## State of Minnesota



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State Auditor

# Analysis of Municipal Liquor Store Operations 

For the Year Ended December 31, 2021

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# Analysis of Municipal Liquor Store Operations 

For the Year Ended December 31, 2021


## Office of the State Auditor

## December 15, 2022

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## Background and Purpose

This report provides comparative data on municipal liquor operations owned and operated by Minnesota cities. ${ }^{1}$ In 2021, 177 Minnesota cities operated 212 municipal liquor stores, with 84 cities operating both on-sale and off-sale liquor establishments and 93 cities restricting their municipally-owned establishments to off-sale liquor stores. ${ }^{2,3}$ While the majority of municipally-owned liquor stores are located in Greater Minnesota, 18 cities within the Seven-County Metro Area (Metro Area) own and operate liquor establishments (see maps on pages 4 and 5 for locations of establishments).

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

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

[^0]
## Executive Summary

- The combined net profit of all municipal liquor operations totaled $\$ 36.5$ million in 2021. This represents an increase of $\$ 456,993$, or 1.3 percent, over the amount generated in 2020 . Among on-sale operations, net profits totaled $\$ 6.4$ million in 2021 , which was an increase of $\$ 3.3$ million, or 105.0 percent, over 2020. Total net profits for off-sale operations totaled $\$ 30.1$ million in 2021 , which represents a decrease of $\$ 2.8$ million, or 8.5 percent, from 2020 (pg. 6).
- Over the past five years, net profits increased 57.9 percent. Among off-sale operations, there was a 45.1 percent increase in net profits, while on-sale establishments showed an increase of 172.5 percent (pg. 6).
- Thirteen Minnesota cities reported net losses for 2021 ( 24 fewer than 2020). Twelve of the 13 cities with losses were located in Greater Minnesota (pg. 7).
- During 2021, Minnesota's municipal liquor operations reported a 26th consecutive year of record sales, totaling $\$ 423.5$ million. Total sales generated in 2021 increased by $\$ 12.9$ million, or 3.2 percent, over 2020. Among individual liquor operations that were in business for all of 2021, total sales ranged from $\$ 98,830$ in Elmore to $\$ 19.7$ million in Lakeville (pg. 7).
- During 2021, Minnesota's municipal liquor operations reported operating expenses totaling $\$ 86.3$ million. This represents an increase of $\$ 4.9$ million, or 6.0 percent, over the amount reported in 2020 (pg. 8).
- Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 18 of the 177 Minnesota cities ( 10.2 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 33.5 percent of the total sales and 26.2 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged $\$ 3.6$ million in 2021, compared to average sales of $\$ 1.6$ million for all Greater Minnesota operations ${ }^{4}$ (pgs. 8,9).
- During 2021, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of $\$ 23.1$ million. This represents an increase of 8.3 percent from the total net transfers made in 2020. Net transfers totaled $\$ 8.1$ million among Metro Area establishments, compared to $\$ 15.0$ million for Greater Minnesota establishments (pg. 11).

[^1]
## Recommendations

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

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

- Gross Profits. Cities with relatively low gross profits (total sales minus cost of sales) should consider whether the gross profits reflect their intended markup policies. If gross profits are well below the intended markup of inventory, a number of factors could exist, such as lack of compliance with markup policies; pricing discounts, such as special reduced pricing; theft; poor inventory control; or damage of inventory. ${ }^{5}$
- 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.

[^2]
## 2021 Municipal Liquor Operations in Greater Minnesota



## 2021 Municipal Liquor Operations in the Seven-County Metro Area



## Analysis of Minnesota Municipal Liquor Store Operations

## Net Profits of Municipal Liquor Store Operations

## Overall

The combined net profit of all municipal liquor operations totaled $\$ 36.5$ million in 2021. This represents an increase of $\$ 456,993$, or 1.3 percent, over the amount generated in 2020. Among on-sale operations, net profits totaled $\$ 6.4$ million in 2021, which was an increase of $\$ 3.3$ million, or 105.0 percent, over 2020. Total net profits for off-sale operations totaled $\$ 30.1$ million in 2021, which represents a decrease of $\$ 2.8$ million, or 8.5 percent, from 2020.

Over the past five years, net profits increased 57.9 percent. Among off-sale operations, there was a 45.1 percent increase in net profits, while on-sale establishments showed an increase of 172.5 percent.

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

Figure 1: Total Net Profits by Operation Type for the Years 2017 to 2021


## Variances Among Individual Operations

Net profits and losses for municipal liquor stores operating as of December 31, 2021, ranged from a net loss of $\$ 51,171$ in Brooklyn Center to a profit of $\$ 1.5$ million in Lakeville. Overall, of the municipal liquor operations that reported in both 2020 and 2021, 104 cities showed year-to-year increases in their net profits, while 72 showed decreases. Of the 72 cities with declines in net profits between 2020 and 2021, 63 were in Greater Minnesota, and nine were in the Metro Area.

## Operations Losing Money

In addition to municipal liquor operations that posted a decline in net profits between 2020 and 2021, 13 Minnesota cities reported net losses for 2021 ( 24 fewer than 2020). Twelve of the 13 cities with losses were located in Greater Minnesota. Of the 13 cities whose liquor operations had net losses in 2021, seven were onsale operations and six were off-sale. Table 1 below lists the cities whose liquor operations posted net losses in 2021. ${ }^{6}$

Table 1
Municipal Liquor Store Operations with Net Losses in 2021

| Name of City | Net Loss | Name of City | Net Loss |
| :--- | ---: | :--- | ---: |
| Brooklyn Center | $\$(51,171)$ | De Graff | $(7,517)$ |
| Hanska | $(29,264)$ | Butterfield | $(7,359)$ |
| Spring Grove | $(26,385)$ | Ada | $(6,439)$ |
| Palisade | $(24,186)$ | Elmore | $(4,924)$ |
| Okabena | $(17,118)$ | Waverly | $(4,322)$ |
| Barnesville | $(10,751)$ | Kiester | $(1,609)$ |
| Littlefork | $(9,268)$ |  |  |

## Total Sales at Municipal Liquor Operations

During 2021, Minnesota's municipal liquor operations reported a 26th consecutive year of record sales, totaling $\$ 423.5$ million. Total sales generated in 2021 increased by $\$ 12.9$ million, or 3.2 percent, over 2020. Among individual liquor operations that were in business for all of 2021, total sales ranged from $\$ 98,830$ in Elmore to \$19.7 million in Lakeville.

