%	25,000
191	Hanley Falls	On- & Off-Sale	----	289	215,682	121,354	94,328	43.7%	110,222	(15,894)	4,040	----	(11,854)	-5.5%	----
192	Hadley	On- & Off-Sale	----	54	243,054	110,178	132,876	54.7%	154,495	(21,619)	7,034	----	(14,585)	-6.0%	(12,242)
193	Conger	On- & Off-Sale	----	139	245,245	151,789	93,456	38.1%	116,119	(22,663)	7,053	----	(15,610)	-6.4%	3,600
194	Wells	On- & Off-Sale	----	2,297	760,770	544,462	216,308	28.4%	275,206	(58,898)	6,336	----	(52,562)	-6.9%	(100,000)
195	Flensburg	On- & Off-Sale	[0]	224	335,950	179,285	156,665	46.6%	183,075	(26,410)	4,103	3,674	(25,981)	-7.7%	----
196	Okabena	On- & Off-Sale	----	187	270,816	163,654	107,162	39.6%	137,290	(30,128)	----	----	(30,128)	-11.1%	----

**Table 7**  
**Comparison of City Liquor Store Operations - 2014**  
**Ranked by Net Profit/(Loss) as a Percent of Sales**

Ranking	Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
							Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
197	Winton	On- & Off-Sale	[32]	170	779	----	779	100.0%	49,928	(49,149)	2,183	9,396	(56,362)	-7235.2%	(56,362)
----	Kellogg	On- & Off-Sale	[21]	441	----	----	----	----	1,312	(1,312)	2,047	----	735	----	----
----	Lake Benton	On- & Off-Sale	[32]	674	----	----	----	----	----	----	----	----	----	----	10,207
----	Wilmont	On- & Off-Sale	[32]	340	----	----	----	----	1,212	(1,212)	73	----	(1,139)	----	72,531
<b>Off-Sale Only</b>				<b>845,633</b>	<b>\$266,944,621</b>	<b>\$197,174,395</b>	<b>\$69,770,226</b>	<b>26.1%</b>	<b>\$45,869,378</b>	<b>\$23,900,848</b>	<b>\$1,355,869</b>	<b>\$1,347,448</b>	<b>\$23,909,269</b>	<b>9.0%</b>	<b>\$16,841,014</b>
<b>On- &amp; Off-Sale</b>				<b>98,028</b>	<b>\$68,668,552</b>	<b>\$41,263,431</b>	<b>\$27,405,121</b>	<b>39.9%</b>	<b>\$24,344,376</b>	<b>\$3,060,745</b>	<b>\$765,465</b>	<b>\$471,392</b>	<b>\$3,354,818</b>	<b>4.9%</b>	<b>\$2,259,943</b>
<b>All Stores</b>				<b>943,661</b>	<b>\$335,613,173</b>	<b>\$238,437,826</b>	<b>\$97,175,347</b>	<b>29.0%</b>	<b>\$70,213,754</b>	<b>\$26,961,593</b>	<b>\$2,121,334</b>	<b>\$1,818,840</b>	<b>\$27,264,087</b>	<b>8.1%</b>	<b>\$19,100,957</b>

Footnotes:

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

[21] Discontinued liquor operations in previous year.

[32] The enterprise fund was not in operation.

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



**Table 8**  
**Comparison of Metro Area City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating				Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales			
Anoka	Off-Sale Only	----	17,586	\$4,179,462	\$3,253,385	\$926,077	22.2%	\$763,387	\$162,690	\$37,816	\$----	\$200,506	4.8%	\$300,000		
Apple Valley	Off-Sale Only	----	50,330	9,292,224	6,600,147	2,692,077	29.0%	1,612,171	1,079,906	94,885	112,141	1,062,650	11.4%	600,000		
Brooklyn Center	Off-Sale Only	----	29,889	5,852,465	4,293,383	1,559,082	26.6%	1,354,123	204,959	21,810	37,560	189,209	3.2%	362,190		
Columbia Heights	Off-Sale Only	----	19,709	8,415,371	6,343,663	2,071,708	24.6%	1,536,982	534,726	3,230	223,926	314,030	3.7%	199,386		
Eden Prairie	Off-Sale Only	----	62,593	12,198,670	8,805,885	3,392,785	27.8%	2,209,455	1,183,330	22,164	----	1,205,494	9.9%	1,000,000		
Edina	Off-Sale Only	----	50,261	13,515,168	9,936,468	3,578,700	26.5%	2,450,384	1,128,316	23,656	6,366	1,145,606	8.5%	1,035,000		
Farmington	Off-Sale Only	----	22,386	4,639,194	3,467,797	1,171,397	25.3%	848,037	323,360	----	----	323,360	7.0%	70,016		
Fridley	Off-Sale Only	----	27,952	4,786,987	3,525,672	1,261,315	26.3%	1,070,644	190,671	11,855	----	202,526	4.2%	250,000		
Lakeville	Off-Sale Only	----	59,361	14,883,858	11,078,916	3,804,942	25.6%	2,347,079	1,457,863	52,851	152,980	1,357,734	9.1%	1,369,063		
Lexington	Off-Sale Only	----	2,068	2,942,500	2,342,046	600,454	20.4%	514,330	86,124	13,229	19,003	80,350	2.7%	75,000		
Mound	Off-Sale Only	----	9,318	2,919,731	2,158,289	761,442	26.1%	540,991	220,451	27	----	220,478	7.6%	61,529		
Richfield	Off-Sale Only	----	36,157	11,500,417	8,601,930	2,898,487	25.2%	2,017,819	880,668	15,679	----	896,347	7.8%	716,460		
Robbinsdale	Off-Sale Only	----	14,512	3,171,109	2,343,440	827,669	26.1%	659,839	167,830	16,237	----	184,067	5.8%	150,000		
Rogers	On- & Off-Sale	----	12,230	3,354,995	2,294,289	1,060,706	31.6%	724,581	336,125	(1,231)	16,418	318,476	9.5%	212,987		
Saint Anthony	Off-Sale Only	----	8,965	6,078,039	4,704,566	1,373,473	22.6%	1,174,674	198,799	64,143	----	262,942	4.3%	395,444		
Saint Francis	Off-Sale Only	----	7,296	2,109,482	1,551,662	557,820	26.4%	396,770	161,050	10,693	----	171,743	8.1%	66,685		
Savage	Off-Sale Only	----	29,047	4,245,608	3,079,994	1,165,614	27.5%	921,026	244,588	----	45,362	199,226	4.7%	----		
Spring Lake Park	Off-Sale Only	----	6,513	2,100,732	1,547,692	553,040	26.3%	513,846	39,194	64,602	----	103,796	4.9%	75,000		
Wayzata	On- & Off-Sale	----	4,476	5,581,912	2,784,167	2,797,745	50.1%	2,222,430	575,315	25,027	142,400	457,942	8.2%	159,000		
Off-Sale Only			453,943	\$112,831,017	\$83,634,935	\$29,196,082	25.9%	\$20,931,557	\$8,264,525	\$452,877	\$597,338	\$8,120,064	7.2%	\$6,725,773		
On- & Off-Sale			16,706	\$8,936,907	\$5,078,456	\$3,858,451	43.2%	\$2,947,011	\$911,440	\$23,796	\$158,818	\$776,418	8.7%	\$371,987		
All Stores			470,649	\$121,767,924	\$88,713,391	\$33,054,533	27.1%	\$23,878,568	\$9,175,965	\$476,673	\$756,156	\$8,896,482	7.3%	\$7,097,760		

Footnotes:

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



**Table 9**  
**Comparison of Greater Minnesota City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Ada	On- & Off-Sale	----	1,673	\$517,394	\$317,046	\$200,348	38.7%	\$187,039	\$13,309	\$----	\$----	\$13,309	2.6%	(\$11,053)
Aitkin	Off-Sale Only	----	2,151	1,007,495	759,700	247,795	24.6%	172,096	75,699	23,247	----	98,946	9.8%	59,500
Akeley	On- & Off-Sale	----	439	374,086	216,592	157,494	42.1%	143,600	13,894	23	----	13,917	3.7%	1,750
Alexandria	Off-Sale Only	----	13,182	4,714,369	3,604,032	1,110,337	23.6%	807,839	302,498	403	9,496	293,405	6.2%	200,000
Appleton	Off-Sale Only	----	1,374	493,350	355,407	137,943	28.0%	112,111	25,832	4,529	----	30,361	6.2%	----
Audubon	On- & Off-Sale	----	532	520,286	327,554	192,732	37.0%	202,945	(10,213)	2,360	6,447	(14,300)	-2.7%	500
Avoca	On- & Off-Sale	----	141	231,197	114,695	116,502	50.4%	112,856	3,646	3,057	3,884	2,819	1.2%	18,600
Bagley	Off-Sale Only	----	1,413	1,166,331	878,553	287,778	24.7%	245,339	42,439	43,590	38,033	47,996	4.1%	20,000
Balaton	On- & Off-Sale	----	631	399,391	248,771	150,620	37.7%	154,258	(3,638)	1,357	----	(2,281)	-0.6%	1
Barnesville	Off-Sale Only	----	2,621	366,935	284,507	82,428	22.5%	88,581	(6,153)	2,269	----	(3,884)	-1.1%	6,000
Barnum	On- & Off-Sale	----	611	479,066	241,586	237,480	49.6%	230,642	6,838	26,770	----	33,608	7.0%	----
Battle Lake	Off-Sale Only	----	888	1,194,408	853,164	341,244	28.6%	256,982	84,262	3,188	----	87,450	7.3%	81,000
Baudette	On- & Off-Sale	----	1,079	1,501,019	983,718	517,301	34.5%	403,632	113,669	879	----	114,548	7.6%	70,000
Beaver Bay	On- & Off-Sale	----	182	440,554	252,725	187,829	42.6%	208,559	(20,730)	3,538	----	(17,192)	-3.9%	----
Bemidji	Off-Sale Only	----	14,376	5,556,520	3,905,273	1,651,247	29.7%	837,815	813,432	13,950	21,976	805,406	14.5%	395,810
Benson	On- & Off-Sale	----	3,163	1,111,551	718,889	392,662	35.3%	306,871	85,791	18,085	----	103,876	9.3%	80,000
Big Falls	On- & Off-Sale	----	232	351,344	179,128	172,216	49.0%	167,654	4,562	534	----	5,096	1.5%	7,852
Big Lake	Off-Sale Only	----	10,587	3,725,408	2,649,008	1,076,400	28.9%	546,389	530,011	4,415	86,644	447,782	12.0%	312,245
Blackduck	On- & Off-Sale	----	797	955,873	587,334	368,539	38.6%	302,943	65,596	27,039	----	92,635	9.7%	60,000
Blue Earth	Off-Sale Only	----	3,309	1,506,518	1,118,914	387,604	25.7%	292,549	95,055	520	----	95,575	6.3%	10,132
Boyd	On- & Off-Sale	----	163	461,755	237,565	224,190	48.6%	200,609	23,581	28,650	----	52,231	11.3%	(17,000)
Braham	Off-Sale Only	----	1,812	1,278,801	979,681	299,120	23.4%	279,150	19,970	94,259	91,023	23,206	1.8%	20,000
Brandon	On- & Off-Sale	[0]	497	487,795	283,020	204,775	42.0%	169,632	35,143	468	----	35,611	7.3%	105,000
Browns Valley	On- & Off-Sale	[21]	583	67,045	28,623	38,422	57.3%	35,381	3,041	6,701	----	9,742	14.5%	123,322
Buffalo	Off-Sale Only	----	15,911	4,632,524	3,319,129	1,313,395	28.4%	787,108	526,287	188,937	31,302	683,922	14.8%	550,000
Buffalo Lake	On- & Off-Sale	----	695	433,466	232,847	200,619	46.3%	215,955	(15,336)	8,802	----	(6,534)	-1.5%	----
Butterfield	Off-Sale Only	----	584	230,420	167,508	62,912	27.3%	55,345	7,567	28,037	24,703	10,901	4.7%	----
Caledonia	Off-Sale Only	----	2,824	631,724	478,859	152,865	24.2%	139,954	12,911	765	----	13,676	2.2%	----
Callaway	On- & Off-Sale	----	233	485,337	243,441	241,896	49.8%	217,239	24,657	1,512	----	26,169	5.4%	19,980
Cambridge	Off-Sale Only	----	8,338	4,975,797	3,753,437	1,222,360	24.6%	783,569	438,791	7,287	----	446,078	9.0%	429,315
Clarissa	On- & Off-Sale	----	668	355,868	226,422	129,446	36.4%	143,810	(14,364)	4,266	----	(10,098)	-2.8%	----
Clearbrook	On- & Off-Sale	----	522	496,332	274,692	221,640	44.7%	183,127	38,513	----	----	38,513	7.8%	10,000
Cleveland	On- & Off-Sale	----	721	200,670	112,016	88,654	44.2%	105,666	(17,012)	21,835	255	4,568	2.3%	----
Clontarf	On- & Off-Sale	----	153	374,383	211,909	162,474	43.4%	193,195	(30,721)	32,500	----	1,779	0.5%	3,089
Conger	On- & Off-Sale	----	139	245,245	151,789	93,456	38.1%	116,119	(22,663)	7,053	----	(15,610)	-6.4%	3,600
Cook	Off-Sale Only	----	570	1,487,066	1,112,880	374,186	25.2%	237,453	136,733	6,728	----	143,461	9.6%	165,789
Cromwell	On- & Off-Sale	----	241	380,526	202,749	177,777	46.7%	189,763	(11,986)	2,145	----	(9,841)	-2.6%	50,000
Dalton	Off-Sale Only	----	249	321,199	246,507	74,692	23.3%	80,426	(5,734)	1,037	----	(4,697)	-1.5%	----
Danvers	On- & Off-Sale	----	94	345,676	186,391	159,285	46.1%	159,917	(632)	804	----	172	0.0%	----
Darwin	Off-Sale Only	----	353	499,757	394,718	105,039	21.0%	94,404	10,635	2,221	----	12,856	2.6%	----
Dassel	Off-Sale Only	----	1,460	1,026,472	793,118	233,354	22.7%	204,813	28,541	13,956	31,793	10,704	1.0%	----
Dawson	Off-Sale Only	----	1,492	438,827	304,750	134,077	30.6%	136,409	(2,332)	529	----	(1,803)	-0.4%	----
De Graff	On- & Off-Sale	----	124	429,959	241,666	188,293	43.8%	201,596	(13,303)	32,265	8,450	10,512	2.4%	600
Delano	Off-Sale Only	----	5,757	2,457,665	1,757,007	700,658	28.5%	453,625	247,033	2,070	----	249,103	10.1%	150,000
Detroit Lakes	Off-Sale Only	----	9,053	5,798,826	4,215,032	1,583,794	27.3%	657,966	925,828	16,132	151,801	790,159	13.6%	544,960
Eagle Bend	On- & Off-Sale	----	517	271,571	150,520	121,051	44.6%	113,310	7,741	16,106	----	23,847	8.8%	8,000
Elizabeth	Off-Sale Only	----	170	373,295	283,872	89,423	24.0%	67,449	21,974	----	----	21,974	5.9%	----
Elk River	Off-Sale Only	----	23,730	6,825,342	4,750,195	2,075,147	30.4%	1,026,678	1,048,469	105,639	----	1,154,108	16.9%	685,060
Elmore	Off-Sale Only	----	586	122,145	92,610	29,535	24.2%	32,270	(2,735)	52	----	(2,683)	-2.2%	----
Erhard	Off-Sale Only	----	142	263,251	193,572	69,679	26.5%	69,511	168	2,125	----	2,293	0.9%	----
Fairfax	On- & Off-Sale	----	1,197	542,546	281,354	261,192	48.1%	265,946	(4,754)	7,266	----	2,512	0.5%	----
Fairmont	Off-Sale Only	----	10,464	3,446,047	2,469,101	976,946	28.3%	482,580	494,366	10,420	----	504,786	14.6%	187,500
Fergus Falls	Off-Sale Only	----	13,280	5,567,249	3,976,930	1,590,319	28.6%	943,274	647,045	31,924	26,607	652,362	11.7%	571,539
Fifty Lakes	On- & Off-Sale	----	400	425,201	201,440	223,761	52.6%	219,584	4,177	----	----	4,177	1.0%	----
Finlayson	On- & Off-Sale	----	310	556,315	315,157	241,158	43.3%	185,523	55,635	5,016	----	60,651	10.9%	13,433
Flensburg	On- & Off-Sale	[0]	224	335,950	179,285	156,665	46.6%	183,075	(26,410)	4,103	3,674	(25,981)	-7.7%	----
Foreston	On- & Off-Sale	----	527	343,757	157,749	186,008	54.1%	174,292	11,716	7,860	630	18,946	5.5%	10,000
Frazee	On- & Off-Sale	----	1,396	595,603	399,081	196,522	33.0%	221,510	(24,988)	111	----	(24,877)	-4.2%	----