Figure 2 below shows total sales by operation type for the years 2017 to 2021.


[^3]
## Operating Expenses of Municipal Liquor Operations

During 2021, Minnesota's municipal liquor operations reported operating expenses totaling $\$ 86.3$ million. This represents an increase of $\$ 4.9$ million, or 6.0 percent, over the amount reported in 2020 . Off-sale liquor operations had operating expenses totaling $\$ 61.8$ million in 2021. This represents an increase of $\$ 2.8$ million, or 4.8 percent, over 2020. Operating expenses for on-sale liquor operations totaled $\$ 24.5$ million in 2021. This represents an increase of $\$ 2.0$ million, or 9.0 percent, over 2020.

Among individual liquor operations that were in business for all of 2021, expenses ranged from a high of $\$ 3.7$ million in Lakeville to a low of $\$ 31,955$ in Elmore. In general, the level of sales has an effect on the level of expenses (the greater the level of sales, the higher the operating expenses). However, even among operations with similar levels of sales, there is a wide range of operating expenses.

Figure 3 below shows operating expenses from 2017 to 2021 by operation type.

## Figure 3: Total Operating Expenses by Operation Type for the Years 2017 to 2021



## Comparison Between Municipal Liquor Operations in Greater Minnesota and the 7-County Metro Area

## Sales

Municipal liquor operations located within the Metro Area are considerably larger and more profitable than their Greater Minnesota counterparts. Although only 18 of the 177 Minnesota cities ( 10.2 percent) that own and operate municipal liquor stores are located in the Metro Area, they represent 33.5 percent of the total sales and 26.2 percent of the net profits of municipal liquor operations. Sales by all Metro Area municipal liquor operations averaged $\$ 3.6$ million in 2021, compared to average sales of $\$ 1.6$ million for all Greater Minnesota operations. ${ }^{7}$

[^4]
## On-Sale and Off-Sale Sales Comparison

When broken down by type of operation, the contrasts between Greater Minnesota and Metro Area operations are clear. Off-sale operations in the Metro Area average sales of $\$ 3.7$ million, compared to $\$ 2.6$ million in Greater Minnesota. Metro Area operations are almost exclusively off-sale operations. Among Metro Area municipal liquor operations, off-sale operations outnumbered on-sale operations 36 to three. Conversely, among Greater Minnesota cities with municipal liquor operations, on-sale operations outnumbered off-sale operations 90 to 83. As with off-sale operations, on-sale operations are much larger in the Metro Area than in Greater Minnesota. Sales per on-sale establishment were almost five times greater in the Metro Area than in Greater Minnesota, $\$ 3.5$ million to $\$ 739,520$, respectively.

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


## Net Profit

In 2021, the average net profit of Metro Area municipal liquor operations was $\$ 244,758$, compared to $\$ 155,800$ for municipal liquor operations in Greater Minnesota. Net profits and losses among Metro Area liquor operations ranged from a net loss of $\$ 51,171$ in Brooklyn Center to a net profit of $\$ 1.5$ million in Lakeville. Net profit and losses among Greater Minnesota municipal liquor operations ranged from a net loss of \$29,264 in Hanska to a net profit of $\$ 1.1$ million in Fergus Falls.

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

The average net profit of off-sale operations in the Metro Area was $\$ 255,261$, compared to $\$ 252,325$ for off-sale operations in Greater Minnesota. ${ }^{8}$

[^5]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 $\$ 118,726$, compared to $\$ 66,783$ in Greater Minnesota. ${ }^{9}$ 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.

## Operating Expenses as a Percent of Sales

An examination of sales and operating expenses of off-sale and on-sale operations shows a wide variation in operating expenses as a percent of sales. Among off-sale operations, operating expenses as a percent of sales ranged from a high of 33.0 percent in Tracy to a low of 12.2 percent in Princeton. The average operating expenses as a percent of sales for off-sale operations was 17.8 percent. ${ }^{10}$

Among on-sale operations that were in business for all of 2021, operating expenses as a percent of sales ranged from a high of 69.3 percent in Palisade to a low of 17.8 percent in Hinckley. The average among on-sale operations was 31.8 percent. Off-sale operations should not be compared to on-sale operations because operating expenses are generally much higher for on-sale operations due to factors such as the added costs of bartenders, wait staff, and entertainment.

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


[^6]Table 2 below shows the range of operating expenses for stores with similar levels of total sales. ${ }^{11}$

| Table 2 |  |  |
| ---: | :---: | ---: |
| Off-Sale Liquor Store Total Sales and Total Operating Expenses - 2021 |  |  |
| Off-Sale Municipal Liquor Stores <br> with Total Sales Between | Number of Cities | Range in Total Operating Expenses |
| $\$ 1$ to $\$ 500,000$ | 6 | $\$ 31,955$ to $\$ 102,674$ |
| $\$ 500,001$ to $\$ 1,000,000$ | 11 | $\$ 115,942$ to $\$ 264,025$ |
| $\$ 1,000,001$ to $\$ 2,000,000$ | 22 | $\$ 170,565$ to $\$ 371,976$ |
| $\$ 2,000,001$ to $\$ 3,000,000$ | 15 | $\$ 296,636$ to $\$ 632,083$ |
| $\$ 3,000,001$ to $\$ 5,000,000$ | 14 | $\$ 495,982$ to $\$ 1,003,067$ |
| Greater than $\$ 5,000,000$ | 25 | $\$ 667,290$ to $\$ 3,664,001$ |

## 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 2021, Minnesota's municipal liquor stores had net transfers (transfers out minus transfers in) of $\$ 23.1$ million. This represents an increase of 8.3 percent from the total net transfers made in 2020. Net transfers totaled $\$ 8.1$ million among Metro Area establishments, compared to $\$ 15.0$ million for Greater Minnesota establishments.