**Table 9**  
**Comparison of Greater Minnesota City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
Gilman	On- & Off-Sale	[0]	239	341,551	155,423	186,128	54.5%	185,602	526	11,894	----	12,420	3.6%	----
Glencoe	Off-Sale Only	----	5,552	1,470,175	1,090,383	379,792	25.8%	236,881	142,911	118	12,001	131,028	8.9%	(124,876)
Glenwood	Off-Sale Only	----	2,560	1,328,449	1,002,327	326,122	24.5%	196,696	129,426	1,472	----	130,898	9.9%	441,668
Goodridge	On- & Off-Sale	----	136	350,213	179,175	171,038	48.8%	164,240	6,798	----	----	6,798	1.9%	37,238
Grand Marais	Off-Sale Only	----	1,367	1,913,648	1,279,192	634,456	33.2%	317,278	317,178	3,567	----	320,745	16.8%	200,000
Granite Falls	Off-Sale Only	----	2,824	1,164,256	862,425	301,831	25.9%	205,576	96,255	17,511	13,261	100,505	8.6%	69,475
Hackensack	On- & Off-Sale	----	315	1,049,481	716,444	333,037	31.7%	257,041	75,996	71	15,110	60,957	5.8%	----
Hadley	On- & Off-Sale	----	54	243,054	110,178	132,876	54.7%	154,495	(21,619)	7,034	----	(14,585)	-6.0%	(12,242)
Hanley Falls	On- & Off-Sale	----	289	215,682	121,354	94,328	43.7%	110,222	(15,894)	4,040	----	(11,854)	-5.5%	----
Hanska	On- & Off-Sale	----	380	280,726	155,057	125,669	44.8%	110,548	15,121	5,742	126	20,737	7.4%	10,000
Hawley	Off-Sale Only	----	2,137	1,039,967	777,092	262,875	25.3%	215,500	47,375	53	26,189	21,239	2.0%	5,000
Heron Lake	On- & Off-Sale	----	690	366,214	201,059	165,155	45.1%	143,208	21,947	139	2,515	19,571	5.3%	----
Hinckley	On- & Off-Sale	----	1,794	2,555,119	1,745,829	809,290	31.7%	562,917	246,373	1,137	48,833	198,677	7.8%	107,704
Hitterdal	On- & Off-Sale	----	205	377,455	177,703	199,752	52.9%	195,272	4,480	56	----	4,536	1.2%	----
Holdingford	On- & Off-Sale	----	713	369,304	209,270	160,034	43.3%	187,202	(27,168)	11,453	1,363	(17,078)	-4.6%	----
Howard Lake	On- & Off-Sale	----	2,046	799,648	591,140	208,508	26.1%	240,640	(32,132)	12,992	11,374	(30,514)	-3.8%	----
Hutchinson	Off-Sale Only	----	14,124	5,612,423	4,311,031	1,301,392	23.2%	754,706	546,686	3,118	32,045	517,759	9.2%	450,000
Isanti	Off-Sale Only	----	5,409	2,414,876	1,751,938	662,938	27.5%	358,507	304,431	14,587	----	319,018	13.2%	200,000
Isle	On- & Off-Sale	----	773	983,037	576,079	406,958	41.4%	348,578	58,380	15,059	----	73,439	7.5%	75,000
Ivanhoe	On- & Off-Sale	----	553	458,549	285,119	173,430	37.8%	183,403	(9,973)	15	228	(10,186)	-2.2%	----
Jackson	Off-Sale Only	----	3,369	1,192,484	864,987	327,497	27.5%	198,061	129,436	2,329	----	131,765	11.0%	41,000
Kasson	Off-Sale Only	----	6,124	1,324,533	1,017,775	306,758	23.2%	228,180	78,578	3,943	----	82,521	6.2%	14,000
Kelliher	On- & Off-Sale	----	266	436,734	243,422	193,312	44.3%	178,472	14,840	1,329	----	16,169	3.7%	20,000
Kellogg	On- & Off-Sale	[21]	441	----	----	----	----	1,312	(1,312)	2,047	----	735	----	----
Kenyon	On- & Off-Sale	----	1,828	674,823	444,431	230,392	34.1%	219,104	11,288	11,844	2,603	20,529	3.0%	----
Kiester	Off-Sale Only	----	487	202,656	146,705	55,951	27.6%	52,781	3,170	44,920	39,230	8,860	4.4%	20,000
Lake Benton	On- & Off-Sale	[32]	674	----	----	----	----	----	----	----	----	----	----	10,207
Lake Park	On- & Off-Sale	----	800	689,239	395,401	293,838	42.6%	275,479	18,359	----	----	18,359	2.7%	----
Lakefield	Off-Sale Only	----	1,712	447,763	323,346	124,417	27.8%	88,299	36,118	2,918	----	39,036	8.7%	3,000
Lancaster	On- & Off-Sale	----	342	289,946	153,556	136,390	47.0%	123,785	12,605	3,794	----	16,399	5.7%	29,000
Le Center	On- & Off-Sale	----	2,506	827,787	515,642	312,145	37.7%	239,958	72,187	57	5,606	66,638	8.1%	25,000
Lewisville	On- & Off-Sale	----	240	178,005	98,283	79,722	44.8%	87,475	(7,753)	11,718	----	3,965	2.2%	----
Lindstrom	On- & Off-Sale	----	4,458	2,322,727	1,600,445	722,282	31.1%	584,464	137,818	35,748	----	173,566	7.5%	331,030
Litchfield	Off-Sale Only	----	6,741	2,194,875	1,645,486	549,389	25.0%	366,621	182,768	2,829	----	185,597	8.5%	59,000
Littlefork	On- & Off-Sale	----	624	390,815	227,262	163,553	41.8%	185,180	(21,627)	3,217	----	(18,410)	-4.7%	----
Long Prairie	Off-Sale Only	----	3,421	1,381,852	1,022,477	359,375	26.0%	194,657	164,718	8,816	----	173,534	12.6%	90,000
Longville	On- & Off-Sale	----	157	1,464,774	902,453	562,321	38.4%	390,281	172,040	263	4,785	167,518	11.4%	263,361
Lonsdale	Off-Sale Only	----	3,821	1,335,947	1,015,102	320,845	24.0%	288,409	32,436	9	808	31,637	2.4%	----
Luverne	Off-Sale Only	----	4,704	1,249,159	932,697	316,462	25.3%	252,074	64,388	5,348	----	69,736	5.6%	45,000
Madelia	Off-Sale Only	----	2,320	473,486	358,874	114,612	24.2%	55,110	59,502	67	----	59,569	12.6%	30,000
Madison	Off-Sale Only	----	1,500	424,616	321,181	103,435	24.4%	88,188	15,247	1,099	----	16,346	3.8%	20,000
Mahnomen	On- & Off-Sale	----	1,208	1,175,425	721,397	454,028	38.6%	417,238	36,790	6,151	21,564	21,377	1.8%	----
Maple Lake	Off-Sale Only	----	2,109	1,353,535	1,009,547	343,988	25.4%	257,835	86,153	6,757	9,560	83,350	6.2%	----
Mapleton	On- & Off-Sale	----	1,760	602,252	337,257	264,995	44.0%	220,260	44,735	28,085	----	72,820	12.1%	----
Marshall	Off-Sale Only	----	13,719	3,934,677	2,919,504	1,015,173	25.8%	448,948	566,225	1,805	----	568,030	14.4%	375,000
Mazeppa	On- & Off-Sale	----	846	336,904	200,632	136,272	40.4%	151,995	(15,723)	7,750	----	(7,973)	-2.4%	----
Medford	On- & Off-Sale	----	1,242	381,318	205,820	175,498	46.0%	182,209	(6,711)	8,914	----	2,203	0.6%	----
Menahga	On- & Off-Sale	----	1,342	774,890	472,674	302,216	39.0%	255,872	46,344	5,023	----	51,367	6.6%	60,000
Mentor	On- & Off-Sale	----	153	477,429	252,284	225,145	47.2%	180,738	44,407	4,860	----	49,267	10.3%	34,233
Milaca	Off-Sale Only	----	2,911	2,113,101	1,582,732	530,369	25.1%	335,672	194,697	4,084	19,961	178,820	8.5%	95,316
Millerville	On- & Off-Sale	----	107	353,629	196,679	156,950	44.4%	142,026	14,924	3,370	1,262	17,032	4.8%	----
Miltona	On- & Off-Sale	----	432	632,760	358,153	274,607	43.4%	252,758	21,849	913	----	22,762	3.6%	----
Montevideo	Off-Sale Only	----	5,327	2,206,458	1,623,133	583,325	26.4%	472,412	110,913	2,110	----	113,023	5.1%	100,000
Monticello	Off-Sale Only	----	13,125	5,166,066	3,876,697	1,289,369	25.0%	694,567	594,802	13,381	----	608,183	11.8%	600,000
Moose Lake	On- & Off-Sale	----	2,796	1,143,152	745,729	397,423	34.8%	334,915	62,508	----	41,735	20,773	1.8%	----
Mora	Off-Sale Only	----	3,523	2,883,872	2,098,114	785,758	27.2%	505,178	280,580	3,301	----	283,881	9.8%	270,000
Morris	Off-Sale Only	----	5,436	1,999,957	1,526,059	473,898	23.7%	302,664	171,234	4,463	----	175,697	8.8%	110,000
Nevis	On- & Off-Sale	----	404	623,861	349,777	274,084	43.9%	226,146	47,938	3,469	----	51,407	8.2%	35,000

**Table 9**  
**Comparison of Greater Minnesota City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
New York Mills	On- & Off-Sale	----	1,227	682,751	432,635	250,116	36.6%	201,458	48,658	4,695	----	53,353	7.8%	54,000
Nisswa	On- & Off-Sale	----	2,015	3,167,950	2,194,710	973,240	30.7%	729,202	244,038	----	10,420	233,618	7.4%	280,000
North Branch	Off-Sale Only	----	10,286	2,264,471	1,644,771	619,700	27.4%	398,520	221,180	139	20,545	200,774	8.9%	140,000
Northfield	Off-Sale Only	----	20,313	3,158,135	2,328,235	829,900	26.3%	601,926	227,974	26,084	----	254,058	8.0%	136,607
Northome	On- & Off-Sale	----	186	357,852	206,896	150,956	42.2%	128,079	22,877	6	----	22,883	6.4%	20,000
Ogema	On- & Off-Sale	[0]	187	369,738	188,651	181,087	49.0%	125,449	55,638	267	503	55,402	15.0%	----
Ogilvie	On- & Off-Sale	----	356	408,884	226,993	181,891	44.5%	172,908	8,983	204	----	9,187	2.2%	2,500
Okabena	On- & Off-Sale	----	187	270,816	163,654	107,162	39.6%	137,290	(30,128)	----	----	(30,128)	-11.1%	----
Olivia	Off-Sale Only	----	2,445	924,066	691,720	232,346	25.1%	196,138	36,208	3,485	----	39,693	4.3%	----
Orr	On- & Off-Sale	----	301	543,350	318,429	224,921	41.4%	163,761	61,160	6,216	----	67,376	12.4%	35,500
Osakis	On- & Off-Sale	----	1,753	760,328	435,159	325,169	42.8%	288,112	37,057	18,398	----	55,455	7.3%	----
Palisade	On- & Off-Sale	----	166	343,781	196,901	146,880	42.7%	123,898	22,982	15,552	----	38,534	11.2%	19,500
Park Rapids	Off-Sale Only	----	3,901	3,356,957	2,536,797	820,160	24.4%	497,954	322,206	1,670	----	323,876	9.6%	161,380
Parkers Prairie	On- & Off-Sale	----	1,016	636,554	423,725	212,829	33.4%	221,113	(8,284)	22,297	23,902	(9,889)	-1.6%	----
Paynesville	Off-Sale Only	----	2,443	1,281,957	1,001,791	280,166	21.9%	231,995	48,171	8,266	----	56,437	4.4%	43,000
Pelican Rapids	Off-Sale Only	----	2,498	1,204,722	886,187	318,535	26.4%	185,104	133,431	420	18,621	115,230	9.6%	33,300
Perham	Off-Sale Only	----	3,204	3,068,699	2,268,417	800,282	26.1%	376,024	424,258	7,928	28,772	403,414	13.1%	139,250
Pine City	Off-Sale Only	----	3,203	1,687,303	1,207,603	479,700	28.4%	325,037	154,663	3,714	----	158,377	9.4%	125,000
Pipestone	Off-Sale Only	----	4,239	1,502,213	1,086,098	416,115	27.7%	213,543	202,572	3,108	----	205,680	13.7%	88,000
Plainview	On- & Off-Sale	----	3,331	658,972	430,904	228,068	34.6%	226,575	1,493	13,088	----	14,581	2.2%	----
Princeton	Off-Sale Only	----	4,732	3,279,223	2,439,790	839,433	25.6%	540,804	298,629	27,064	----	325,693	9.9%	55,239
Proctor	Off-Sale Only	----	3,100	891,882	643,160	248,722	27.9%	200,196	48,526	120	----	48,646	5.5%	3,300
Randall	On- & Off-Sale	----	638	505,691	329,688	176,003	34.8%	188,267	(12,264)	7,788	----	(4,476)	-0.9%	----
Ranier	On- & Off-Sale	----	583	451,019	187,702	263,317	58.4%	199,374	63,943	3,605	----	67,548	15.0%	40,000
Redwood Falls	Off-Sale Only	----	5,207	2,206,194	1,616,133	590,061	26.7%	389,890	200,171	8,312	12,739	195,744	8.9%	100,000
Remer	On- & Off-Sale	[0]	375	590,942	389,453	201,489	34.1%	212,113	(10,624)	----	----	(10,624)	-1.8%	32,000
Roseau	Off-Sale Only	----	2,663	1,901,367	1,351,832	549,535	28.9%	228,500	321,035	879	----	321,914	16.9%	200,000
Round Lake	Off-Sale Only	----	377	121,410	86,867	34,543	28.5%	38,753	(4,210)	2,333	----	(1,877)	-1.5%	----
Rush City	Off-Sale Only	----	3,076	1,112,755	849,340	263,415	23.7%	221,941	41,474	2,590	----	44,064	4.0%	20,000
Russell	On- & Off-Sale	----	325	293,024	154,097	138,927	47.4%	120,581	18,346	1,115	----	19,461	6.6%	----
Sacred Heart	On- & Off-Sale	----	524	607,355	368,717	238,638	39.3%	217,207	21,431	18,764	1,069	39,126	6.4%	----
Saint Hilaire	On- & Off-Sale	----	279	385,703	225,890	159,813	41.4%	164,206	(4,393)	551	----	(3,842)	-1.0%	----
Saint James	Off-Sale Only	----	4,604	1,050,931	696,313	354,618	33.7%	184,315	170,303	3,668	----	173,971	16.6%	223,690
Sauk Rapids	Off-Sale Only	----	13,307	2,493,531	1,920,291	573,240	23.0%	434,385	138,855	7,910	----	146,765	5.9%	75,000
Sebekka	On- & Off-Sale	----	707	548,802	313,295	235,507	42.9%	208,086	27,421	33	----	27,454	5.0%	(200,000)
Sherburn	On- & Off-Sale	----	1,101	788,522	507,276	281,246	35.7%	283,490	(2,244)	7	295	(2,532)	-0.3%	10,000
Silver Bay	On- & Off-Sale	----	1,860	904,189	547,567	356,622	39.4%	322,936	33,686	1,504	8,435	26,755	3.0%	----
Silver Lake	On- & Off-Sale	----	813	553,511	290,682	262,829	47.5%	219,215	43,614	445	----	44,059	8.0%	----
Sleepy Eye	Off-Sale Only	----	3,541	626,996	479,380	147,616	23.5%	143,235	4,381	5,571	----	9,952	1.6%	5,000
South Haven	On- & Off-Sale	----	190	280,081	134,351	145,730	52.0%	139,989	5,741	2,272	----	8,013	2.9%	----
Spring Grove	On- & Off-Sale	----	1,305	373,415	251,774	121,641	32.6%	134,514	(12,873)	3,235	----	(9,638)	-2.6%	----
Stacy	On- & Off-Sale	----	1,501	2,796,166	1,804,081	992,085	35.5%	741,779	250,306	32,121	72,931	209,496	7.5%	10,000
Thief River Falls	Off-Sale Only	----	8,722	4,567,026	3,492,530	1,074,496	23.5%	620,554	453,942	8,428	----	462,370	10.1%	373,677
Tracy	On- & Off-Sale	----	2,135	867,299	516,735	350,564	40.4%	335,770	14,794	9,838	53	24,579	2.8%	10,000
Twin Valley	On- & Off-Sale	----	809	532,467	299,723	232,744	43.7%	216,065	16,679	287	----	16,966	3.2%	15,000
Two Harbors	Off-Sale Only	----	3,711	2,021,432	1,528,925	492,507	24.4%	368,012	124,495	1,366	----	125,861	6.2%	614
Ulen	On- & Off-Sale	----	558	396,756	186,216	210,540	53.1%	189,889	20,651	350	----	21,001	5.3%	----
Underwood	Off-Sale Only	----	341	492,419	366,031	126,388	25.7%	78,170	48,218	162	----	48,380	9.8%	20,000
Vergas	Off-Sale Only	----	347	485,749	389,980	95,769	19.7%	123,791	(28,022)	5,960	3,000	(25,062)	-5.2%	25,000
Verndale	On- & Off-Sale	----	594	256,297	137,806	118,491	46.2%	109,537	8,954	25	----	8,979	3.5%	----
Vesta	On- & Off-Sale	----	304	287,235	157,431	129,804	45.2%	109,278	20,526	----	----	20,526	7.1%	(10,000)
Wadena	Off-Sale Only	----	4,092	1,925,724	1,447,963	477,761	24.8%	276,973	200,788	7,205	----	207,993	10.8%	169,151
Waldorf	On- & Off-Sale	[0][21]	224	132,003	99,184	32,819	24.9%	69,044	(36,225)	84,305	----	48,080	36.4%	53,082
Walker	Off-Sale Only	----	937	932,263	689,165	243,098	26.1%	126,200	116,898	461	----	117,359	12.6%	95,600
Walnut Grove	On- & Off-Sale	----	846	497,365	249,923	247,442	49.8%	246,389	1,053	1,090	1,432	711	0.1%	3,000
Warroad	Off-Sale Only	----	1,781	1,483,385	1,086,536	396,849	26.8%	207,960	188,889	----	----	188,889	12.7%	85,000
Waverly	On- & Off-Sale	----	1,390	840,889	573,010	267,879	31.9%	262,296	5,583	215	1,907	3,891	0.5%	----
Wells	On- & Off-Sale	----	2,297	760,770	544,462	216,308	28.4%	275,206	(58,898)	6,336	----	(52,562)	-6.9%	(100,000)

**Table 9**  
**Comparison of Greater Minnesota City Liquor Store Operations - 2014**

Name of City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Profit/(Loss)		Net Transfers*
						Amount	Percent of Sales	Expenses	Income/(Loss)	Revenues	Expenses	Amount	Percent of Sales	
West Concord	On- & Off-Sale	----	787	345,596	192,107	153,489	44.4%	165,854	(12,365)	4,252	----	(8,113)	-2.3%	----
Williams	On- & Off-Sale	----	185	311,935	177,901	134,034	43.0%	147,329	(13,295)	----	----	(13,295)	-4.3%	----
Wilmont	On- & Off-Sale	[32]	340	----	----	----	----	1,212	(1,212)	73	----	(1,139)	----	72,531
Windom	Off-Sale Only	----	4,636	1,686,879	1,177,103	509,776	30.2%	285,502	224,274	2,616	----	226,890	13.5%	70,000
Winton	On- & Off-Sale	[32]	170	779	----	779	100.0%	49,928	(49,149)	2,183	9,396	(56,362)	-7235.2%	(56,362)
Wolf Lake	On- & Off-Sale	----	60	339,594	176,366	163,228	48.1%	140,683	22,545	1,263	1,787	22,021	6.5%	14,000
Worthington	Off-Sale Only	----	12,986	3,449,343	2,570,234	879,109	25.5%	435,914	443,195	6,699	----	449,894	13.0%	225,000
<b>Off-Sale Only</b>			<b>391,690</b>	<b>\$154,113,604</b>	<b>\$113,539,460</b>	<b>\$40,574,144</b>	<b>26.3%</b>	<b>\$24,937,821</b>	<b>\$15,636,323</b>	<b>\$902,992</b>	<b>\$750,110</b>	<b>\$15,789,205</b>	<b>10.2%</b>	<b>\$10,115,241</b>
<b>On- &amp; Off-Sale</b>			<b>81,322</b>	<b>\$59,731,645</b>	<b>\$36,184,975</b>	<b>\$23,546,670</b>	<b>39.4%</b>	<b>\$21,397,365</b>	<b>\$2,149,305</b>	<b>\$741,669</b>	<b>\$312,574</b>	<b>\$2,578,400</b>	<b>4.3%</b>	<b>\$1,887,956</b>
<b>All Stores</b>			<b>473,012</b>	<b>\$213,845,249</b>	<b>\$149,724,435</b>	<b>\$64,120,814</b>	<b>30.0%</b>	<b>\$46,335,186</b>	<b>\$17,785,628</b>	<b>\$1,644,661</b>	<b>\$1,062,684</b>	<b>\$18,367,605</b>	<b>8.6%</b>	<b>\$12,003,197</b>

Footnotes:

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

[21] Discontinued liquor operations in previous year.