## On-Sale and Off-Sale Transfers Comparison

The overall level of net transfers was larger in Greater Minnesota than the Metro Area. When transfers are examined on a per-establishment basis, the average net transfer for off-sale stores in the Metro Area was more than those in Greater Minnesota (\$213,739 to \$159,487, respectively). The average net transfer per on-sale establishment was almost seven times greater among operations in the Metro Area than in Greater Minnesota ( $\$ 136,591$ to $\$ 19,455$, respectively). ${ }^{12}$

[^7]Figure 6 below shows the difference in average net transfers between operations in the Metro Area and Greater Minnesota by type of store.

Figure 6: Comparison of Average Net Transfers for Greater Minnesota and Metro Area Municipal Liquor Operations by Type - 2021


## 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 2021 data, an examination of losses for the years 2019, 2020, and 2021 shows that the 20 cities in Table 3 below should hold public hearings on or after November 17, 2022. ${ }^{13}$ Of the 20 cities required to hold a hearing in 2022,16 were also required to hold a public hearing in 2021.

Table 3

Cities Required to Hold Hearings in 2022

| Brooklyn Center | Big Falls | Boyd | Butterfield | Clarissa | Elmore |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Hanska | Ivanhoe | Kiester | Littlefork | Mahnomen | Menahga |
| Okabena | Palisade | Remer | Russell | Sherburn | Spring Grove |
| Walnut Grove | West Concord |  |  |  |  |

[^8]
## Declining Number of Liquor Operations

Due, in part, to the lack of profitability, insurance costs, competition, and other concerns, the number of municipal liquor stores has steadily declined. Figure 7 below shows the decline in the number of municipal liquor stores over the last ten years. ${ }^{14}$

Figure 7: Number of Municipal Liquor Operations -
2012 to 2021


[^9]Table 4

## Comparison of 2020 and 2021 Liquor Store Operations

## On-Sale and Off-Sale Stores

| Number of Cities | 2020* | 2021* |  |  | Variance | Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 86 | 84 | Percent of Sales |  |  |  |
|  |  |  |  |  |  |  |
|  | Amount | Amount | 2020* | 2021* |  |  |
| Sales | \$68,718,922 | \$77,040,185 | 100.0\% | 100.0\% | \$8,321,263 | 12.1\% |
| Cost of Sales | 44,571,313 | 47,495,398 | 64.9\% | 61.7\% | 2,924,085 | 6.6\% |
| Gross Profit | 24,147,609 | 29,544,787 | 35.1\% | 38.3\% | 5,397,178 | 22.4\% |
| Operating Expenses | 22,466,103 | 24,490,378 | 32.7\% | 31.8\% | 2,024,275 | 9.0\% |
| Income from Operations | 1,681,506 | 5,054,409 | 2.4\% | 6.6\% | 3,372,903 | 200.6\% |
| Nonoperating Revenues | 1,621,603 | 1,425,383 | 2.4\% | 1.9\% | $(196,220)$ | -12.1\% |
| Nonoperating Expenses | 196,967 | 113,186 | 0.3\% | 0.1\% | $(83,781)$ | -42.5\% |
| Net Income Before Transfers | 3,106,142 | 6,366,606 | 4.5\% | 8.3\% | 3,260,464 | 105.0\% |
| Net Transfers (Transfers Out - Transfers In) | 2,533,422 | 2,160,689 | 3.7\% | 2.8\% | $(372,733)$ | -14.7\% |

## Off-Sale Only Stores

| Number of Cities | 2020 | 2021 |  |  | Variance | Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 93 | 93 | Percent of Sales |  |  |  |
|  | Amount | Amount |  |  |  |  |
|  |  |  | 2020* | 2021 |  |  |
| Sales | \$341,873,930 | \$346,491,508 | 100.0\% | 100.0\% | \$4,617,578 | 1.4\% |
| Cost of Sales | 251,334,241 | 254,792,871 | 73.5\% | 73.5\% | 3,458,630 | 1.4\% |
| Gross Profit | 90,539,689 | 91,698,637 | 26.5\% | 26.5\% | 1,158,948 | 1.3\% |
| Operating Expenses | 58,954,965 | 61,796,678 | 17.2\% | 17.8\% | 2,841,713 | 4.8\% |
| Income from Operations | 31,584,724 | 29,901,959 | 9.2\% | 8.6\% | $(1,682,765)$ | -5.3\% |
| Nonoperating Revenues | 2,072,233 | 1,005,685 | 0.6\% | 0.3\% | $(1,066,548)$ | -51.5\% |
| Nonoperating Expenses | 721,117 | 775,275 | 0.2\% | 0.2\% | 54,158 | 7.5\% |
| Net Income Before Transfers | 32,935,840 | 30,132,369 | 9.6\% | 8.7\% | $(2,803,471)$ | -8.5\% |
| Net Transfers (Transfers Out - Transfers In) | 18,787,664 | 20,932,027 | 5.5\% | 6.0\% | 2,144,363 | 11.4\% |

## Total City Liquor Stores

Number of Cities
Sales
Cost of Sales
Gross Profit
Operating Expenses
Income from Operations
Nonoperating Revenues
Nonoperating Expenses
Net Income Before Transfers
Net Transfers (Transfers Out - Transfers In)
$\frac{2020^{*}}{179} \frac{2021^{*}}{177}$

| Amount | Amount | Percent of Sales |  | Variance | Percent Change |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 2020* | 2021* |  |  |
| \$410,592,852 | \$423,531,693 | 100.0\% | 100.0\% | \$12,938,841 | 3.2\% |
| 295,905,554 | 302,288,269 | 72.1\% | 71.4\% | 6,382,715 | 2.2\% |
| 114,687,298 | 121,243,424 | 27.9\% | 28.6\% | 6,556,126 | 5.7\% |
| 81,421,068 | 86,287,056 | 19.8\% | 20.4\% | 4,865,988 | 6.0\% |
| 33,266,230 | 34,956,368 | 8.1\% | 8.3\% | 1,690,138 | 5.1\% |
| 3,693,836 | 2,431,068 | 0.9\% | 0.6\% | $(1,262,768)$ | -34.2\% |
| 918,084 | 888,461 | 0.2\% | 0.2\% | $(29,623)$ | -3.2\% |
| 36,041,982 | 36,498,975 | 8.8\% | 8.6\% | 456,993 | 1.3\% |
| 21,321,086 | 23,092,716 | 5.2\% | 5.5\% | 1,771,630 | 8.3\% |

*Two cities (Ellendale and Plainview) that reported in 2020 fully discontinued operations and are no longer included in this report. The City of Ivanhoe did not provide its financial information to the OSA in time for this report and is not included in the 2021 numbers.

## Appendix 1

## 2021 Liquor Store Tables

## Table 5

## Comparison of City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales(\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Ada | Off-Sale Only | --- | 1,719 | 600,774 | 439,593 | 161,181 | 26.8\% | 175,120 | $(13,939)$ | 7,500 | --- | $(6,439)$ | -1.1\% | --- |
| Aitkin | Off-Sale Only | --- | 2,196 | 1,607,998 | 1,257,591 | 350,407 | 21.8\% | 260,029 | 90,378 | 21,589 | --- | 111,967 | 7.0\% | 78,000 |
| Akeley | On- \& Off-Sale | --- | 416 | 487,237 | 227,316 | 259,921 | 53.3\% | 188,018 | 71,903 | 1,583 |  | 73,486 | 15.1\% | 5,000 |
| Alexandria | Off-Sale Only | --- | 14,690 | 7,845,752 | 5,861,267 | 1,984,485 | 25.3\% | 1,345,996 | 638,489 | 14,469 | 5,648 | 647,310 | 8.3\% | 255,000 |
| Anoka | Off-Sale Only | --- | 18,041 | 4,607,366 | 3,480,000 | 1,127,366 | 24.5\% | 911,317 | 216,049 | 2,765 |  | 218,814 | 4.7\% | 440,000 |
| Apple Valley | Off-Sale Only | --- | 56,318 | 11,128,773 | 7,993,503 | 3,135,270 | 28.2\% | 1,887,723 | 1,247,547 | $(18,235)$ | --- | 1,229,312 | 11.0\% | 1,680,000 |
| Appleton | Off-Sale Only | --- | 1,411 | 642,322 | 457,790 | 184,532 | 28.7\% | 167,801 | 16,731 |  | 153 | 16,578 | 2.6\% | 40,000 |
| Avoca | On- \& Off-Sale | --- | 110 | 210,164 | 89,574 | 120,590 | 57.4\% | 100,608 | 19,982 | 44,136 | 3,238 | 60,880 | 29.0\% | 25,482 |
| Bagley | Off-Sale Only | --- | 1,294 | 1,890,669 | 1,370,488 | 520,181 | 27.5\% | 321,708 | 198,473 | 519 | 22,111 | 176,881 | 9.4\% | --- |
| Balaton | On- \& Off-Sale | --- | 590 | 398,529 | 268,966 | 129,563 | 32.5\% | 122,992 | 6,571 | 6,671 | --- | 13,242 | 3.3\% | 1 |
| Barnesville | Off-Sale Only | --- | 2,784 | 759,944 | 625,095 | 134,849 | 17.7\% | 134,791 | 58 | 3,335 | 14,144 | $(10,751)$ | -1.4\% | --- |
| Barnum | On- \& Off-Sale | --- | 625 | 559,179 | 294,010 | 265,169 | 47.4\% | 289,881 | $(24,712)$ | 45,286 | --- | 20,574 | 3.7\% | 22,284 |
| Battle Lake | Off-Sale Only | --- | 854 | 1,991,642 | 1,431,700 | 559,942 | 28.1\% | 371,976 | 187,966 | 4,626 |  | 192,592 | 9.7\% | 55,750 |
| Baudette | On- \& Off-Sale | --- | 970 | 1,918,716 | 1,266,424 | 652,292 | 34.0\% | 438,726 | 213,566 | 26,659 | --- | 240,225 | 12.5\% | 170,000 |
| Beaver Bay | On- \& Off-Sale | --- | 122 | 579,442 | 384,405 | 195,037 | 33.7\% | 187,389 | 7,648 | 10,601 |  | 18,249 | 3.1\% | --- |
| Bemidji | Off-Sale Only | --- | 15,147 | 8,595,959 | 6,028,069 | 2,567,890 | 29.9\% | 1,584,890 | 983,000 | 11,984 | 164,005 | 830,979 | 9.7\% | 525,404 |
| Benson | On- \& Off-Sale | --- | 3,529 | 1,332,511 | 912,907 | 419,604 | 31.5\% | 337,220 | 82,384 | 48,270 |  | 130,654 | 9.8\% | 80,000 |
| Big Falls | On- \& Off-Sale | --- | 173 | 319,143 | 149,611 | 169,532 | 53.1\% | 149,331 | 20,201 | 95 | --- | 20,296 | 6.4\% | 3,701 |
| Big Lake | Off-Sale Only | --- | 12,165 | 5,634,710 | 4,060,152 | 1,574,558 | 27.9\% | 788,508 | 786,050 | 21,084 | 8,638 | 798,496 | 14.2\% | 493,620 |
| Blackduck | On- \& Off-Sale | --- | 840 | 1,411,790 | 812,019 | 599,771 | 42.5\% | 571,134 | 28,637 | 10,718 | 2,460 | 36,895 | 2.6\% | 75,000 |
| Blue Earth | Off-Sale Only | --- | 3,157 | 1,864,653 | 1,399,724 | 464,929 | 24.9\% | 318,736 | 146,193 | 433 |  | 146,626 | 7.9\% | 100,000 |
| Boyd | On- \& Off-Sale | --- | 141 | 538,517 | 318,562 | 219,955 | 40.8\% | 229,153 | $(9,198)$ | 28,376 | 14,112 | 5,066 | 0.9\% | --- |
| Braham | Off-Sale Only | --- | 1,782 | 1,892,248 | 1,446,093 | 446,155 | 23.6\% | 299,753 | 146,402 | 22,084 |  | 168,486 | 8.9\% | 105,000 |
| Brandon | On- \& Off-Sale | --- | 502 | 609,245 | 334,188 | 275,057 | 45.1\% | 210,851 | 64,206 | 69 | --- | 64,275 | 10.5\% | 11,776 |
| Brooklyn Center | Off-Sale Only | --- | 33,585 | 5,556,568 | 4,130,013 | 1,426,555 | 25.7\% | 1,756,432 | $(329,877)$ | 348,102 | 69,396 | $(51,171)$ | -0.9\% | --- |
| Browerville | On- \& Off-Sale | --- | 833 | 580,652 | 336,101 | 244,551 | 42.1\% | 214,465 | 30,086 | 40,171 | --- | 70,257 | 12.1\% | 10,800 |
| Buffalo | Off-Sale Only | --- | 16,378 | 6,758,008 | 4,895,586 | 1,862,422 | 27.6\% | 1,361,093 | 501,329 | 51,062 | 427 | 551,964 | 8.2\% | 500,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
${ }_{*}^{[38]}$ Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 5