[32] The enterprise fund was not in operation.

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

## **Appendix 2**

### **2014 Liquor Store Tables and Maps by Economic Development Region**

This page left blank intentionally

**Table 10**  
**Comparison of Off-Sale City Liquor Store Operations - 2014**  
**Average Per Store by Economic Development Region**

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Net Transfers*
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	13,166	3	\$2,650,593	\$1,976,966	\$673,627	25.4%	\$352,338	\$321,289	\$3,102	\$----	\$324,391	\$219,559
2 - Headwaters	19,690	4	2,519,952	1,830,156	689,796	27.4%	395,277	294,519	14,803	15,002	294,320	144,298
3 - Arrowhead	10,899	5	1,464,305	1,064,771	399,533	27.3%	259,007	140,526	7,006	----	147,532	85,841
4 - West Central	56,108	17	1,659,970	1,227,865	432,105	26.0%	261,763	170,342	4,561	15,558	159,345	128,101
5 - North Central	8,450	3	1,413,280	1,053,202	360,078	25.5%	199,277	160,801	5,494	----	166,295	118,250
6E - Southwest Central	30,675	6	1,954,628	1,487,743	466,885	23.9%	308,927	157,958	4,288	12,640	149,606	64,021
6W - Upper Southwest	12,517	5	945,501	693,379	252,122	26.7%	202,939	49,183	5,156	2,652	51,686	37,895
7E - East Central	43,290	9	2,445,578	1,811,934	633,644	25.9%	416,486	217,157	17,447	14,614	219,990	150,541
7W - Central	86,969	10	2,793,603	2,028,367	765,236	27.4%	443,258	321,978	33,738	12,751	342,965	241,531
8 - Southwest	50,949	9	1,754,458	1,286,330	468,128	26.7%	261,220	206,908	3,941	1,415	209,433	105,222
9 - South Central	25,895	8	957,400	691,176	266,224	27.8%	162,273	103,951	11,657	7,992	107,616	59,540
10 - Southeast	33,082	4	1,612,585	1,209,993	402,592	25.0%	314,617	87,975	7,700	202	95,473	37,652
11 - 7-County Metro Area	453,943	36	3,134,195	2,323,193	811,002	25.9%	581,432	229,570	12,580	16,593	225,557	186,827
<b>Average for Off-Sale</b>	<b>845,633</b>	<b>119</b>	<b>\$2,243,232</b>	<b>\$1,656,928</b>	<b>\$586,304</b>	<b>26.1%</b>	<b>\$385,457</b>	<b>\$200,847</b>	<b>\$11,394</b>	<b>\$11,323</b>	<b>\$200,918</b>	<b>\$141,521</b>

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

**Table 11**  
**Comparison of On-Sale City Liquor Store Operations - 2014**  
**Average Per Store by Economic Development Region**

Region	Population	Number of Stores	Sales	Cost of Sales	Gross Profit		Operating		Nonoperating		Net Income/ (Loss)	Net Transfers*
					Amount	Percent of Sales	Expenses	Income	Revenues	Expenses		
1 - Northwest	3,392	6	\$425,525	\$237,946	\$187,580	44.1%	\$172,679	\$14,901	\$1,582	\$----	\$16,483	\$17,403
2 - Headwaters	4,900	10	587,527	355,483	232,043	39.5%	200,249	31,795	3,889	2,156	33,527	19,675
3 - Arrowhead	7,952	12	482,202	275,556	206,646	42.9%	192,057	14,589	5,439	4,964	15,064	9,708
4 - West Central	9,586	15	492,991	283,494	209,498	42.5%	191,930	17,568	4,184	2,260	19,492	21,120
5 - North Central	7,952	15	649,828	414,279	235,548	36.2%	200,679	34,870	2,512	2,266	35,116	29,557
6E - Southwest Central	3,229	4	534,220	293,400	240,820	45.1%	229,581	11,239	8,819	267	19,791	----
6W - Upper Southwest	3,986	7	419,858	245,396	174,462	41.6%	167,487	6,975	16,621	1,207	22,388	9,527
7E - East Central	9,719	9	1,107,334	714,037	393,297	35.5%	307,829	85,468	10,794	13,599	82,662	61,074
7W - Central	4,578	5	526,295	332,639	193,656	36.8%	203,146	(9,490)	7,765	2,929	(4,654)	----
8 - Southwest	6,880	12	326,179	183,472	142,707	43.8%	141,562	1,145	1,977	676	2,446	7,675
9 - South Central	9,229	8	471,342	296,147	175,195	37.2%	173,956	1,239	19,761	785	20,214	(240)
10 - Southeast	9,919	8	377,034	234,682	142,352	37.8%	149,710	(7,358)	7,273	325	(411)	450
11 - 7-County Metro Area	16,706	3	2,978,969	1,692,819	1,286,150	43.2%	982,337	303,813	7,932	52,939	258,806	123,996
<b>Average for On-Sale</b>	<b>98,028</b>	<b>114</b>	<b>\$602,356</b>	<b>\$361,960</b>	<b>\$240,396</b>	<b>39.9%</b>	<b>\$213,547</b>	<b>\$26,849</b>	<b>\$6,715</b>	<b>\$4,135</b>	<b>\$29,428</b>	<b>\$19,824</b>

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

**Table 12**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Operating	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses as a Percent of Sales		Revenues	Expenses	Amount	Percent of Sales	
1 - Northwest														
Ada	On- & Off-Sale	----	1,673	\$517,394	\$317,046	\$200,348	\$187,039	36.2%	\$13,309	\$----	\$----	\$13,309	2.6%	(\$11,053)
Goodridge	On- & Off-Sale	----	136	350,213	179,175	171,038	164,240	46.9%	6,798	----	----	6,798	1.9%	37,238
Lancaster	On- & Off-Sale	----	342	289,946	153,556	136,390	123,785	42.7%	12,605	3,794	----	16,399	5.7%	29,000
Mentor	On- & Off-Sale	----	153	477,429	252,284	225,145	180,738	37.9%	44,407	4,860	----	49,267	10.3%	34,233
Roseau	Off-Sale Only	----	2,663	1,901,367	1,351,832	549,535	228,500	12.0%	321,035	879	----	321,914	16.9%	200,000
Saint Hilaire	On- & Off-Sale	----	279	385,703	225,890	159,813	164,206	42.6%	(4,393)	551	----	(3,842)	-1.0%	----
Thief River Falls	Off-Sale Only	----	8,722	4,567,026	3,492,530	1,074,496	620,554	13.6%	453,942	8,428	----	462,370	10.1%	373,677
Twin Valley	On- & Off-Sale	----	809	532,467	299,723	232,744	216,065	40.6%	16,679	287	----	16,966	3.2%	15,000
Warroad	Off-Sale Only	----	1,781	1,483,385	1,086,536	396,849	207,960	14.0%	188,889	----	----	188,889	12.7%	85,000
Total for Region			16,558	\$10,504,930	\$7,358,572	\$3,146,358	\$2,093,087	19.9%	\$1,053,271	\$18,799	\$----	\$1,072,070	10.2%	\$763,095
Percent of Total MLS Operations			1.8%	3.1%	3.1%	3.2%	3.0%	---	3.9%	0.9%	----	3.9%	---	4.0%
2 - Headwaters														
Akeley	On- & Off-Sale	----	439	\$374,086	\$216,592	\$157,494	\$143,600	38.4%	\$13,894	\$23	\$----	\$13,917	3.7%	\$1,750
Bagley	Off-Sale Only	----	1,413	1,166,331	878,553	287,778	245,339	21.0%	42,439	43,590	38,033	47,996	4.1%	20,000
Baudette	On- & Off-Sale	----	1,079	1,501,019	983,718	517,301	403,632	26.9%	113,669	879	----	114,548	7.6%	70,000
Bemidji	Off-Sale Only	----	14,376	5,556,520	3,905,273	1,651,247	837,815	15.1%	813,432	13,950	21,976	805,406	14.5%	395,810
Blackduck	On- & Off-Sale	----	797	955,873	587,334	368,539	302,943	31.7%	65,596	27,039	----	92,635	9.7%	60,000
Clearbrook	On- & Off-Sale	----	522	496,332	274,692	221,640	183,127	36.9%	38,513	----	----	38,513	7.8%	10,000
Kelliher	On- & Off-Sale	----	266	436,734	243,422	193,312	178,472	40.9%	14,840	1,329	----	16,169	3.7%	20,000
Mahnomen	On- & Off-Sale	----	1,208	1,175,425	721,397	454,028	417,238	35.5%	36,790	6,151	21,564	21,377	1.8%	----
Nevis	On- & Off-Sale	----	404	623,861	349,777	274,084	226,146	36.2%	47,938	3,469	----	51,407	8.2%	35,000
Park Rapids	Off-Sale Only	----	3,901	3,356,957	2,536,797	820,160	497,954	14.8%	322,206	1,670	----	323,876	9.6%	161,380
Williams	On- & Off-Sale	----	185	311,935	177,901	134,034	147,329	47.2%	(13,295)	----	----	(13,295)	-4.3%	----
Total for Region			24,590	\$15,955,073	\$10,875,456	\$5,079,617	\$3,583,595	22.5%	\$1,496,022	\$98,100	\$81,573	\$1,512,549	9.5%	\$773,940
Percent of Total MLS Operations			2.6%	4.8%	4.6%	5.2%	5.1%	---	5.5%	4.6%	4.5%	5.5%	---	4.1%
3 - Arrowhead														
Aitkin	Off-Sale Only	----	2,151	\$1,007,495	\$759,700	\$247,795	\$172,096	17.1%	\$75,699	\$23,247	\$----	\$98,946	9.8%	\$59,500
Barnum	On- & Off-Sale	----	611	479,066	241,586	237,480	230,642	48.1%	6,838	26,770	----	33,608	7.0%	----
Beaver Bay	On- & Off-Sale	----	182	440,554	252,725	187,829	208,559	47.3%	(20,730)	3,538	----	(17,192)	-3.9%	----
Big Falls	On- & Off-Sale	----	232	351,344	179,128	172,216	167,654	47.7%	4,562	534	----	5,096	1.5%	7,852
Cook	Off-Sale Only	----	570	1,487,066	1,112,880	374,186	237,453	16.0%	136,733	6,728	----	143,461	9.6%	165,789
Cromwell	On- & Off-Sale	----	241	380,526	202,749	177,777	189,763	49.9%	(11,986)	2,145	----	(9,841)	-2.6%	50,000
Grand Marais	Off-Sale Only	----	1,367	1,913,648	1,279,192	634,456	317,278	16.6%	317,178	3,567	----	320,745	16.8%	200,000
Littlefork	On- & Off-Sale	----	624	390,815	227,262	163,553	185,180	47.4%	(21,627)	3,217	----	(18,410)	-4.7%	----
Moose Lake	On- & Off-Sale	----	2,796	1,143,152	745,729	397,423	334,915	29.3%	62,508	----	41,735	20,773	1.8%	----
Northome	On- & Off-Sale	----	186	357,852	206,896	150,956	128,079	35.8%	22,877	6	----	22,883	6.4%	20,000
Orr	On- & Off-Sale	----	301	543,350	318,429	224,921	163,761	30.1%	61,160	6,216	----	67,376	12.4%	35,500
Palisade	On- & Off-Sale	----	166	343,781	196,901	146,880	123,898	36.0%	22,982	15,552	----	38,534	11.2%	19,500
Proctor	Off-Sale Only	----	3,100	891,882	643,160	248,722	200,196	22.4%	48,526	120	----	48,646	5.5%	3,300
Ranier	On- & Off-Sale	----	583	451,019	187,702	263,317	199,374	44.2%	63,943	3,605	----	67,548	15.0%	40,000
Silver Bay	On- & Off-Sale	----	1,860	904,189	547,567	356,622	322,936	35.7%	33,686	1,504	8,435	26,755	3.0%	----
Two Harbors	Off-Sale Only	----	3,711	2,021,432	1,528,925	492,507	368,012	18.2%	124,495	1,366	----	125,861	6.2%	614
Winton	On- & Off-Sale	[32]	170	779	----	779	49,928	6409.2%	(49,149)	2,183	9,396	(56,362)	-7235.2%	(56,362)
Total for Region			18,851	\$13,107,950	\$8,630,531	\$4,477,419	\$3,599,724	27.5%	\$877,695	\$100,298	\$59,566	\$918,427	7.0%	\$545,693
Percent of Total MLS Operations			2.0%	3.9%	3.6%	4.6%	5.1%	---	3.3%	4.7%	3.3%	3.4%	---	2.9%



**Table 12**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**

Operating Expenses as a Percent of Sales														
Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*	
									Revenues	Expenses	Amount	Percent of Sales		
4 - West Central														
Alexandria	Off-Sale Only	----	13,182	\$4,714,369	\$3,604,032	\$1,110,337	\$807,839	17.1%	\$302,498	\$403	\$9,496	\$293,405	6.2%	\$200,000
Audubon	On- & Off-Sale	----	532	520,286	327,554	192,732	202,945	39.0%	(10,213)	2,360	6,447	(14,300)	-2.7%	500
Barnesville	Off-Sale Only	----	2,621	366,935	284,507	82,428	88,581	24.1%	(6,153)	2,269	----	(3,884)	-1.1%	6,000
Battle Lake	Off-Sale Only	----	888	1,194,408	853,164	341,244	256,982	21.5%	84,262	3,188	----	87,450	7.3%	81,000
Brandon	On- & Off-Sale	[0]	497	487,795	283,020	204,775	169,632	34.8%	35,143	468	----	35,611	7.3%	105,000
Browns Valley	On- & Off-Sale	[21]	583	67,045	28,623	38,422	35,381	52.8%	3,041	6,701	----	9,742	14.5%	123,322
Callaway	On- & Off-Sale	----	233	485,337	243,441	241,896	217,239	44.8%	24,657	1,512	----	26,169	5.4%	19,980
Dalton	Off-Sale Only	----	249	321,199	246,507	74,692	80,426	25.0%	(5,734)	1,037	----	(4,697)	-1.5%	----
Detroit Lakes	Off-Sale Only	----	9,053	5,798,826	4,215,032	1,583,794	657,966	11.3%	925,828	16,132	151,801	790,159	13.6%	544,960
Elizabeth	Off-Sale Only	----	170	373,295	283,872	89,423	67,449	18.1%	21,974	----	----	21,974	5.9%	----
Erhard	Off-Sale Only	----	142	263,251	193,572	69,679	69,511	26.4%	168	2,125	----	2,293	0.9%	----
Fergus Falls	Off-Sale Only	----	13,280	5,567,249	3,976,930	1,590,319	943,274	16.9%	647,045	31,924	26,607	652,362	11.7%	571,539
Frazee	On- & Off-Sale	----	1,396	595,603	399,081	196,522	221,510	37.2%	(24,988)	111	----	(24,877)	-4.2%	----
Glenwood	Off-Sale Only	----	2,560	1,328,449	1,002,327	326,122	196,696	14.8%	129,426	1,472	----	130,898	9.9%	441,668
Hawley	Off-Sale Only	----	2,137	1,039,967	777,092	262,875	215,500	20.7%	47,375	53	26,189	21,239	2.0%	5,000
Hitterdal	On- & Off-Sale	----	205	377,455	177,703	199,752	195,272	51.7%	4,480	56	----	4,536	1.2%	----
Lake Park	On- & Off-Sale	----	800	689,239	395,401	293,838	275,479	40.0%	18,359	----	----	18,359	2.7%	----
Millerville	On- & Off-Sale	----	107	353,629	196,679	156,950	142,026	40.2%	14,924	3,370	1,262	17,032	4.8%	----
Miltona	On- & Off-Sale	----	432	632,760	358,153	274,607	252,758	39.9%	21,849	913	----	22,762	3.6%	----
Morris	Off-Sale Only	----	5,436	1,999,957	1,526,059	473,898	302,664	15.1%	171,234	4,463	----	175,697	8.8%	110,000
New York Mills	On- & Off-Sale	----	1,227	682,751	432,635	250,116	201,458	29.5%	48,658	4,695	----	53,353	7.8%	54,000
Ogema	On- & Off-Sale	[0]	187	369,738	188,651	181,087	125,449	33.9%	55,638	267	503	55,402	15.0%	----
Osakis	On- & Off-Sale	----	1,753	760,328	435,159	325,169	288,112	37.9%	37,057	18,398	----	55,455	7.3%	----
Parkers Prairie	On- & Off-Sale	----	1,016	636,554	423,725	212,829	221,113	34.7%	(8,284)	22,297	23,902	(9,889)	-1.6%	----
Pelican Rapids	Off-Sale Only	----	2,498	1,204,722	886,187	318,535	185,104	15.4%	133,431	420	18,621	115,230	9.6%	33,300
Perham	Off-Sale Only	----	3,204	3,068,699	2,268,417	800,282	376,024	12.3%	424,258	7,928	28,772	403,414	13.1%	139,250
Ulen	On- & Off-Sale	----	558	396,756	186,216	210,540	189,889	47.9%	20,651	350	----	21,001	5.3%	----
Underwood	Off-Sale Only	----	341	492,419	366,031	126,388	78,170	15.9%	48,218	162	----	48,380	9.8%	20,000
Vergas	Off-Sale Only	----	347	485,749	389,980	95,769	123,791	25.5%	(28,022)	5,960	3,000	(25,062)	-5.2%	25,000
Wolf Lake	On- & Off-Sale	----	60	339,594	176,366	163,228	140,683	41.4%	22,545	1,263	1,787	22,021	6.5%	14,000
Total for Region			65,694	\$35,614,364	\$25,126,116	\$10,488,248	\$7,328,923	20.6%	\$3,159,325	\$140,297	\$298,387	\$3,001,235	8.4%	\$2,494,519
Percent of Total MLS Operations			7.0%	10.6%	10.5%	10.8%	10.4%	---	11.7%	6.6%	16.4%	11.0%	---	13.1%
5 - North Central														
Clarissa	On- & Off-Sale	----	668	\$355,868	\$226,422	\$129,446	\$143,810	40.4%	(\$14,364)	\$4,266	\$----	(\$10,098)	-2.8%	\$----
Eagle Bend	On- & Off-Sale	----	517	271,571	150,520	121,051	113,310	41.7%	7,741	16,106	----	23,847	8.8%	8,000
Fifty Lakes	On- & Off-Sale	----	400	425,201	201,440	223,761	219,584	51.6%	4,177	----	----	4,177	1.0%	----
Flensburg	On- & Off-Sale	[0]	224	335,950	179,285	156,665	183,075	54.5%	(26,410)	4,103	3,674	(25,981)	-7.7%	----
Hackensack	On- & Off-Sale	----	315	1,049,481	716,444	333,037	257,041	24.5%	75,996	71	15,110	60,957	5.8%	----
Long Prairie	Off-Sale Only	----	3,421	1,381,852	1,022,477	359,375	194,657	14.1%	164,718	8,816	----	173,534	12.6%	90,000
Longville	On- & Off-Sale	----	157	1,464,774	902,453	562,321	390,281	26.6%	172,040	263	4,785	167,518	11.4%	263,361
Menahga	On- & Off-Sale	----	1,342	774,890	472,674	302,216	255,872	33.0%	46,344	5,023	----	51,367	6.6%	60,000
Nisswa	On- & Off-Sale	----	2,015	3,167,950	2,194,710	973,240	729,202	23.0%	244,038	----	10,420	233,618	7.4%	280,000
Randall	On- & Off-Sale	----	638	505,691	329,688	176,003	188,267	37.2%	(12,264)	7,788	----	(4,476)	-0.9%	----
Remer	On- & Off-Sale	[0]	375	590,942	389,453	201,489	212,113	35.9%	(10,624)	----	----	(10,624)	-1.8%	32,000
Sebeka	On- & Off-Sale	----	707	548,802	313,295	235,507	208,086	37.9%	27,421	33	----	27,454	5.0%	(200,000)
Verndale	On- & Off-Sale	----	594	256,297	137,806	118,491	109,537	42.7%	8,954	25	----	8,979	3.5%	----
Wadena	Off-Sale Only	----	4,092	1,925,724	1,447,963	477,761	276,973	14.4%	200,788	7,205	----	207,993	10.8%	169,151
Walker	Off-Sale Only	----	937	932,263	689,165	243,098	126,200	13.5%	116,898	461	----	117,359	12.6%	95,600

**Table 12**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Operating	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses as a Percent of Sales		Revenues	Expenses	Amount	Percent of Sales	
Total for Region			16,402	\$13,987,256	\$9,373,795	\$4,613,461	\$3,608,008	25.8%	\$1,005,453	\$54,160	\$33,989	\$1,025,624	7.3%	\$798,112
Percent of Total MLS Operations			1.7%	4.2%	3.9%	4.7%	5.1%	---	3.7%	2.6%	1.9%	3.8%	---	4.2%
6E - Southwest Central														
Buffalo Lake	On- & Off-Sale	----	695	\$433,466	\$232,847	\$200,619	\$215,955	49.8%	(\$15,336)	\$8,802	\$----	(\$6,534)	-1.5%	\$----
Darwin	Off-Sale Only	----	353	499,757	394,718	105,039	94,404	18.9%	10,635	2,221	----	12,856	2.6%	----
Dassel	Off-Sale Only	----	1,460	1,026,472	793,118	233,354	204,813	20.0%	28,541	13,956	31,793	10,704	1.0%	----
Fairfax	On- & Off-Sale	----	1,197	542,546	281,354	261,192	265,946	49.0%	(4,754)	7,266	----	2,512	0.5%	----
Glencoe	Off-Sale Only	----	5,552	1,470,175	1,090,383	379,792	236,881	16.1%	142,911	118	12,001	131,028	8.9%	(124,876)
Hutchinson	Off-Sale Only	----	14,124	5,612,423	4,311,031	1,301,392	754,706	13.4%	546,686	3,118	32,045	517,759	9.2%	450,000
Litchfield	Off-Sale Only	----	6,741	2,194,875	1,645,486	549,389	366,621	16.7%	182,768	2,829	----	185,597	8.5%	59,000
Olivia	Off-Sale Only	----	2,445	924,066	691,720	232,346	196,138	21.2%	36,208	3,485	----	39,693	4.3%	----
Sacred Heart	On- & Off-Sale	----	524	607,355	368,717	238,638	217,207	35.8%	21,431	18,764	1,069	39,126	6.4%	----
Silver Lake	On- & Off-Sale	----	813	553,511	290,682	262,829	219,215	39.6%	43,614	445	----	44,059	8.0%	----
Total for Region			33,904	\$13,864,646	\$10,100,056	\$3,764,590	\$2,771,886	20.0%	\$992,704	\$61,004	\$76,908	\$976,800	7.0%	\$384,124
Percent of Total MLS Operations			3.6%	4.1%	4.2%	3.9%	3.9%	---	3.7%	2.9%	4.2%	3.6%	---	2.0%
6W - Upper Southwest														
Appleton	Off-Sale Only	----	1,374	\$493,350	\$355,407	\$137,943	\$112,111	22.7%	\$25,832	\$4,529	\$----	\$30,361	6.2%	\$----
Benson	On- & Off-Sale	----	3,163	1,111,551	718,889	392,662	306,871	27.6%	85,791	18,085	----	103,876	9.3%	80,000
Boyd	On- & Off-Sale	----	163	461,755	237,565	224,190	200,609	43.4%	23,581	28,650	----	52,231	11.3%	(17,000)
Clontarf	On- & Off-Sale	----	153	374,383	211,909	162,474	193,195	51.6%	(30,721)	32,500	----	1,779	0.5%	3,089
Danvers	On- & Off-Sale	----	94	345,676	186,391	159,285	159,917	46.3%	(632)	804	----	172	----	----
Dawson	Off-Sale Only	----	1,492	438,827	304,750	134,077	136,409	31.1%	(2,332)	529	----	(1,803)	-0.4%	----
De Graff	On- & Off-Sale	----	124	429,959	241,666	188,293	201,596	46.9%	(13,303)	32,265	8,450	10,512	2.4%	600
Granite Falls	Off-Sale Only	----	2,824	1,164,256	862,425	301,831	205,576	17.7%	96,255	17,511	13,261	100,505	8.6%	69,475
Hanley Falls	On- & Off-Sale	----	289	215,682	121,354	94,328	110,222	51.1%	(15,894)	4,040	----	(11,854)	-5.5%	----
Madison	Off-Sale Only	----	1,500	424,616	321,181	103,435	88,188	20.8%	15,247	1,099	----	16,346	3.8%	20,000
Montevideo	Off-Sale Only	----	5,327	2,206,458	1,623,133	583,325	472,412	21.4%	110,913	2,110	----	113,023	5.1%	100,000
Total for Region			16,503	\$7,666,513	\$5,184,670	\$2,481,843	\$2,187,106	28.5%	\$294,737	\$142,122	\$21,711	\$415,148	5.4%	\$256,164
Percent of Total MLS Operations			1.7%	2.3%	2.2%	2.6%	3.1%	---	1.1%	6.7%	1.2%	1.5%	---	1.3%
7E - East Central														
Braham	Off-Sale Only	----	1,812	\$1,278,801	\$979,681	\$299,120	\$279,150	21.8%	\$19,970	\$94,259	\$91,023	\$23,206	1.8%	\$20,000
Cambridge	Off-Sale Only	----	8,338	4,975,797	3,753,437	1,222,360	783,569	15.7%	438,791	7,287	----	446,078	9.0%	429,315
Finlayson	On- & Off-Sale	----	310	556,315	315,157	241,158	185,523	33.3%	55,635	5,016	----	60,651	10.9%	13,433
Foreston	On- & Off-Sale	----	527	343,757	157,749	186,008	174,292	50.7%	11,716	7,860	630	18,946	5.5%	10,000
Hinckley	On- & Off-Sale	----	1,794	2,555,119	1,745,829	809,290	562,917	22.0%	246,373	1,137	48,833	198,677	7.8%	107,704
Isanti	Off-Sale Only	----	5,409	2,414,876	1,751,938	662,938	358,507	14.8%	304,431	14,587	----	319,018	13.2%	200,000
Isle	On- & Off-Sale	----	773	983,037	576,079	406,958	348,578	35.5%	58,380	15,059	----	73,439	7.5%	75,000
Lindstrom	On- & Off-Sale	----	4,458	2,322,727	1,600,445	722,282	584,464	25.2%	137,818	35,748	----	173,566	7.5%	331,030
Milaca	Off-Sale Only	----	2,911	2,113,101	1,582,732	530,369	335,672	15.9%	194,697	4,084	19,961	178,820	8.5%	95,316
Mora	Off-Sale Only	----	3,523	2,883,872	2,098,114	785,758	505,178	17.5%	280,580	3,301	----	283,881	9.8%	270,000
North Branch	Off-Sale Only	----	10,286	2,264,471	1,644,771	619,700	398,520	17.6%	221,180	139	20,545	200,774	8.9%	140,000
Ogilvie	On- & Off-Sale	----	356	408,884	226,993	181,891	172,908	42.3%	8,983	204	----	9,187	2.2%	2,500
Pine City	Off-Sale Only	----	3,203	1,687,303	1,207,603	479,700	325,037	19.3%	154,663	3,714	----	158,377	9.4%	125,000
Princeton	Off-Sale Only	----	4,732	3,279,223	2,439,790	839,433	540,804	16.5%	298,629	27,064	----	325,693	9.9%	55,239
Rush City	Off-Sale Only	----	3,076	1,112,755	849,340	263,415	221,941	19.9%	41,474	2,590	----	44,064	4.0%	20,000

**Table 12**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
							Expenses			Revenues	Expenses	Amount	Percent of Sales	
Stacy	On- & Off-Sale	----	1,501	2,796,166	1,804,081	992,085	741,779	26.5%	250,306	32,121	72,931	209,496	7.5%	10,000
<b>Total for Region</b>			<b>53,009</b>	<b>\$31,976,204</b>	<b>\$22,733,739</b>	<b>\$9,242,465</b>	<b>\$6,518,839</b>	<b>20.4%</b>	<b>\$2,723,626</b>	<b>\$254,170</b>	<b>\$253,923</b>	<b>\$2,723,873</b>	<b>8.5%</b>	<b>\$1,904,537</b>
<b>Percent of Total MLS Operations</b>			<b>5.6%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.3%</b>	<b>---</b>	<b>10.1%</b>	<b>12.0%</b>	<b>14.0%</b>	<b>10.0%</b>	<b>---</b>	<b>10.0%</b>
<b>7W - Central</b>														
Big Lake	Off-Sale Only	----	10,587	\$3,725,408	\$2,649,008	\$1,076,400	\$546,389	14.7%	\$530,011	\$4,415	\$86,644	\$447,782	12.0%	\$312,245
Buffalo	Off-Sale Only	----	15,911	4,632,524	3,319,129	1,313,395	787,108	17.0%	526,287	188,937	31,302	683,922	14.8%	550,000
Delano	Off-Sale Only	----	5,757	2,457,665	1,757,007	700,658	453,625	18.5%	247,033	2,070	----	249,103	10.1%	150,000
Elk River	Off-Sale Only	----	23,730	6,825,342	4,750,195	2,075,147	1,026,678	15.0%	1,048,469	105,639	----	1,154,108	16.9%	685,060
Gilman	On- & Off-Sale	[0]	239	341,551	155,423	186,128	185,602	54.3%	526	11,894	----	12,420	3.6%	----
Holdingford	On- & Off-Sale	----	713	369,304	209,270	160,034	187,202	50.7%	(27,168)	11,453	1,363	(17,078)	-4.6%	----
Howard Lake	On- & Off-Sale	----	2,046	799,648	591,140	208,508	240,640	30.1%	(32,132)	12,992	11,374	(30,514)	-3.8%	----
Maple Lake	Off-Sale Only	----	2,109	1,353,535	1,009,547	343,988	257,835	19.0%	86,153	6,757	9,560	83,350	6.2%	----
Monticello	Off-Sale Only	----	13,125	5,166,066	3,876,697	1,289,369	694,567	13.4%	594,802	13,381	----	608,183	11.8%	600,000
Paynesville	Off-Sale Only	----	2,443	1,281,957	1,001,791	280,166	231,995	18.1%	48,171	8,266	----	56,437	4.4%	43,000
Sauk Rapids	Off-Sale Only	----	13,307	2,493,531	1,920,291	573,240	434,385	17.4%	138,855	7,910	----	146,765	5.9%	75,000
South Haven	On- & Off-Sale	----	190	280,081	134,351	145,730	139,989	50.0%	5,741	2,272	----	8,013	2.9%	----
Waverly	On- & Off-Sale	----	1,390	840,889	573,010	267,879	262,296	31.2%	5,583	215	1,907	3,891	0.5%	----
<b>Total for Region</b>			<b>91,547</b>	<b>\$30,567,501</b>	<b>\$21,946,859</b>	<b>\$8,620,642</b>	<b>\$5,448,311</b>	<b>17.8%</b>	<b>\$3,172,331</b>	<b>\$376,201</b>	<b>\$142,150</b>	<b>\$3,406,382</b>	<b>11.1%</b>	<b>\$2,415,305</b>
<b>Percent of Total MLS Operations</b>			<b>9.7%</b>	<b>9.1%</b>	<b>9.2%</b>	<b>8.9%</b>	<b>7.8%</b>	<b>---</b>	<b>11.8%</b>	<b>17.7%</b>	<b>7.8%</b>	<b>12.5%</b>	<b>---</b>	<b>12.6%</b>
<b>8 - Southwest</b>														
Avoca	On- & Off-Sale	----	141	\$231,197	\$114,695	\$116,502	\$112,856	48.8%	\$3,646	\$3,057	\$3,884	\$2,819	1.2%	\$18,600
Balaton	On- & Off-Sale	----	631	399,391	248,771	150,620	154,258	38.6%	(3,638)	1,357	----	(2,281)	-0.6%	1
Hadley	On- & Off-Sale	----	54	243,054	110,178	132,876	154,495	63.6%	(21,619)	7,034	----	(14,585)	-6.0%	(12,242)
Heron Lake	On- & Off-Sale	----	690	366,214	201,059	165,155	143,208	39.1%	21,947	139	2,515	19,571	5.3%	----
Ivanhoe	On- & Off-Sale	----	553	458,549	285,119	173,430	183,403	40.0%	(9,973)	15	228	(10,186)	-2.2%	----
Jackson	Off-Sale Only	----	3,369	1,192,484	864,987	327,497	198,061	16.6%	129,436	2,329	----	131,765	11.0%	41,000
Lake Benton	On- & Off-Sale	[32]	674	----	----	----	----	----	----	----	----	----	----	10,207
Lakefield	Off-Sale Only	----	1,712	447,763	323,346	124,417	88,299	19.7%	36,118	2,918	----	39,036	8.7%	3,000
Luverne	Off-Sale Only	----	4,704	1,249,159	932,697	316,462	252,074	20.2%	64,388	5,348	----	69,736	5.6%	45,000
Marshall	Off-Sale Only	----	13,719	3,934,677	2,919,504	1,015,173	448,948	11.4%	566,225	1,805	----	568,030	14.4%	375,000
Okabena	On- & Off-Sale	----	187	270,816	163,654	107,162	137,290	50.7%	(30,128)	----	----	(30,128)	-11.1%	----
Pipestone	Off-Sale Only	----	4,239	1,502,213	1,086,098	416,115	213,543	14.2%	202,572	3,108	----	205,680	13.7%	88,000
Redwood Falls	Off-Sale Only	----	5,207	2,206,194	1,616,133	590,061	389,890	17.7%	200,171	8,312	12,739	195,744	8.9%	100,000
Round Lake	Off-Sale Only	----	377	121,410	86,867	34,543	38,753	31.9%	(4,210)	2,333	----	(1,877)	-1.5%	----
Russell	On- & Off-Sale	----	325	293,024	154,097	138,927	120,581	41.2%	18,346	1,115	----	19,461	6.6%	----
Tracy	On- & Off-Sale	----	2,135	867,299	516,735	350,564	335,770	38.7%	14,794	9,838	53	24,579	2.8%	10,000
Vesta	On- & Off-Sale	----	304	287,235	157,431	129,804	109,278	38.0%	20,526	----	----	20,526	7.1%	(10,000)
Walnut Grove	On- & Off-Sale	----	846	497,365	249,923	247,442	246,389	49.5%	1,053	1,090	1,432	711	0.1%	3,000
Wilmont	On- & Off-Sale	[32]	340	----	----	----	1,212	----	(1,212)	73	----	(1,139)	----	72,531
Windom	Off-Sale Only	----	4,636	1,686,879	1,177,103	509,776	285,502	16.9%	224,274	2,616	----	226,890	13.5%	70,000
Worthington	Off-Sale Only	----	12,986	3,449,343	2,570,234	879,109	435,914	12.6%	443,195	6,699	----	449,894	13.0%	225,000
<b>Total for Region</b>			<b>57,829</b>	<b>\$19,704,266</b>	<b>\$13,778,631</b>	<b>\$5,925,635</b>	<b>\$4,049,724</b>	<b>20.6%</b>	<b>\$1,875,911</b>	<b>\$59,186</b>	<b>\$20,851</b>	<b>\$1,914,246</b>	<b>9.7%</b>	<b>\$1,039,097</b>
<b>Percent of Total MLS Operations</b>			<b>6.1%</b>	<b>5.9%</b>	<b>5.8%</b>	<b>6.1%</b>	<b>5.8%</b>	<b>---</b>	<b>7.0%</b>	<b>2.8%</b>	<b>1.1%</b>	<b>7.0%</b>	<b>---</b>	<b>5.4%</b>