## Comparison of City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses <br> (\$) | Income/(Loss) <br> (\$) | Revenues <br> (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Buffalo Lake | On- \& Off-Sale | --- | 656 | 465,100 | 270,872 | 194,228 | 41.8\% | 198,436 | $(4,208)$ | 16,618 | --- | 12,410 | 2.7\% | --- |
| Butterfield | Off-Sale Only | --- | 596 | 204,928 | 151,749 | 53,179 | 26.0\% | 63,584 | $(10,405)$ | 3,046 | --- | $(7,359)$ | -3.6\% | --- |
| Caledonia | Off-Sale Only | --- | 2,841 | 989,799 | 751,102 | 238,697 | 24.1\% | 180,112 | 58,585 | 815 | --- | 59,400 | 6.0\% | 31,687 |
| Callaway | On- \& Off-Sale | --- | 193 | 478,589 | 229,459 | 249,130 | 52.1\% | 153,769 | 95,361 | 12,110 |  | 107,471 | 22.5\% | --- |
| Cambridge | Off-Sale Only | --- | 9,862 | 6,755,848 | 5,069,084 | 1,686,764 | 25.0\% | 972,317 | 714,447 | 6,477 | --- | 720,924 | 10.7\% | 700,000 |
| Clarissa | On- \& Off-Sale | --- | 657 | 480,197 | 271,062 | 209,135 | 43.6\% | 163,646 | 45,489 | 7,055 |  | 52,544 | 10.9\% | --- |
| Clearbrook | On- \& Off-Sale | [38] | 461 | 647,196 | 388,127 | 259,069 | 40.0\% | 218,850 | 40,219 | 27,470 | --- | 67,689 | 10.5\% | --- |
| Cleveland | On- \& Off-Sale | --- | 759 | 262,656 | 159,404 | 103,252 | 39.3\% | 123,641 | $(20,389)$ | 57,758 |  | 37,369 | 14.2\% | --- |
| Columbia Heights | Off-Sale Only | --- | 21,859 | 8,940,449 | 6,733,026 | 2,207,423 | 24.7\% | 1,802,801 | 404,622 | 2,014 | 46,718 | 359,918 | 4.0\% | 165,250 |
| Cook | Off-Sale Only | --- | 537 | 1,665,818 | 1,240,084 | 425,734 | 25.6\% | 300,893 | 124,841 | 16,689 |  | 141,530 | 8.5\% | 112,696 |
| Cromwell | On- \& Off-Sale | --- | 243 | 467,373 | 192,531 | 274,842 | 58.8\% | 174,150 | 100,692 | 8,576 | --- | 109,268 | 23.4\% | 50,000 |
| Dalton | Off-Sale Only | --- | 209 | 255,522 | 170,707 | 84,815 | 33.2\% | 55,799 | 29,016 | 178 |  | 29,194 | 11.4\% | 3,334 |
| Darwin | Off-Sale Only | --- | 347 | 881,815 | 706,593 | 175,222 | 19.9\% | 121,708 | 53,514 | 990 | --- | 54,504 | 6.2\% | --- |
| Dassel | Off-Sale Only | --- | 1,485 | 1,407,204 | 1,064,884 | 342,320 | 24.3\% | 313,996 | 28,324 | 17,023 | 2,449 | 42,898 | 3.0\% | --- |
| Dawson | Off-Sale Only | --- | 1,466 | 581,650 | 417,012 | 164,638 | 28.3\% | 137,103 | 27,535 | 408 | --- | 27,943 | 4.8\% | --- |
| De Graff | On- \& Off-Sale | --- | 112 | 340,558 | 177,456 | 163,102 | 47.9\% | 224,138 | $(61,036)$ | 54,197 | 678 | $(7,517)$ | -2.2\% | --- |
| Delano | Off-Sale Only | --- | 6,654 | 3,692,662 | 2,658,245 | 1,034,417 | 28.0\% | 673,248 | 361,169 | 1,889 | --- | 363,058 | 9.8\% | 133,050 |
| Detroit Lakes | Off-Sale Only | --- | 9,990 | 8,682,450 | 6,391,624 | 2,290,826 | 26.4\% | 1,070,761 | 1,220,065 | 2,546 | 142,267 | 1,080,344 | 12.4\% | 588,969 |
| Eagle Bend | On- \& Off-Sale | --- | 541 | 279,205 | 166,684 | 112,521 | 40.3\% | 126,554 | $(14,033)$ | 37,067 | --- | 23,034 | 8.2\% | --- |
| Eden Prairie | Off-Sale Only | --- | 64,142 | 11,923,359 | 8,371,936 | 3,551,423 | 29.8\% | 2,545,548 | 1,005,875 | $(4,659)$ |  | 1,001,216 | 8.4\% | 800,000 |
| Edina | Off-Sale Only | --- | 53,572 | 14,313,232 | 10,353,194 | 3,960,038 | 27.7\% | 3,166,585 | 793,453 | $(12,954)$ | --- | 780,499 | 5.5\% | 845,844 |
| Elizabeth | Off-Sale Only | --- | 166 | 485,746 | 377,225 | 108,521 | 22.3\% | 102,674 | 5,847 | 15 |  | 5,862 | 1.2\% | --- |
| Elk River | Off-Sale Only | --- | 26,179 | 8,620,643 | 6,234,978 | 2,385,665 | 27.7\% | 1,448,717 | 936,948 | $(67,485)$ | --- | 869,463 | 10.1\% | 1,001,394 |
| Elmore | Off-Sale Only | --- | 541 | 98,830 | 72,743 | 26,087 | 26.4\% | 31,955 | $(5,868)$ | 944 |  | $(4,924)$ | -5.0\% | --- |
| Fairmont | Off-Sale Only | --- | 10,417 | 4,551,173 | 3,223,150 | 1,328,023 | 29.2\% | 575,920 | 752,103 | $(9,538)$ | --- | 742,565 | 16.3\% | 571,711 |
| Farmington | Off-Sale Only | --- | 23,654 | 5,621,602 | 4,192,176 | 1,429,426 | 25.4\% | 1,064,135 | 365,291 | 100,528 |  | 465,819 | 8.3\% | 165,410 |
| Fergus Falls | Off-Sale Only | --- | 14,042 | 7,384,820 | 5,073,055 | 2,311,765 | 31.3\% | 1,163,527 | 1,148,238 | $(1,474)$ | --- | 1,146,764 | 15.5\% | 1,083,888 |

[^10][0] Information is taken from a cash receipts and disbursements statement.
${ }_{*}^{[38]}$ Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 5

## Comparison of City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales(\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount <br> (\$) | Percent of Sales |  |
| Fifty Lakes | On- \& Off-Sale | --- | 453 | 766,541 | 364,416 | 402,125 | 52.5\% | 299,927 | 102,198 | --- | --- | 102,198 | 13.3\% | 30,064 |
| Finlayson | On- \& Off-Sale | --- | 302 | 916,565 | 480,677 | 435,888 | 47.6\% | 354,073 | 81,815 | 39 | 6,145 | 75,709 | 8.3\% | 20,000 |
| Foreston | On- \& Off-Sale | --- | 561 | 461,984 | 222,120 | 239,864 | 51.9\% | 214,593 | 25,271 | 23,349 |  | 48,620 | 10.5\% | --- |
| Frazee | On- \& Off-Sale | --- | 1,329 | 561,509 | 370,299 | 191,210 | 34.1\% | 144,683 | 46,527 | 10,096 | --- | 56,623 | 10.1\% | --- |
| Fridley | Off-Sale Only | --- | 29,536 | 7,290,355 | 5,231,959 | 2,058,396 | 28.2\% | 1,356,379 | 702,017 | $(1,406)$ |  | 700,611 | 9.6\% | 338,500 |
| Gilman | On- \& Off-Sale | --- | 223 | 468,272 | 190,153 | 278,119 | 59.4\% | 231,779 | 46,340 | 50,754 | --- | 97,094 | 20.7\% | $(40,000)$ |
| Glencoe | Off-Sale Only | --- | 5,761 | 2,453,321 | 1,815,773 | 637,548 | 26.0\% | 340,386 | 297,162 | 28 | 13,616 | 283,574 | 11.6\% | 250,000 |
| Glenwood | Off-Sale Only | --- | 2,668 | 1,737,813 | 1,293,269 | 444,544 | 25.6\% | 224,210 | 220,334 | 2,216 | --- | 222,550 | 12.8\% | 60,000 |
| Goodridge | On- \& Off-Sale | --- | 108 | 389,748 | 202,973 | 186,775 | 47.9\% | 151,598 | 35,177 |  |  | 35,177 | 9.0\% | 5,000 |
| Grand Marais | Off-Sale Only | --- | 1,346 | 2,408,503 | 1,703,149 | 705,354 | 29.3\% | 398,417 | 306,937 | 4,019 | --- | 310,956 | 12.9\% | 200,004 |
| Granite Falls | Off-Sale Only | --- | 2,687 | 1,378,571 | 1,013,262 | 365,309 | 26.5\% | 179,050 | 186,259 | 3,091 | 172 | 189,178 | 13.7\% | 68,275 |
| Hackensack | On- \& Off-Sale | --- | 302 | 1,746,862 | 1,220,016 | 526,846 | 30.2\% | 314,518 | 212,328 | 10,760 | --- | 223,088 | 12.8\% | 20,000 |
| Hadley | On- \& Off-Sale | --- | 55 | 331,429 | 110,131 | 221,298 | 66.8\% | 120,113 | 101,185 | 2,831 | 363 | 103,653 | 31.3\% | --- |
| Hanley Falls | On- \& Off-Sale | --- | 237 | 216,908 | 111,922 | 104,986 | 48.4\% | 90,307 | 14,679 | 11,479 | 621 | 25,537 | 11.8\% | --- |
| Hanska | On- \& Off-Sale | --- | 379 | 144,362 | 95,973 | 48,389 | 33.5\% | 83,735 | $(35,346)$ | 6,181 | 99 | $(29,264)$ | -20.3\% | --- |
| Hawley | Off-Sale Only | --- | 2,228 | 1,537,664 | 1,118,805 | 418,859 | 27.2\% | 315,151 | 103,708 | 52 | 6,533 | 97,227 | 6.3\% | 15,000 |
| Heron Lake | On- \& Off-Sale | [38] | 603 | 367,448 | 193,783 | 173,665 | 47.3\% | 153,144 | 20,521 | 1,922 |  | 22,443 | 6.1\% | --- |
| Hinckley | On- \& Off-Sale | --- | 1,926 | 3,143,294 | 2,200,897 | 942,397 | 30.0\% | 559,584 | 382,813 | 1,140 | 3,768 | 380,185 | 12.1\% | 180,000 |
| Hitterdal | On- \& Off-Sale | --- | 208 | 471,850 | 236,754 | 235,096 | 49.8\% | 170,722 | 64,374 |  |  | 64,374 | 13.6\% | --- |
| Holdingford | On- \& Off-Sale | --- | 745 | 358,352 | 182,120 | 176,232 | 49.2\% | 172,578 | 3,654 | 1,681 | --- | 5,335 | 1.5\% | --- |
| Howard Lake | On- \& Off-Sale | --- | 2,126 | 995,912 | 750,222 | 245,690 | 24.7\% | 231,287 | 14,403 | 230 | 13,156 | 1,477 | 0.1\% | --- |
| Hutchinson | Off-Sale Only | --- | 14,703 | 7,343,719 | 5,757,766 | 1,585,953 | 21.6\% | 995,250 | 590,703 | 774 | --- | 591,477 | 8.1\% | 550,000 |
| Isanti | Off-Sale Only | --- | 7,022 | 4,157,164 | 3,115,854 | 1,041,310 | 25.0\% | 594,508 | 446,802 | 199,944 | 118,687 | 528,059 | 12.7\% | 607,150 |
| Isle | On- \& Off-Sale | --- | 820 | 892,768 | 635,183 | 257,585 | 28.9\% | 173,609 | 83,976 | 166 | 9,349 | 74,793 | 8.4\% | 7,623 |
| Jackson | Off-Sale Only | --- | 3,328 | 1,574,253 | 1,137,119 | 437,134 | 27.8\% | 293,037 | 144,097 | 1,738 | 19,410 | 126,425 | 8.0\% | 56,000 |
| Kasson | Off-Sale Only | --- | 6,921 | 1,705,176 | 1,320,030 | 385,146 | 22.6\% | 238,537 | 146,609 | $(22,593)$ | --- | 124,016 | 7.3\% | 16,000 |
| Kelliher | On- \& Off-Sale | --- | 259 | 733,327 | 460,012 | 273,315 | 37.3\% | 227,382 | 45,933 | 2,786 | --- | 48,719 | 6.6\% | 20,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
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## Table 5