**Table 12**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**

Operating Expenses as a Percent of Sales														
Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*	
									Revenues	Expenses	Amount	Percent of Sales		
9 - South Central														
Blue Earth	Off-Sale Only	----	3,309	\$1,506,518	\$1,118,914	\$387,604	\$292,549	19.4%	\$95,055	\$520	\$----	\$95,575	6.3%	\$10,132
Butterfield	Off-Sale Only	----	584	230,420	167,508	62,912	55,345	24.0%	7,567	28,037	24,703	10,901	4.7%	----
Cleveland	On- & Off-Sale	----	721	200,670	112,016	88,654	105,666	52.7%	(17,012)	21,835	255	4,568	2.3%	----
Elmore	Off-Sale Only	----	586	122,145	92,610	29,535	32,270	26.4%	(2,735)	52	----	(2,683)	-2.2%	----
Fairmont	Off-Sale Only	----	10,464	3,446,047	2,469,101	976,946	482,580	14.0%	494,366	10,420	----	504,786	14.6%	187,500
Hanska	On- & Off-Sale	----	380	280,726	155,057	125,669	110,548	39.4%	15,121	5,742	126	20,737	7.4%	10,000
Kiester	Off-Sale Only	----	487	202,656	146,705	55,951	52,781	26.0%	3,170	44,920	39,230	8,860	4.4%	20,000
Le Center	On- & Off-Sale	----	2,506	827,787	515,642	312,145	239,958	29.0%	72,187	57	5,606	66,638	8.1%	25,000
Lewisville	On- & Off-Sale	----	240	178,005	98,283	79,722	87,475	49.1%	(7,753)	11,718	----	3,965	2.2%	----
Madelia	Off-Sale Only	----	2,320	473,486	358,874	114,612	55,110	11.6%	59,502	67	----	59,569	12.6%	30,000
Mapleton	On- & Off-Sale	----	1,760	602,252	337,257	264,995	220,260	36.6%	44,735	28,085	----	72,820	12.1%	----
Saint James	Off-Sale Only	----	4,604	1,050,931	696,313	354,618	184,315	17.5%	170,303	3,668	----	173,971	16.6%	223,690
Sherburn	On- & Off-Sale	----	1,101	788,522	507,276	281,246	283,490	36.0%	(2,244)	7	295	(2,532)	-0.3%	10,000
Sleepy Eye	Off-Sale Only	----	3,541	626,996	479,380	147,616	143,235	22.8%	4,381	5,571	----	9,952	1.6%	5,000
Waldorf	On- & Off-Sale	[0][21]	224	132,003	99,184	32,819	69,044	52.3%	(36,225)	84,305	----	48,080	36.4%	53,082
Wells	On- & Off-Sale	----	2,297	760,770	544,462	216,308	275,206	36.2%	(58,898)	6,336	----	(52,562)	-6.9%	(100,000)
Total for Region			35,124	\$11,429,934	\$7,898,582	\$3,531,352	\$2,689,832	23.5%	\$841,520	\$251,340	\$70,215	\$1,022,645	8.9%	\$474,404
Percent of Total MLS Operations			3.7%	3.4%	3.3%	3.6%	3.8%	---	3.1%	11.8%	3.9%	3.8%	---	2.5%
10 - Southeast														
Caledonia	Off-Sale Only	----	2,824	\$631,724	\$478,859	\$152,865	\$139,954	22.2%	\$12,911	\$765	\$----	\$13,676	2.2%	\$----
Conger	On- & Off-Sale	----	139	245,245	151,789	93,456	116,119	47.3%	(22,663)	7,053	----	(15,610)	-6.4%	3,600
Kasson	Off-Sale Only	----	6,124	1,324,533	1,017,775	306,758	228,180	17.2%	78,578	3,943	----	82,521	6.2%	14,000
Kellogg	On- & Off-Sale	[21]	441	----	----	----	1,312	----	(1,312)	2,047	----	735	----	----
Kenyon	On- & Off-Sale	----	1,828	674,823	444,431	230,392	219,104	32.5%	11,288	11,844	2,603	20,529	3.0%	----
Lonsdale	Off-Sale Only	----	3,821	1,335,947	1,015,102	320,845	288,409	21.6%	32,436	9	808	31,637	2.4%	----
Mazeppa	On- & Off-Sale	----	846	336,904	200,632	136,272	151,995	45.1%	(15,723)	7,750	----	(7,973)	-2.4%	----
Medford	On- & Off-Sale	----	1,242	381,318	205,820	175,498	182,209	47.8%	(6,711)	8,914	----	2,203	0.6%	----
Northfield	Off-Sale Only	----	20,313	3,158,135	2,328,235	829,900	601,926	19.1%	227,974	26,084	----	254,058	8.0%	136,607
Plainview	On- & Off-Sale	----	3,331	658,972	430,904	228,068	226,575	34.4%	1,493	13,088	----	14,581	2.2%	----
Spring Grove	On- & Off-Sale	----	1,305	373,415	251,774	121,641	134,514	36.0%	(12,873)	3,235	----	(9,638)	-2.6%	----
West Concord	On- & Off-Sale	----	787	345,596	192,107	153,489	165,854	48.0%	(12,365)	4,252	----	(8,113)	-2.3%	----
Total for Region			43,001	\$9,466,612	\$6,717,428	\$2,749,184	\$2,456,151	25.9%	\$293,033	\$88,984	\$3,411	\$378,606	4.0%	\$154,207
Percent of Total MLS Operations			4.6%	2.8%	2.8%	2.8%	3.5%	---	1.1%	4.2%	0.2%	1.4%	---	0.8%
11 - 7-County Metro Area														
Anoka	Off-Sale Only	----	17,586	\$4,179,462	\$3,253,385	\$926,077	\$763,387	18.3%	\$162,690	\$37,816	\$----	\$200,506	4.8%	\$300,000
Apple Valley	Off-Sale Only	----	50,330	9,292,224	6,600,147	2,692,077	1,612,171	17.3%	1,079,906	94,885	112,141	1,062,650	11.4%	600,000
Brooklyn Center	Off-Sale Only	----	29,889	5,852,465	4,293,383	1,559,082	1,354,123	23.1%	204,959	21,810	37,560	189,209	3.2%	362,190
Columbia Heights	Off-Sale Only	----	19,709	8,415,371	6,343,663	2,071,708	1,536,982	18.3%	534,726	3,230	223,926	314,030	3.7%	199,386
Eden Prairie	Off-Sale Only	----	62,593	12,198,670	8,805,885	3,392,785	2,209,455	18.1%	1,183,330	22,164	----	1,205,494	9.9%	1,000,000
Edina	Off-Sale Only	----	50,261	13,515,168	9,936,468	3,578,700	2,450,384	18.1%	1,128,316	23,656	6,366	1,145,606	8.5%	1,035,000
Farmington	Off-Sale Only	----	22,386	4,639,194	3,467,797	1,171,397	848,037	18.3%	323,360	----	----	323,360	7.0%	70,016
Fridley	Off-Sale Only	----	27,952	4,786,987	3,525,672	1,261,315	1,070,644	22.4%	190,671	11,855	----	202,526	4.2%	250,000
Lakeville	Off-Sale Only	----	59,361	14,883,858	11,078,916	3,804,942	2,347,079	15.8%	1,457,863	52,851	152,980	1,357,734	9.1%	1,369,063
Lexington	Off-Sale Only	----	2,068	2,942,500	2,342,046	600,454	514,330	17.5%	86,124	13,229	19,003	80,350	2.7%	75,000
Mound	Off-Sale Only	----	9,318	2,919,731	2,158,289	761,442	540,991	18.5%	220,451	27	----	220,478	7.6%	61,529
Richfield	Off-Sale Only	----	36,157	11,500,417	8,601,930	2,898,487	2,017,819	17.5%	880,668	15,679	----	896,347	7.8%	716,460

**Table 12**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**

Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
							Expenses			Revenues	Expenses	Amount	Percent of Sales	
Robbinsdale	Off-Sale Only	----	14,512	3,171,109	2,343,440	827,669	659,839	20.8%	167,830	16,237	----	184,067	5.8%	150,000
Rogers	On- & Off-Sale	----	12,230	3,354,995	2,294,289	1,060,706	724,581	21.6%	336,125	(1,231)	16,418	318,476	9.5%	212,987
Saint Anthony	Off-Sale Only	----	8,965	6,078,039	4,704,566	1,373,473	1,174,674	19.3%	198,799	64,143	----	262,942	4.3%	395,444
Saint Francis	Off-Sale Only	----	7,296	2,109,482	1,551,662	557,820	396,770	18.8%	161,050	10,693	----	171,743	8.1%	66,685
Savage	Off-Sale Only	----	29,047	4,245,608	3,079,994	1,165,614	921,026	21.7%	244,588	----	45,362	199,226	4.7%	----
Spring Lake Park	Off-Sale Only	----	6,513	2,100,732	1,547,692	553,040	513,846	24.5%	39,194	64,602	----	103,796	4.9%	75,000
Wayzata	On- & Off-Sale	----	4,476	5,581,912	2,784,167	2,797,745	2,222,430	39.8%	575,315	25,027	142,400	457,942	8.2%	159,000
<b>Total for Region</b>			<b>470,649</b>	<b>\$121,767,924</b>	<b>\$88,713,391</b>	<b>\$33,054,533</b>	<b>\$23,878,568</b>	<b>19.6%</b>	<b>\$9,175,965</b>	<b>\$476,673</b>	<b>\$756,156</b>	<b>\$8,896,482</b>	<b>7.3%</b>	<b>\$7,097,760</b>
<b>Percent of Total MLS Operations</b>			<b>49.9%</b>	<b>36.3%</b>	<b>37.2%</b>	<b>34.0%</b>	<b>34.0%</b>	<b>---</b>	<b>34.0%</b>	<b>22.5%</b>	<b>41.6%</b>	<b>32.6%</b>	<b>---</b>	<b>37.2%</b>
<b>Off-Sale Only</b>			<b>845,633</b>	<b>\$266,944,621</b>	<b>\$197,174,395</b>	<b>\$69,770,226</b>	<b>\$45,869,378</b>	<b>17.2%</b>	<b>\$23,900,848</b>	<b>\$1,355,869</b>	<b>\$1,347,448</b>	<b>\$23,909,269</b>	<b>9.0%</b>	<b>\$16,841,014</b>
<b>On- &amp; Off-Sale</b>			<b>98,028</b>	<b>\$68,668,552</b>	<b>\$41,263,431</b>	<b>\$27,405,121</b>	<b>\$24,344,376</b>	<b>35.5%</b>	<b>\$3,060,745</b>	<b>\$765,465</b>	<b>\$471,392</b>	<b>\$3,354,818</b>	<b>4.9%</b>	<b>\$2,259,943</b>
<b>All Stores</b>			<b>943,661</b>	<b>\$335,613,173</b>	<b>\$238,437,826</b>	<b>\$97,175,347</b>	<b>\$70,213,754</b>	<b>20.9%</b>	<b>\$26,961,593</b>	<b>\$2,121,334</b>	<b>\$1,818,840</b>	<b>\$27,264,087</b>	<b>8.1%</b>	<b>\$19,100,957</b>

Footnotes:

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

[21] Discontinued liquor operations in previous year.

[32] The enterprise fund was not in operation.

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

**Table 13**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**  
**Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment**

Operating Expenses as a Percent of Sales															
Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*	
										Revenues	Expenses	Amount	Percent of Sales		
1 - Northwest															
1	Roseau	Off-Sale Only	----	2,663	\$1,901,367	\$1,351,832	\$549,535	\$228,500	12.0%	\$321,035	\$879	\$----	\$321,914	16.9%	\$200,000
2	Warroad	Off-Sale Only	----	1,781	1,483,385	1,086,536	396,849	207,960	14.0%	188,889	----	----	188,889	12.7%	85,000
3	Thief River Falls	Off-Sale Only	----	8,722	4,567,026	3,492,530	1,074,496	620,554	13.6%	453,942	8,428	----	462,370	10.1%	373,677
1	Mentor	On- & Off-Sale	----	153	477,429	252,284	225,145	180,738	37.9%	44,407	4,860	----	49,267	10.3%	34,233
2	Lancaster	On- & Off-Sale	----	342	289,946	153,556	136,390	123,785	42.7%	12,605	3,794	----	16,399	5.7%	29,000
3	Twin Valley	On- & Off-Sale	----	809	532,467	299,723	232,744	216,065	40.6%	16,679	287	----	16,966	3.2%	15,000
4	Ada	On- & Off-Sale	----	1,673	517,394	317,046	200,348	187,039	36.2%	13,309	----	----	13,309	2.6%	(11,053)
5	Goodridge	On- & Off-Sale	----	136	350,213	179,175	171,038	164,240	46.9%	6,798	----	----	6,798	1.9%	37,238
6	Saint Hilaire	On- & Off-Sale	----	279	385,703	225,890	159,813	164,206	42.6%	(4,393)	551	----	(3,842)	-1.0%	----
Total for Region				16,558	\$10,504,930	\$7,358,572	\$3,146,358	\$2,093,087	19.9%	\$1,053,271	\$18,799	\$----	\$1,072,070	10.2%	\$763,095
Percent of Total MLS Operations				1.8%	3.1%	3.1%	3.2%	3.0%	---	3.9%	0.9%	----	3.9%	---	4.0%
2 - Headwaters															
1	Bemidji	Off-Sale Only	----	14,376	\$5,556,520	\$3,905,273	\$1,651,247	\$837,815	15.1%	\$813,432	\$13,950	\$21,976	\$805,406	14.5%	\$395,810
2	Park Rapids	Off-Sale Only	----	3,901	3,356,957	2,536,797	820,160	497,954	14.8%	322,206	1,670	----	323,876	9.6%	161,380
3	Bagley	Off-Sale Only	----	1,413	1,166,331	878,553	287,778	245,339	21.0%	42,439	43,590	38,033	47,996	4.1%	20,000
1	Blackduck	On- & Off-Sale	----	797	955,873	587,334	368,539	302,943	31.7%	65,596	27,039	----	92,635	9.7%	60,000
2	Nevis	On- & Off-Sale	----	404	623,861	349,777	274,084	226,146	36.2%	47,938	3,469	----	51,407	8.2%	35,000
3	Clearbrook	On- & Off-Sale	----	522	496,332	274,692	221,640	183,127	36.9%	38,513	----	----	38,513	7.8%	10,000
4	Baudette	On- & Off-Sale	----	1,079	1,501,019	983,718	517,301	403,632	26.9%	113,669	879	----	114,548	7.6%	70,000
5	Akeley	On- & Off-Sale	----	439	374,086	216,592	157,494	143,600	38.4%	13,894	23	----	13,917	3.7%	1,750
6	Kelliher	On- & Off-Sale	----	266	436,734	243,422	193,312	178,472	40.9%	14,840	1,329	----	16,169	3.7%	20,000
7	Mahnomen	On- & Off-Sale	----	1,208	1,175,425	721,397	454,028	417,238	35.5%	36,790	6,151	21,564	21,377	1.8%	----
8	Williams	On- & Off-Sale	----	185	311,935	177,901	134,034	147,329	47.2%	(13,295)	----	----	(13,295)	-4.3%	----
Total for Region				24,590	\$15,955,073	\$10,875,456	\$5,079,617	\$3,583,595	22.5%	\$1,496,022	\$98,100	\$81,573	\$1,512,549	9.5%	\$773,940
Percent of Total MLS Operations				2.6%	4.8%	4.6%	5.2%	5.1%	---	5.5%	4.6%	4.5%	5.5%	---	4.1%
3 - Arrowhead															
1	Grand Marais	Off-Sale Only	----	1,367	\$1,913,648	\$1,279,192	\$634,456	\$317,278	16.6%	\$317,178	\$3,567	\$----	\$320,745	16.8%	\$200,000
2	Aitkin	Off-Sale Only	----	2,151	1,007,495	759,700	247,795	172,096	17.1%	75,699	23,247	----	98,946	9.8%	59,500
3	Cook	Off-Sale Only	----	570	1,487,066	1,112,880	374,186	237,453	16.0%	136,733	6,728	----	143,461	9.6%	165,789
4	Two Harbors	Off-Sale Only	----	3,711	2,021,432	1,528,925	492,507	368,012	18.2%	124,495	1,366	----	125,861	6.2%	614
5	Proctor	Off-Sale Only	----	3,100	891,882	643,160	248,722	200,196	22.4%	48,526	120	----	48,646	5.5%	3,300
1	Ranier	On- & Off-Sale	----	583	451,019	187,702	263,317	199,374	44.2%	63,943	3,605	----	67,548	15.0%	40,000
2	Orr	On- & Off-Sale	----	301	543,350	318,429	224,921	163,761	30.1%	61,160	6,216	----	67,376	12.4%	35,500
3	Palisade	On- & Off-Sale	----	166	343,781	196,901	146,880	123,898	36.0%	22,982	15,552	----	38,534	11.2%	19,500
4	Barnum	On- & Off-Sale	----	611	479,066	241,586	237,480	230,642	48.1%	6,838	26,770	----	33,608	7.0%	----
5	Northome	On- & Off-Sale	----	186	357,852	206,896	150,956	128,079	35.8%	22,877	6	----	22,883	6.4%	20,000
6	Silver Bay	On- & Off-Sale	----	1,860	904,189	547,567	356,622	322,936	35.7%	33,686	1,504	8,435	26,755	3.0%	----
7	Moose Lake	On- & Off-Sale	----	2,796	1,143,152	745,729	397,423	334,915	29.3%	62,508	----	41,735	20,773	1.8%	----
8	Big Falls	On- & Off-Sale	----	232	351,344	179,128	172,216	167,654	47.7%	4,562	534	----	5,096	1.5%	7,852
9	Cromwell	On- & Off-Sale	----	241	380,526	202,749	177,777	189,763	49.9%	(11,986)	2,145	----	(9,841)	-2.6%	50,000
10	Beaver Bay	On- & Off-Sale	----	182	440,554	252,725	187,829	208,559	47.3%	(20,730)	3,538	----	(17,192)	-3.9%	----
11	Littlefork	On- & Off-Sale	----	624	390,815	227,262	163,553	185,180	47.4%	(21,627)	3,217	----	(18,410)	-4.7%	----
12	Winton	On- & Off-Sale	[32]	170	779	----	779	49,928	6409.2%	(49,149)	2,183	9,396	(56,362)	-7235.2%	(56,362)
Total for Region				18,851	\$13,107,950	\$8,630,531	\$4,477,419	\$3,599,724	27.5%	\$877,695	\$100,298	\$59,566	\$918,427	7.0%	\$545,693
Percent of Total MLS Operations				2.0%	3.9%	3.6%	4.6%	5.1%	---	3.3%	4.7%	3.3%	3.4%	---	2.9%
4 - West Central															
1	Detroit Lakes	Off-Sale Only	----	9,053	\$5,798,826	\$4,215,032	\$1,583,794	\$657,966	11.3%	\$925,828	\$16,132	\$151,801	\$790,159	13.6%	\$544,960
2	Perham	Off-Sale Only	----	3,204	3,068,699	2,268,417	800,282	376,024	12.3%	424,258	7,928	28,772	403,414	13.1%	139,250
3	Fergus Falls	Off-Sale Only	----	13,280	5,567,249	3,976,930	1,590,319	943,274	16.9%	647,045	31,924	26,607	652,362	11.7%	571,539
4	Glenwood	Off-Sale Only	----	2,560	1,328,449	1,002,327	326,122	196,696	14.8%	129,426	1,472	----	130,898	9.9%	441,668



**Table 13**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**  
**Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment**

Operating Expenses as a Percent of Sales															
Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*	
										Revenues	Expenses	Amount	Percent of Sales		
5	Underwood	Off-Sale Only	----	341	492,419	366,031	126,388	78,170	15.9%	48,218	162	----	48,380	9.8%	20,000
6	Pelican Rapids	Off-Sale Only	----	2,498	1,204,722	886,187	318,535	185,104	15.4%	133,431	420	18,621	115,230	9.6%	33,300
7	Morris	Off-Sale Only	----	5,436	1,999,957	1,526,059	473,898	302,664	15.1%	171,234	4,463	----	175,697	8.8%	110,000
8	Battle Lake	Off-Sale Only	----	888	1,194,408	853,164	341,244	256,982	21.5%	84,262	3,188	----	87,450	7.3%	81,000
9	Alexandria	Off-Sale Only	----	13,182	4,714,369	3,604,032	1,110,337	807,839	17.1%	302,498	403	9,496	293,405	6.2%	200,000
10	Elizabeth	Off-Sale Only	----	170	373,295	283,872	89,423	67,449	18.1%	21,974	----	----	21,974	5.9%	----
11	Hawley	Off-Sale Only	----	2,137	1,039,967	777,092	262,875	215,500	20.7%	47,375	53	26,189	21,239	2.0%	5,000
12	Erhard	Off-Sale Only	----	142	263,251	193,572	69,679	69,511	26.4%	168	2,125	----	2,293	0.9%	----
13	Barnesville	Off-Sale Only	----	2,621	366,935	284,507	82,428	88,581	24.1%	(6,153)	2,269	----	(3,884)	-1.1%	6,000
14	Dalton	Off-Sale Only	----	249	321,199	246,507	74,692	80,426	25.0%	(5,734)	1,037	----	(4,697)	-1.5%	----
15	Vergas	Off-Sale Only	----	347	485,749	389,980	95,769	123,791	25.5%	(28,022)	5,960	3,000	(25,062)	-5.2%	25,000
1	Ogema	On- & Off-Sale	[0]	187	369,738	188,651	181,087	125,449	33.9%	55,638	267	503	55,402	15.0%	----
2	Browns Valley	On- & Off-Sale	[21]	583	67,045	28,623	38,422	35,381	52.8%	3,041	6,701	----	9,742	14.5%	123,322
3	New York Mills	On- & Off-Sale	----	1,227	682,751	432,635	250,116	201,458	29.5%	48,658	4,695	----	53,353	7.8%	54,000
4	Brandon	On- & Off-Sale	[0]	497	487,795	283,020	204,775	169,632	34.8%	35,143	468	----	35,611	7.3%	105,000
5	Osakis	On- & Off-Sale	----	1,753	760,328	435,159	325,169	288,112	37.9%	37,057	18,398	----	55,455	7.3%	----
6	Wolf Lake	On- & Off-Sale	----	60	339,594	176,366	163,228	140,683	41.4%	22,545	1,263	1,787	22,021	6.5%	14,000
7	Callaway	On- & Off-Sale	----	233	485,337	243,441	241,896	217,239	44.8%	24,657	1,512	----	26,169	5.4%	19,980
8	Ulen	On- & Off-Sale	----	558	396,756	186,216	210,540	189,889	47.9%	20,651	350	----	21,001	5.3%	----
9	Millerville	On- & Off-Sale	----	107	353,629	196,679	156,950	142,026	40.2%	14,924	3,370	1,262	17,032	4.8%	----
10	Miltona	On- & Off-Sale	----	432	632,760	358,153	274,607	252,758	39.9%	21,849	913	----	22,762	3.6%	----
11	Lake Park	On- & Off-Sale	----	800	689,239	395,401	293,838	275,479	40.0%	18,359	----	----	18,359	2.7%	----
12	Hitterdal	On- & Off-Sale	----	205	377,455	177,703	199,752	195,272	51.7%	4,480	56	----	4,536	1.2%	----
13	Parkers Prairie	On- & Off-Sale	----	1,016	636,554	423,725	212,829	221,113	34.7%	(8,284)	22,297	23,902	(9,889)	-1.6%	----
14	Audubon	On- & Off-Sale	----	532	520,286	327,554	192,732	202,945	39.0%	(10,213)	2,360	6,447	(14,300)	-2.7%	500
15	Frazee	On- & Off-Sale	----	1,396	595,603	399,081	196,522	221,510	37.2%	(24,988)	111	----	(24,877)	-4.2%	----
Total for Region				65,694	\$35,614,364	\$25,126,116	\$10,488,248	\$7,328,923	20.6%	\$3,159,325	\$140,297	\$298,387	\$3,001,235	8.4%	\$2,494,519
Percent of Total MLS Operations				7.0%	10.6%	10.5%	10.8%	10.5%	---	11.7%	6.6%	16.4%	11.0%	---	13.1%
5 - North Central															
1	Walker	Off-Sale Only	----	937	\$932,263	\$689,165	\$243,098	\$126,200	13.5%	\$116,898	\$461	\$----	\$117,359	12.6%	\$95,600
2	Long Prairie	Off-Sale Only	----	3,421	1,381,852	1,022,477	359,375	194,657	14.1%	164,718	8,816	----	173,534	12.6%	90,000
3	Wadena	Off-Sale Only	----	4,092	1,925,724	1,447,963	477,761	276,973	14.4%	200,788	7,205	----	207,993	10.8%	169,151
1	Longville	On- & Off-Sale	----	157	1,464,774	902,453	562,321	390,281	26.6%	172,040	263	4,785	167,518	11.4%	263,361
2	Eagle Bend	On- & Off-Sale	----	517	271,571	150,520	121,051	113,310	41.7%	7,741	16,106	----	23,847	8.8%	8,000
3	Nisswa	On- & Off-Sale	----	2,015	3,167,950	2,194,710	973,240	729,202	23.0%	244,038	----	10,420	233,618	7.4%	280,000
4	Menahga	On- & Off-Sale	----	1,342	774,890	472,674	302,216	255,872	33.0%	46,344	5,023	----	51,367	6.6%	60,000
5	Hackensack	On- & Off-Sale	----	315	1,049,481	716,444	333,037	257,041	24.5%	75,996	71	15,110	60,957	5.8%	----
6	Sebeka	On- & Off-Sale	----	707	548,802	313,295	235,507	208,086	37.9%	27,421	33	----	27,454	5.0%	(200,000)
7	Verndale	On- & Off-Sale	----	594	256,297	137,806	118,491	109,537	42.7%	8,954	25	----	8,979	3.5%	----
8	Fifty Lakes	On- & Off-Sale	----	400	425,201	201,440	223,761	219,584	51.6%	4,177	----	----	4,177	1.0%	----
9	Randall	On- & Off-Sale	----	638	505,691	329,688	176,003	188,267	37.2%	(12,264)	7,788	----	(4,476)	-0.9%	----
10	Remer	On- & Off-Sale	[0]	375	590,942	389,453	201,489	212,113	35.9%	(10,624)	----	----	(10,624)	-1.8%	32,000
11	Clarissa	On- & Off-Sale	----	668	355,868	226,422	129,446	143,810	40.4%	(14,364)	4,266	----	(10,098)	-2.8%	----
12	Flensburg	On- & Off-Sale	[0]	224	335,950	179,285	156,665	183,075	54.5%	(26,410)	4,103	3,674	(25,981)	-7.7%	----
Total for Region				16,402	\$13,987,256	\$9,373,795	\$4,613,461	\$3,608,008	25.8%	\$1,005,453	\$54,160	\$33,989	\$1,025,624	7.3%	\$798,112
Percent of Total MLS Operations				1.7%	4.2%	3.9%	4.8%	5.2%	---	3.7%	2.6%	1.9%	3.8%	---	4.2%
6E - Southwest Central															
1	Hutchinson	Off-Sale Only	----	14,124	\$5,612,423	\$4,311,031	\$1,301,392	\$754,706	13.4%	\$546,686	\$3,118	\$32,045	\$517,759	9.2%	\$450,000
2	Glencoe	Off-Sale Only	----	5,552	1,470,175	1,090,383	379,792	236,881	16.1%	142,911	118	12,001	131,028	8.9%	(124,876)
3	Litchfield	Off-Sale Only	----	6,741	2,194,875	1,645,486	549,389	366,621	16.7%	182,768	2,829	----	185,597	8.5%	59,000
4	Olivia	Off-Sale Only	----	2,445	924,066	691,720	232,346	196,138	21.2%	36,208	3,485	----	39,693	4.3%	----
5	Darwin	Off-Sale Only	----	353	499,757	394,718	105,039	94,404	18.9%	10,635	2,221	----	12,856	2.6%	----
6	Dassel	Off-Sale Only	----	1,460	1,026,472	793,118	233,354	204,813	20.0%	28,541	13,956	31,793	10,704	1.0%	----

**Table 13**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**  
**Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment**

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating Expenses as a Percent of Sales		Income/ (Loss)	Nonoperating Revenues Expenses		Net Profit/(Loss)		Net Transfers*
													Amount	Percent of Sales	
1	Silver Lake	On- & Off-Sale	----	813	553,511	290,682	262,829	219,215	39.6%	43,614	445	----	44,059	8.0%	----
2	Sacred Heart	On- & Off-Sale	----	524	607,355	368,717	238,638	217,207	35.8%	21,431	18,764	1,069	39,126	6.4%	----
3	Fairfax	On- & Off-Sale	----	1,197	542,546	281,354	261,192	265,946	1.4%	(4,754)	7,266	----	2,512	0.5%	----
4	Buffalo Lake	On- & Off-Sale	----	695	433,466	232,847	200,619	215,955	----	(15,336)	8,802	----	(6,534)	-1.5%	----
<b>Total for Region</b>				<b>33,904</b>	<b>\$13,864,646</b>	<b>\$10,100,056</b>	<b>\$3,764,590</b>	<b>\$2,771,886</b>	<b>20.0%</b>	<b>\$992,704</b>	<b>\$61,004</b>	<b>\$76,908</b>	<b>\$976,800</b>	<b>7.0%</b>	<b>\$384,124</b>
<b>Percent of Total MLS Operations</b>				<b>3.6%</b>	<b>4.1%</b>	<b>4.2%</b>	<b>3.9%</b>	<b>3.9%</b>	<b>---</b>	<b>3.7%</b>	<b>2.9%</b>	<b>4.2%</b>	<b>3.6%</b>	<b>---</b>	<b>2.0%</b>
<b>6W - Upper Southwest</b>															
1	Granite Falls	Off-Sale Only	----	2,824	\$1,164,256	\$862,425	\$301,831	\$205,576	17.7%	\$96,255	\$17,511	\$13,261	\$100,505	8.6%	\$69,475
2	Appleton	Off-Sale Only	----	1,374	493,350	355,407	137,943	112,111	22.7%	25,832	4,529	----	30,361	6.2%	----
3	Montevideo	Off-Sale Only	----	5,327	2,206,458	1,623,133	583,325	472,412	21.4%	110,913	2,110	----	113,023	5.1%	100,000
4	Madison	Off-Sale Only	----	1,500	424,616	321,181	103,435	88,188	20.8%	15,247	1,099	----	16,346	3.8%	20,000
5	Dawson	Off-Sale Only	----	1,492	438,827	304,750	134,077	136,409	31.1%	(2,332)	529	----	(1,803)	-0.4%	----
1	Boyd	On- & Off-Sale	----	163	461,755	237,565	224,190	200,609	43.4%	23,581	28,650	----	52,231	11.3%	(17,000)
2	Benson	On- & Off-Sale	----	3,163	1,111,551	718,889	392,662	306,871	27.6%	85,791	18,085	----	103,876	9.3%	80,000
3	De Graff	On- & Off-Sale	----	124	429,959	241,666	188,293	201,596	46.9%	(13,303)	32,265	8,450	10,512	2.4%	600
4	Clontarf	On- & Off-Sale	----	153	374,383	211,909	162,474	193,195	51.6%	(30,721)	32,500	----	1,779	0.5%	3,089
5	Danvers	On- & Off-Sale	----	94	345,676	186,391	159,285	159,917	46.3%	(632)	804	----	172	----	----
6	Hanley Falls	On- & Off-Sale	----	289	215,682	121,354	94,328	110,222	51.1%	(15,894)	4,040	----	(11,854)	-5.5%	----
<b>Total for Region</b>				<b>16,503</b>	<b>\$7,666,513</b>	<b>\$5,184,670</b>	<b>\$2,481,843</b>	<b>\$2,187,106</b>	<b>28.5%</b>	<b>\$294,737</b>	<b>\$142,122</b>	<b>\$21,711</b>	<b>\$415,148</b>	<b>5.4%</b>	<b>\$256,164</b>
<b>Percent of Total MLS Operations</b>				<b>1.7%</b>	<b>2.3%</b>	<b>2.2%</b>	<b>2.6%</b>	<b>3.1%</b>	<b>---</b>	<b>1.1%</b>	<b>6.7%</b>	<b>1.2%</b>	<b>1.5%</b>	<b>---</b>	<b>1.3%</b>
<b>7E - East Central</b>															
1	Isanti	Off-Sale Only	----	5,409	\$2,414,876	\$1,751,938	\$662,938	\$358,507	14.8%	\$304,431	\$14,587	\$----	\$319,018	13.2%	\$200,000
2	Princeton	Off-Sale Only	----	4,732	3,279,223	2,439,790	839,433	540,804	16.5%	298,629	27,064	----	325,693	9.9%	55,239
3	Mora	Off-Sale Only	----	3,523	2,883,872	2,098,114	785,758	505,178	17.5%	280,580	3,301	----	283,881	9.8%	270,000
4	Pine City	Off-Sale Only	----	3,203	1,687,303	1,207,603	479,700	325,037	19.3%	154,663	3,714	----	158,377	9.4%	125,000
5	Cambridge	Off-Sale Only	----	8,338	4,975,797	3,753,437	1,222,360	783,569	15.7%	438,791	7,287	----	446,078	9.0%	429,315
6	North Branch	Off-Sale Only	----	10,286	2,264,471	1,644,771	619,700	398,520	17.6%	221,180	139	20,545	200,774	8.9%	140,000
7	Milaca	Off-Sale Only	----	2,911	2,113,101	1,582,732	530,369	335,672	15.9%	194,697	4,084	19,961	178,820	8.5%	95,316
8	Rush City	Off-Sale Only	----	3,076	1,112,755	849,340	263,415	221,941	19.9%	41,474	2,590	----	44,064	4.0%	20,000
9	Braham	Off-Sale Only	----	1,812	1,278,801	979,681	299,120	279,150	21.8%	19,970	94,259	91,023	23,206	1.8%	20,000
1	Finlayson	On- & Off-Sale	----	310	556,315	315,157	241,158	185,523	33.3%	55,635	5,016	----	60,651	10.9%	13,433
2	Hinckley	On- & Off-Sale	----	1,794	2,555,119	1,745,829	809,290	562,917	22.0%	246,373	1,137	48,833	198,677	7.8%	107,704
3	Lindstrom	On- & Off-Sale	----	4,458	2,322,727	1,600,445	722,282	584,464	25.2%	137,818	35,748	----	173,566	7.5%	331,030
4	Isle	On- & Off-Sale	----	773	983,037	576,079	406,958	348,578	35.5%	58,380	15,059	----	73,439	7.5%	75,000
5	Stacy	On- & Off-Sale	----	1,501	2,796,166	1,804,081	992,085	741,779	26.5%	250,306	32,121	72,931	209,496	7.5%	10,000
6	Foreston	On- & Off-Sale	----	527	343,757	157,749	186,008	174,292	50.7%	11,716	7,860	630	18,946	5.5%	10,000
7	Ogilvie	On- & Off-Sale	----	356	408,884	226,993	181,891	172,908	42.3%	8,983	204	----	9,187	2.2%	2,500
<b>Total for Region</b>				<b>53,009</b>	<b>\$31,976,204</b>	<b>\$22,733,739</b>	<b>\$9,242,465</b>	<b>\$6,518,839</b>	<b>20.4%</b>	<b>\$2,723,626</b>	<b>\$254,170</b>	<b>\$253,923</b>	<b>\$2,723,873</b>	<b>8.5%</b>	<b>\$1,904,537</b>
<b>Percent of Total MLS Operations</b>				<b>5.6%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.5%</b>	<b>9.3%</b>	<b>---</b>	<b>10.1%</b>	<b>12.0%</b>	<b>14.0%</b>	<b>10.0%</b>	<b>---</b>	<b>10.0%</b>
<b>7W - Central</b>															
1	Elk River	Off-Sale Only	----	23,730	\$6,825,342	\$4,750,195	\$2,075,147	\$1,026,678	15.0%	\$1,048,469	\$105,639	\$----	\$1,154,108	16.9%	\$685,060
2	Buffalo	Off-Sale Only	----	15,911	4,632,524	3,319,129	1,313,395	787,108	17.0%	526,287	188,937	31,302	683,922	14.8%	550,000
3	Big Lake	Off-Sale Only	----	10,587	3,725,408	2,649,008	1,076,400	546,389	14.7%	530,011	4,415	86,644	447,782	12.0%	312,245
4	Monticello	Off-Sale Only	----	13,125	5,166,066	3,876,697	1,289,369	694,567	13.4%	594,802	13,381	----	608,183	11.8%	600,000
5	Delano	Off-Sale Only	----	5,757	2,457,665	1,757,007	700,658	453,625	18.5%	247,033	2,070	----	249,103	10.1%	150,000
6	Maple Lake	Off-Sale Only	----	2,109	1,353,535	1,009,547	343,988	257,835	19.0%	86,153	6,757	9,560	83,530	6.2%	----
7	Sauk Rapids	Off-Sale Only	----	13,307	2,493,531	1,920,291	573,240	434,385	17.4%	138,855	7,910	----	146,765	5.9%	75,000
8	Paynesville	Off-Sale Only	----	2,443	1,281,957	1,001,791	280,166	231,995	18.1%	48,171	8,266	----	56,437	4.4%	43,000
1	Gilman	On- & Off-Sale	[0]	239	341,551	155,423	186,128	185,602	54.3%	526	11,894	----	12,420	3.6%	----
2	South Haven	On- & Off-Sale	----	190	280,081	134,351	145,730	139,989	50.0%	5,741	2,272	----	8,013	2.9%	----
3	Waverly	On- & Off-Sale	----	1,390	840,889	573,010	267,879	262,296	31.2%	5,583	215	1,907	3,891	0.5%	----