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| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Kenyon | On- \& Off-Sale | --- | 1,912 | 870,243 | 600,572 | 269,671 | 31.0\% | 235,351 | 34,320 | 48,531 | 32 | 82,819 | 9.5\% | --- |
| Kiester | Off-Sale Only | --- | 483 | 216,217 | 158,398 | 57,819 | 26.7\% | 60,726 | $(2,907)$ | 1,798 | 500 | $(1,609)$ | -0.7\% | --- |
| Lake Park | On- \& Off-Sale | --- | 729 | 936,986 | 560,413 | 376,573 | 40.2\% | 320,375 | 56,198 | 1,325 | --- | 57,523 | 6.1\% | --- |
| Lakefield | Off-Sale Only | --- | 1,739 | 730,733 | 511,907 | 218,826 | 29.9\% | 115,942 | 102,884 | 1,944 |  | 104,828 | 14.3\% | 6,000 |
| Lakeville | Off-Sale Only | --- | 72,135 | 19,683,002 | 14,445,699 | 5,237,303 | 26.6\% | 3,664,001 | 1,573,302 | $(42,374)$ | --- | 1,530,928 | 7.8\% | 1,096,825 |
| Lancaster | On- \& Off-Sale | --- | 361 | 324,878 | 152,969 | 171,909 | 52.9\% | 135,485 | 36,424 | 208 |  | 36,632 | 11.3\% | 20,000 |
| Le Center | On- \& Off-Sale | --- | 2,519 | 1,077,777 | 741,601 | 336,176 | 31.2\% | 303,903 | 32,273 | 98,258 | 4,256 | 126,275 | 11.7\% | 50,000 |
| Lewisville | On- \& Off-Sale | --- | 204 | 197,842 | 110,436 | 87,406 | 44.2\% | 89,108 | $(1,702)$ | 35,727 |  | 34,025 | 17.2\% | --- |
| Lexington | Off-Sale Only | --- | 2,610 | 3,722,819 | 2,795,296 | 927,523 | 24.9\% | 675,204 | 252,319 | 1,719 | --- | 254,038 | 6.8\% | 175,000 |
| Lindstrom | On- \& Off-Sale | --- | 4,920 | 2,852,467 | 2,000,180 | 852,287 | 29.9\% | 745,462 | 106,825 | 80,298 |  | 187,123 | 6.6\% | 188,330 |
| Litchfield | Off-Sale Only | --- | 6,629 | 3,091,681 | 2,322,580 | 769,101 | 24.9\% | 495,982 | 273,119 | 5,341 | --- | 278,460 | 9.0\% | 276,330 |
| Littlefork | On- \& Off-Sale | --- | 553 | 273,224 | 169,510 | 103,714 | 38.0\% | 123,796 | $(20,082)$ | 10,814 |  | $(9,268)$ | -3.4\% | $(10,000)$ |
| Long Prairie | Off-Sale Only | --- | 3,720 | 1,956,420 | 1,489,040 | 467,380 | 23.9\% | 292,834 | 174,546 | 3,836 | --- | 178,382 | 9.1\% | 109,000 |
| Longville | On- \& Off-Sale | --- | 155 | 2,210,104 | 1,375,962 | 834,142 | 37.7\% | 481,906 | 352,236 | 3,420 |  | 355,656 | 16.1\% | --- |
| Lonsdale | Off-Sale Only | --- | 4,779 | 2,025,118 | 1,558,788 | 466,330 | 23.0\% | 335,237 | 131,093 | 274 | --- | 131,367 | 6.5\% | --- |
| Luverne | Off-Sale Only | --- | 4,937 | 1,685,786 | 1,273,475 | 412,311 | 24.5\% | 361,423 | 50,888 | $(5,992)$ |  | 44,896 | 2.7\% | 45,000 |
| Madelia | Off-Sale Only | --- | 2,388 | 753,267 | 561,915 | 191,352 | 25.4\% | 139,046 | 52,306 | 1,389 | --- | 53,695 | 7.1\% | 10,000 |
| Madison | Off-Sale Only | --- | 1,519 | 483,410 | 354,690 | 128,720 | 26.6\% | 96,919 | 31,801 |  |  | 31,801 | 6.6\% | 20,000 |