**Table 13**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**  
**Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment**

Operating Expenses as a Percent of Sales															
Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Expenses	Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*	
										Revenues	Expenses	Amount	Percent of Sales		
4	Howard Lake	On- & Off-Sale	----	2,046	799,648	591,140	208,508	240,640	30.1%	(32,132)	12,992	11,374	(30,514)	-3.8%	----
5	Holdingford	On- & Off-Sale	----	713	369,304	209,270	160,034	187,202	50.7%	(27,168)	11,453	1,363	(17,078)	-4.6%	----
Total for Region				91,547	\$30,567,501	\$21,946,859	\$8,620,642	\$5,448,311	17.8%	\$3,172,331	\$376,201	\$142,150	\$3,406,382	11.1%	\$2,415,305
Percent of Total MLS Operations				9.7%	9.1%	9.2%	8.9%	7.8%	---	11.8%	17.7%	7.8%	12.5%	---	12.6%
8 - Southwest															
1	Marshall	Off-Sale Only	----	13,719	\$3,934,677	\$2,919,504	\$1,015,173	\$448,948	11.4%	\$566,225	\$1,805	\$----	\$568,030	14.4%	\$375,000
2	Pipestone	Off-Sale Only	----	4,239	1,502,213	1,086,098	416,115	213,543	14.2%	202,572	3,108	----	205,680	13.7%	88,000
3	Windom	Off-Sale Only	----	4,636	1,686,879	1,177,103	509,776	285,502	16.9%	224,274	2,616	----	226,890	13.5%	70,000
4	Worthington	Off-Sale Only	----	12,986	3,449,343	2,570,234	879,109	435,914	12.6%	443,195	6,699	----	449,894	13.0%	225,000
5	Jackson	Off-Sale Only	----	3,369	1,192,484	864,987	327,497	198,061	16.6%	129,436	2,329	----	131,765	11.0%	41,000
6	Redwood Falls	Off-Sale Only	----	5,207	2,206,194	1,616,133	590,061	389,890	17.7%	200,171	8,312	12,739	195,744	8.9%	100,000
7	Lakefield	Off-Sale Only	----	1,712	447,763	323,346	124,417	88,299	19.7%	36,118	2,918	----	39,036	8.7%	3,000
8	Luverne	Off-Sale Only	----	4,704	1,249,159	932,697	316,462	252,074	20.2%	64,388	5,348	----	69,736	5.6%	45,000
9	Round Lake	Off-Sale Only	----	377	121,410	86,867	34,543	38,753	31.9%	(4,210)	2,333	----	(1,877)	-1.5%	----
1	Vesta	On- & Off-Sale	----	304	287,235	157,431	129,804	109,278	38.0%	20,526	----	----	20,526	7.1%	(10,000)
2	Russell	On- & Off-Sale	----	325	293,024	154,097	138,927	120,581	41.2%	18,346	1,115	----	19,461	6.6%	----
3	Heron Lake	On- & Off-Sale	----	690	366,214	201,059	165,155	143,208	39.1%	21,947	139	2,515	19,571	5.3%	----
4	Tracy	On- & Off-Sale	----	2,135	867,299	516,735	350,564	335,770	38.7%	14,794	9,838	53	24,579	2.8%	10,000
5	Avoca	On- & Off-Sale	----	141	231,197	114,695	116,502	112,856	48.8%	3,646	3,057	3,884	2,819	1.2%	18,600
6	Walnut Grove	On- & Off-Sale	----	846	497,365	249,923	247,442	246,389	49.5%	1,053	1,090	1,432	711	0.1%	3,000
7	Lake Benton	On- & Off-Sale	[32]	674	----	----	----	----	----	----	----	----	----	----	10,207
8	Wilmont	On- & Off-Sale	[32]	340	----	----	----	1,212	----	(1,212)	73	----	(1,139)	----	72,531
9	Balaton	On- & Off-Sale	----	631	399,391	248,771	150,620	154,258	38.6%	(3,638)	1,357	----	(2,281)	-0.6%	1
10	Ivanhoe	On- & Off-Sale	----	553	458,549	285,119	173,430	183,403	40.0%	(9,973)	15	228	(10,186)	-2.2%	----
11	Hadley	On- & Off-Sale	----	54	243,054	110,178	132,876	154,495	63.6%	(21,619)	7,034	----	(14,585)	-6.0%	(12,242)
12	Okabena	On- & Off-Sale	----	187	270,816	163,654	107,162	137,290	50.7%	(30,128)	----	----	(30,128)	-11.1%	----
Total for Region				57,829	\$19,704,266	\$13,778,631	\$5,925,635	\$4,049,724	20.6%	\$1,875,911	\$59,186	\$20,851	\$1,914,246	9.7%	\$1,039,097
Percent of Total MLS Operations				6.1%	5.9%	5.8%	6.1%	5.8%	---	7.0%	2.8%	1.1%	7.0%	---	5.4%
9 - South Central															
1	Saint James	Off-Sale Only	----	4,604	\$1,050,931	\$696,313	\$354,618	\$184,315	17.5%	\$170,303	\$3,668	\$----	\$173,971	16.6%	\$223,690
2	Fairmont	Off-Sale Only	----	10,464	3,446,047	2,469,101	976,946	482,580	14.0%	494,366	10,420	----	504,786	14.6%	187,500
3	Madelia	Off-Sale Only	----	2,320	473,486	358,874	114,612	55,110	11.6%	59,502	67	----	59,569	12.6%	30,000
4	Blue Earth	Off-Sale Only	----	3,309	1,506,518	1,118,914	387,604	292,549	19.4%	95,055	520	----	95,575	6.3%	10,132
5	Butterfield	Off-Sale Only	----	584	230,420	167,508	62,912	55,345	24.0%	7,567	28,037	24,703	10,901	4.7%	----
6	Kiester	Off-Sale Only	----	487	202,656	146,705	55,951	52,781	26.0%	3,170	44,920	39,230	8,860	4.4%	20,000
7	Sleepy Eye	Off-Sale Only	----	3,541	626,996	479,380	147,616	143,235	22.8%	4,381	5,571	----	9,952	1.6%	5,000
8	Elmore	Off-Sale Only	----	586	122,145	92,610	29,535	32,270	26.4%	(2,735)	52	----	(2,683)	-2.2%	----
1	Waldorf	On- & Off-Sale	[0][21]	224	132,003	99,184	32,819	69,044	52.3%	(36,225)	84,305	----	48,080	36.4%	53,082
2	Mapleton	On- & Off-Sale	----	1,760	602,252	337,257	264,995	220,260	36.6%	44,735	28,085	----	72,820	12.1%	----
3	Le Center	On- & Off-Sale	----	2,506	827,787	515,642	312,145	239,958	29.0%	72,187	57	5,606	66,638	8.1%	25,000
4	Hanska	On- & Off-Sale	----	380	280,726	155,057	125,669	110,548	39.4%	15,121	5,742	126	20,737	7.4%	10,000
5	Cleveland	On- & Off-Sale	----	721	200,670	112,016	88,654	105,666	52.7%	(17,012)	21,835	255	4,568	2.3%	----
6	Lewisville	On- & Off-Sale	----	240	178,005	98,283	79,722	87,475	49.1%	(7,753)	11,718	----	3,965	2.2%	----
7	Sherburn	On- & Off-Sale	----	1,101	788,522	507,276	281,246	283,490	36.0%	(2,244)	7	295	(2,532)	-0.3%	10,000
8	Wells	On- & Off-Sale	----	2,297	760,770	544,462	216,308	275,206	36.2%	(58,898)	6,336	----	(52,562)	-6.9%	(100,000)
Total for Region				35,124	\$11,429,934	\$7,898,582	\$3,531,352	\$2,689,832	23.5%	\$841,520	\$251,340	\$70,215	\$1,022,645	8.9%	\$474,404
Percent of Total MLS Operations				3.7%	3.4%	3.3%	3.6%	3.8%	---	3.1%	11.8%	3.9%	3.8%	---	2.5%
10 - Southeast															
1	Northfield	Off-Sale Only	----	20,313	\$3,158,135	\$2,328,235	\$829,900	\$601,926	19.1%	\$227,974	\$26,084	\$----	\$254,058	8.0%	\$136,607
2	Kasson	Off-Sale Only	----	6,124	1,324,533	1,017,775	306,758	228,180	17.2%	78,578	3,943	----	82,521	6.2%	14,000
3	Lonsdale	Off-Sale Only	----	3,821	1,335,947	1,015,102	320,845	288,409	21.6%	32,436	9	808	31,637	2.4%	----
4	Caledonia	Off-Sale Only	----	2,824	631,724	478,859	152,865	139,954	22.2%	12,911	765	----	13,676	2.2%	----

**Table 13**  
**Comparison of City Liquor Store Operations - 2014**  
**Listed by Economic Development Region and City**  
**Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment**

Rank	Region and City	Type of Store	Foot- notes	Population	Sales	Cost of Sales	Gross Profit	Operating		Income/ (Loss)	Nonoperating		Net Profit/(Loss)		Net Transfers*
								Expenses	as a Percent of Sales		Revenues	Expenses	Amount	Percent of Sales	
1	Kenyon	On- & Off-Sale	----	1,828	674,823	444,431	230,392	219,104	32.5%	11,288	11,844	2,603	20,529	3.0%	----
2	Plainview	On- & Off-Sale	----	3,331	658,972	430,904	228,068	226,575	34.4%	1,493	13,088	----	14,581	2.2%	----
3	Medford	On- & Off-Sale	----	1,242	381,318	205,820	175,498	182,209	47.8%	(6,711)	8,914	----	2,203	0.6%	----
4	Kellogg	On- & Off-Sale	[21]	441	----	----	----	1,312	----	(1,312)	2,047	----	735	----	----
5	West Concord	On- & Off-Sale	----	787	345,596	192,107	153,489	165,854	48.0%	(12,365)	4,252	----	(8,113)	-2.3%	----
6	Mazeppa	On- & Off-Sale	----	846	336,904	200,632	136,272	151,995	45.1%	(15,723)	7,750	----	(7,973)	-2.4%	----
7	Spring Grove	On- & Off-Sale	----	1,305	373,415	251,774	121,641	134,514	36.0%	(12,873)	3,235	----	(9,638)	-2.6%	----
8	Conger	On- & Off-Sale	----	139	245,245	151,789	93,456	116,119	47.3%	(22,663)	7,053	----	(15,610)	-6.4%	3,600
<b>Total for Region</b>				<b>43,001</b>	<b>\$9,466,612</b>	<b>\$6,717,428</b>	<b>\$2,749,184</b>	<b>\$2,456,151</b>	<b>25.9%</b>	<b>\$293,033</b>	<b>\$88,984</b>	<b>\$3,411</b>	<b>\$378,606</b>	<b>4.0%</b>	<b>\$154,207</b>
<b>Percent of Total MLS Operations</b>				<b>4.6%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>2.8%</b>	<b>3.5%</b>	<b>---</b>	<b>1.1%</b>	<b>4.2%</b>	<b>0.2%</b>	<b>1.4%</b>	<b>---</b>	<b>0.8%</b>
<b>11 - 7-County Metro Area</b>															
1	Apple Valley	Off-Sale Only	----	50,330	\$9,292,224	\$6,600,147	\$2,692,077	\$1,612,171	17.3%	\$1,079,906	\$94,885	\$112,141	\$1,062,650	11.4%	\$600,000
2	Eden Prairie	Off-Sale Only	----	62,593	12,198,670	8,805,885	3,392,785	2,209,455	18.1%	1,183,330	22,164	----	1,205,494	9.9%	1,000,000
3	Lakeville	Off-Sale Only	----	59,361	14,883,858	11,078,916	3,804,942	2,347,079	15.8%	1,457,863	52,851	152,980	1,357,734	9.1%	1,369,063
4	Edina	Off-Sale Only	----	50,261	13,515,168	9,936,468	3,578,700	2,450,384	18.1%	1,128,316	23,656	6,366	1,145,606	8.5%	1,035,000
5	Saint Francis	Off-Sale Only	----	7,296	2,109,482	1,551,662	557,820	396,770	18.8%	161,050	10,693	----	171,743	8.1%	66,685
6	Richfield	Off-Sale Only	----	36,157	11,500,417	8,601,930	2,898,487	2,017,819	17.5%	880,668	15,679	----	896,347	7.8%	716,460
7	Mound	Off-Sale Only	----	9,318	2,919,731	2,158,289	761,442	540,991	18.5%	220,451	27	----	220,478	7.6%	61,529
8	Farmington	Off-Sale Only	----	22,386	4,639,194	3,467,797	1,171,397	848,037	18.3%	323,360	----	----	323,360	7.0%	70,016
9	Robbinsdale	Off-Sale Only	----	14,512	3,171,109	2,343,440	827,669	659,839	20.8%	167,830	16,237	----	184,067	5.8%	150,000
10	Spring Lake Park	Off-Sale Only	----	6,513	2,100,732	1,547,692	553,040	513,846	24.5%	39,194	64,602	----	103,796	4.9%	75,000
11	Anoka	Off-Sale Only	----	17,586	4,179,462	3,253,385	926,077	763,387	18.3%	162,690	37,816	----	200,506	4.8%	300,000
12	Savage	Off-Sale Only	----	29,047	4,245,608	3,079,994	1,165,614	921,026	21.7%	244,588	----	45,362	199,226	4.7%	----
13	Saint Anthony	Off-Sale Only	----	8,965	6,078,039	4,704,566	1,373,473	1,174,674	19.3%	198,799	64,143	----	262,942	4.3%	395,444
14	Fridley	Off-Sale Only	----	27,952	4,786,987	3,525,672	1,261,315	1,070,644	22.4%	190,671	11,855	----	202,526	4.2%	250,000
15	Columbia Heights	Off-Sale Only	----	19,709	8,415,371	6,343,663	2,071,708	1,536,982	18.3%	534,726	3,230	223,926	314,030	3.7%	199,386
16	Brooklyn Center	Off-Sale Only	----	29,889	5,852,465	4,293,383	1,559,082	1,354,123	23.1%	204,959	21,810	37,560	189,209	3.2%	362,190
17	Lexington	Off-Sale Only	----	2,068	2,942,500	2,342,046	600,454	514,330	17.5%	86,124	13,229	19,003	80,350	2.7%	75,000
1	Rogers	On- & Off-Sale	----	12,230	3,354,995	2,294,289	1,060,706	724,581	21.6%	336,125	(1,231)	16,418	318,476	9.5%	212,987
2	Wayzata	On- & Off-Sale	----	4,476	5,581,912	2,784,167	2,797,745	2,222,430	39.8%	575,315	25,027	142,400	457,942	8.2%	159,000
<b>Total for Region</b>				<b>470,649</b>	<b>\$121,767,924</b>	<b>\$88,713,391</b>	<b>\$33,054,533</b>	<b>\$23,878,568</b>	<b>19.6%</b>	<b>\$9,175,965</b>	<b>\$476,673</b>	<b>\$756,156</b>	<b>\$8,896,482</b>	<b>7.3%</b>	<b>\$7,097,760</b>
<b>Percent of Total MLS Operations</b>				<b>49.9%</b>	<b>36.3%</b>	<b>37.2%</b>	<b>34.1%</b>	<b>34.1%</b>	<b>---</b>	<b>34.0%</b>	<b>22.5%</b>	<b>41.6%</b>	<b>32.6%</b>	<b>---</b>	<b>37.2%</b>
<b>Off-Sale Only</b>				<b>845,633</b>	<b>\$266,944,621</b>	<b>\$197,174,395</b>	<b>\$69,770,226</b>	<b>\$45,869,378</b>	<b>17.2%</b>	<b>\$23,900,848</b>	<b>\$1,355,869</b>	<b>\$1,347,448</b>	<b>\$23,909,269</b>	<b>9.0%</b>	<b>\$16,841,014</b>
<b>On- &amp; Off-Sale</b>				<b>98,028</b>	<b>\$68,668,552</b>	<b>\$41,263,431</b>	<b>\$27,405,121</b>	<b>\$24,344,376</b>	<b>35.5%</b>	<b>\$3,060,745</b>	<b>\$765,465</b>	<b>\$471,392</b>	<b>\$3,354,818</b>	<b>4.9%</b>	<b>\$2,259,943</b>
<b>All Stores</b>				<b>943,661</b>	<b>\$335,613,173</b>	<b>\$238,437,826</b>	<b>\$97,175,347</b>	<b>\$70,213,754</b>	<b>20.9%</b>	<b>\$26,961,593</b>	<b>\$2,121,334</b>	<b>\$1,818,840</b>	<b>\$27,264,087</b>	<b>8.1%</b>	<b>\$19,100,957</b>

Footnotes:

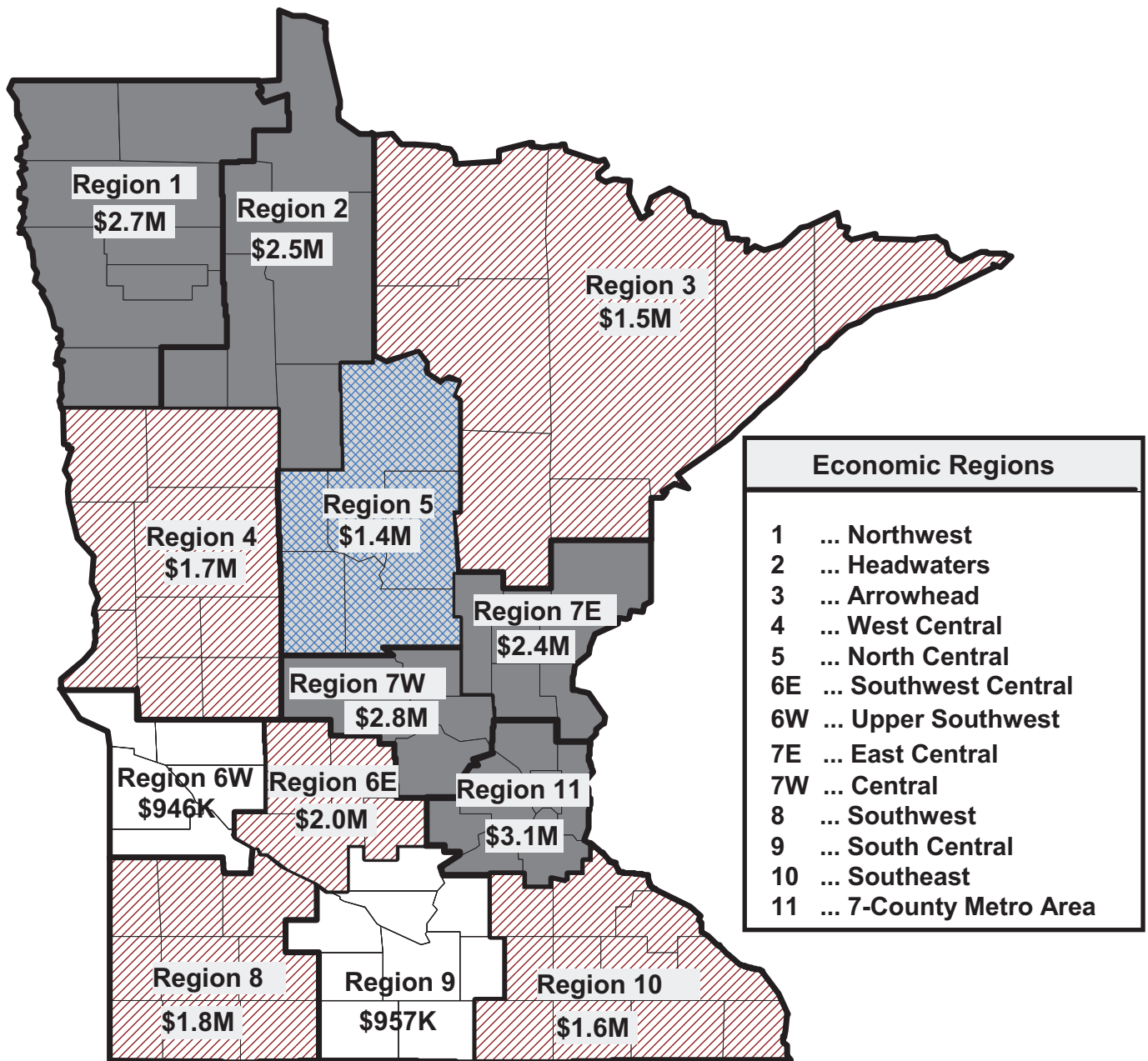
[0] Information is taken from a cash receipts and disbursements statement.

[21] Discontinued liquor operations in previous year.

[32] The enterprise fund was not in operation.

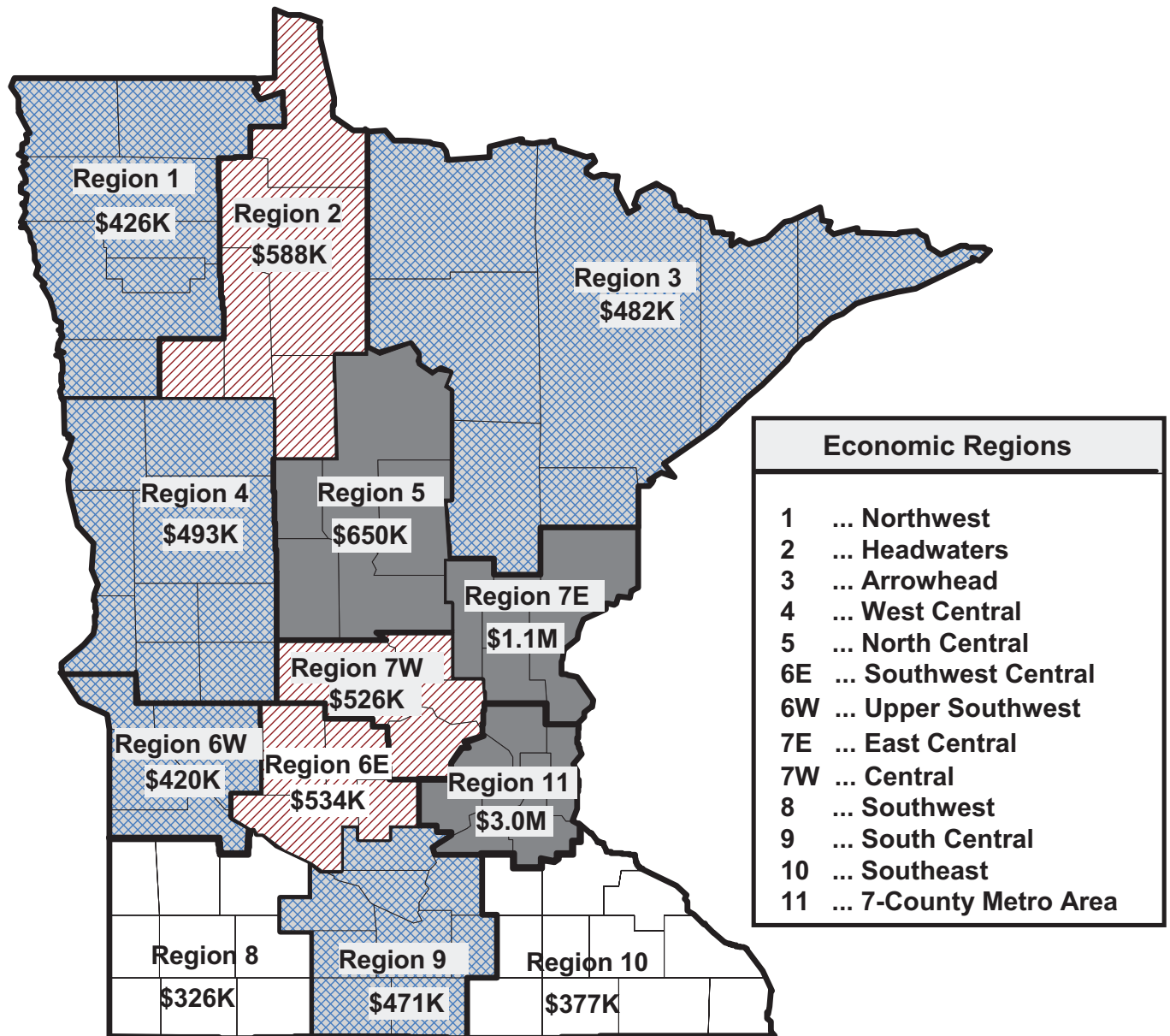
\* Net transfers is calculated by subtracting transfers in from transfers out. A positive number indicates a greater level of transfers out than in.

**Figure 8**  
**2014 Average Sales Per Off-Sale Municipal Liquor**  
**Establishment by Economic Development Region**

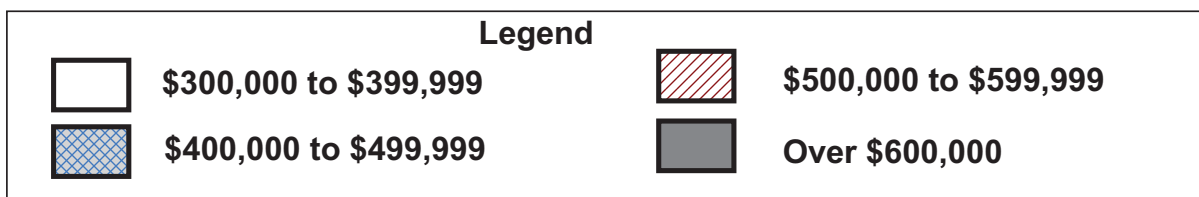


*\*All numbers are rounded.*

**Figure 9**  
**2014 Average Sales Per On-Sale Municipal Liquor**  
**Establishment by Economic Development Region**

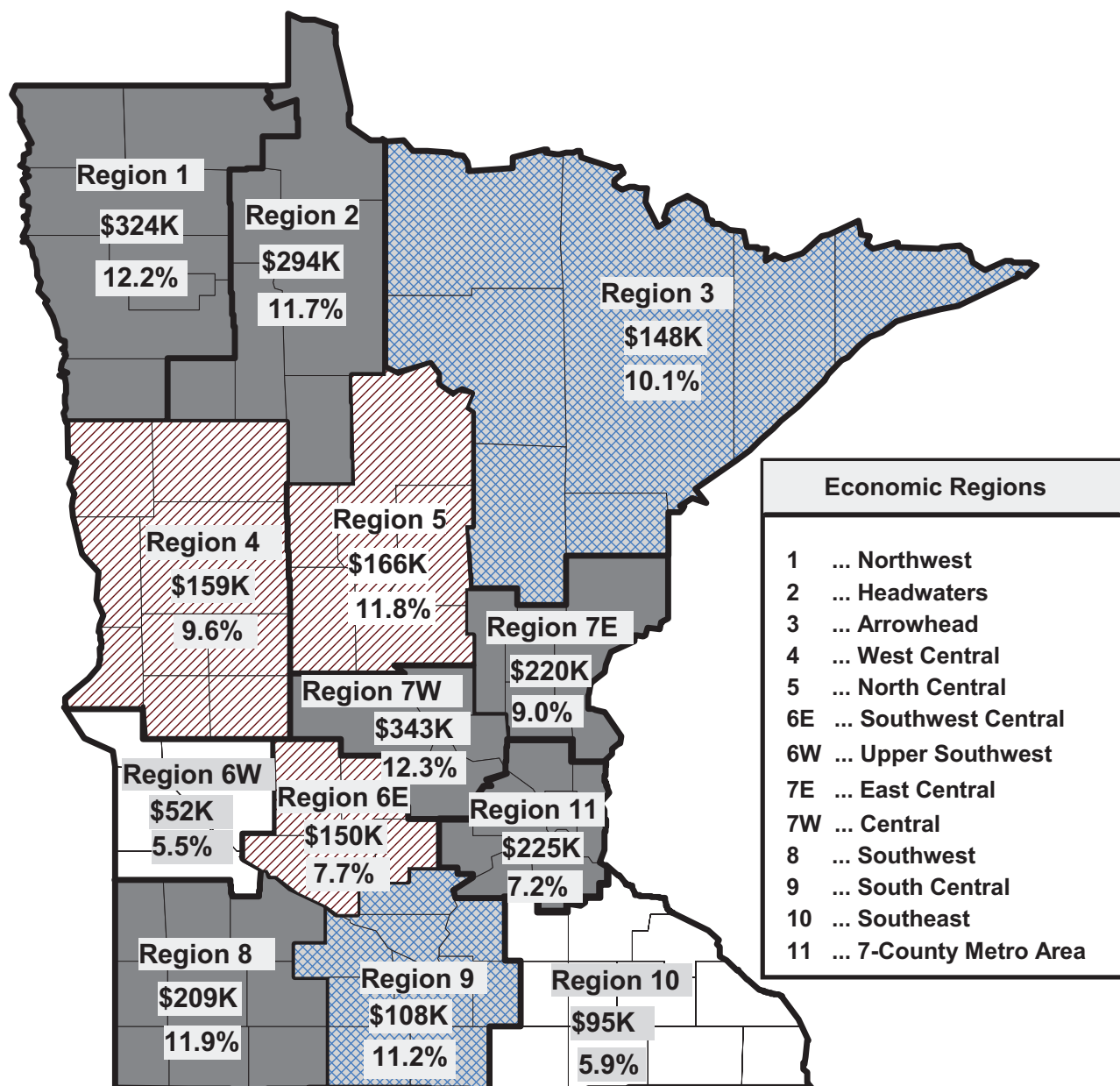


*\*All numbers are rounded.*

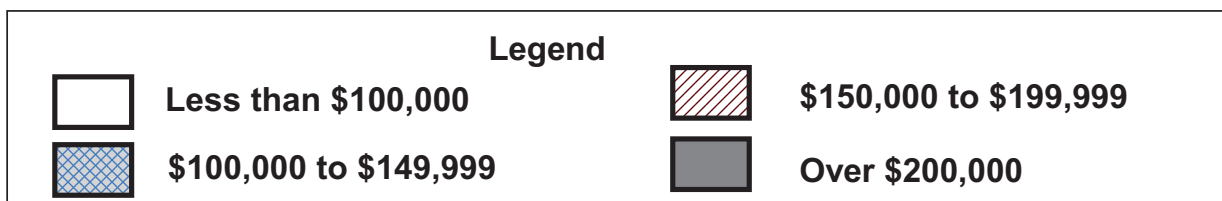


# Figure 10

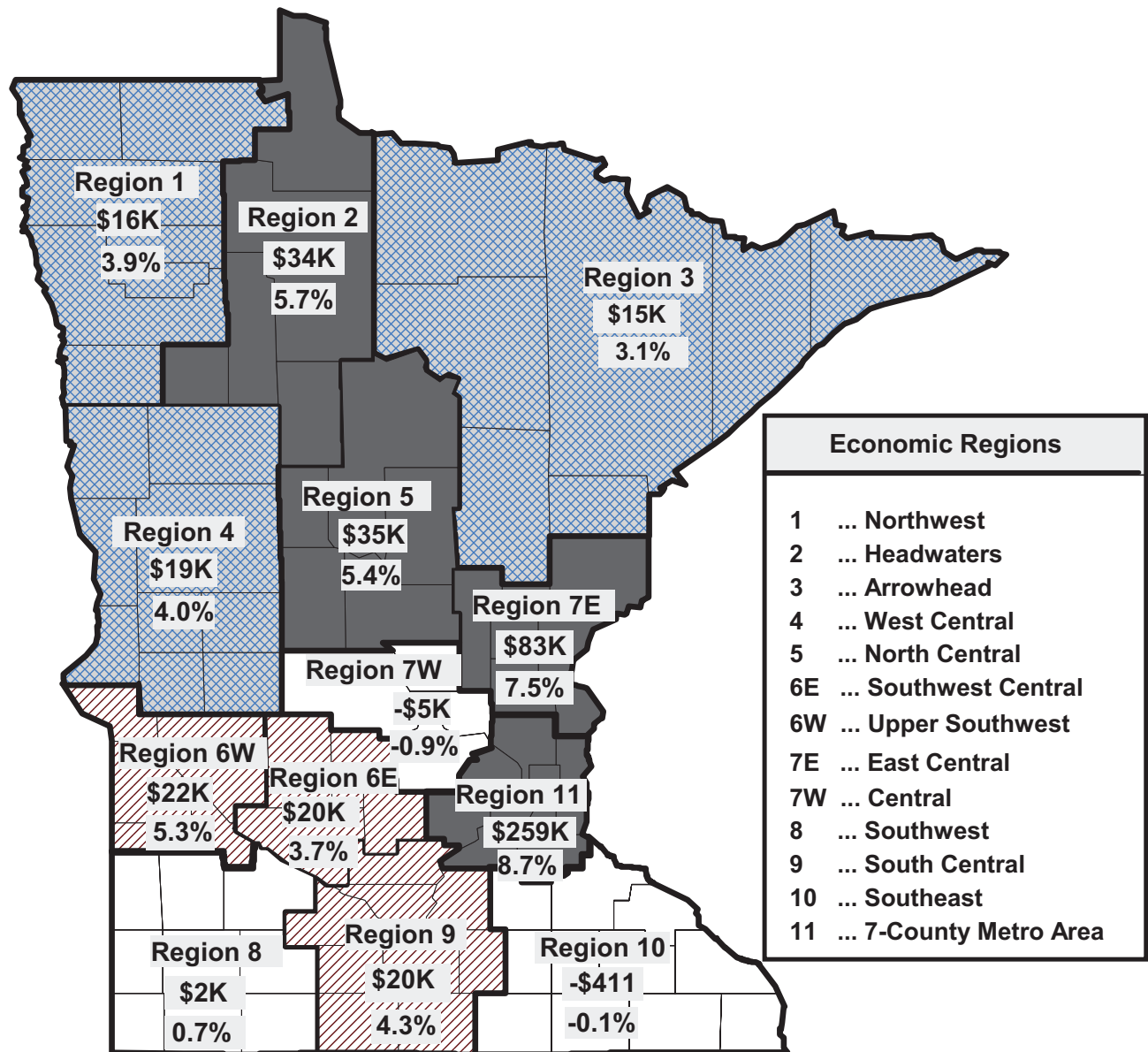
## 2014 Average Net Profit and Net Profit as a Percent of Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region



*\*All numbers are rounded.*



**Figure 11**  
**2014 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.*