| Mahnomen | On- \& Off-Sale | --- | 1,234 | 1,406,700 | 916,865 | 489,835 | 34.8\% | 450,097 | 39,738 | 24,273 | --- | 64,011 | 4.6\% | --- |
| Maple Lake | Off-Sale Only | --- | 2,182 | 2,282,854 | 1,745,787 | 537,067 | 23.5\% | 371,600 | 165,467 | 9,945 |  | 175,412 | 7.7\% | 50,000 |
| Mapleton | On- \& Off-Sale | --- | 1,701 | 678,664 | 366,724 | 311,940 | 46.0\% | 236,648 | 75,292 | 1,242 | --- | 76,534 | 11.3\% | 24,712 |
| Marshall | Off-Sale Only | --- | 13,618 | 6,725,679 | 4,849,781 | 1,875,898 | 27.9\% | 912,143 | 963,755 | 41,934 | 61,384 | 944,305 | 14.0\% | 894,443 |
| Mazeppa | On- \& Off-Sale | --- | 890 | 694,418 | 389,759 | 304,659 | 43.9\% | 276,403 | 28,256 | 45,354 | 1,066 | 72,544 | 10.4\% | --- |
| Medford | On- \& Off-Sale | --- | 1,348 | 364,060 | 181,644 | 182,416 | 50.1\% | 177,395 | 5,021 | 26,098 |  | 31,119 | 8.5\% | --- |
| Menahga | On- \& Off-Sale | --- | 1,349 | 1,098,112 | 722,599 | 375,513 | 34.2\% | 231,127 | 144,386 | 2,275 | --- | 146,661 | 13.4\% | 60,000 |
| Mentor | On- \& Off-Sale | --- | 103 | 557,580 | 252,697 | 304,883 | 54.7\% | 189,086 | 115,797 | 5,847 |  | 121,644 | 21.8\% | 42,153 |
| Milaca | Off-Sale Only | --- | 3,034 | 2,892,947 | 2,151,548 | 741,399 | 25.6\% | 581,681 | 159,718 | 7,293 | --- | 167,011 | 5.8\% | 192,648 |

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${ }_{*}^{\text {[38] Unaudited numbers used. }}$
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 5

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| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Millerville | On- \& Off-Sale | --- | 100 | 341,720 | 180,411 | 161,309 | 47.2\% | 111,847 | 49,462 | 625 | --- | 50,087 | 14.7\% | --- |
| Miltona | On- \& Off-Sale | --- | 437 | 780,467 | 443,830 | 336,637 | 43.1\% | 239,260 | 97,377 | --- | --- | 97,377 | 12.5\% | --- |
| Montevideo | Off-Sale Only | --- | 5,359 | 2,605,144 | 1,919,672 | 685,472 | 26.3\% | 472,230 | 213,242 | 2,594 |  | 215,836 | 8.3\% | 204,500 |
| Monticello | Off-Sale Only | --- | 14,619 | 7,105,934 | 5,200,541 | 1,905,393 | 26.8\% | 913,173 | 992,220 | $(9,622)$ | --- | 982,598 | 13.8\% | --- |
| Moose Lake | On- \& Off-Sale | --- | 2,603 | 1,900,052 | 1,303,185 | 596,867 | 31.4\% | 392,300 | 204,567 |  |  | 204,567 | 10.8\% | --- |
| Mora | Off-Sale Only | --- | 3,733 | 4,442,390 | 3,299,700 | 1,142,690 | 25.7\% | 558,415 | 584,275 | 12,120 | 29,250 | 567,145 | 12.8\% | 303,219 |
| Morris | Off-Sale Only | --- | 4,863 | 2,360,388 | 1,834,593 | 525,795 | 22.3\% | 360,409 | 165,386 | 38,539 |  | 203,925 | 8.6\% | 82,359 |
| Mound | Off-Sale Only | --- | 9,408 | 3,873,955 | 2,756,169 | 1,117,786 | 28.9\% | 655,203 | 462,583 | 1,362 | --- | 463,945 | 12.0\% | 200,000 |
| Nevis | On- \& Off-Sale | --- | 384 | 857,734 | 509,447 | 348,287 | 40.6\% | 359,746 | $(11,459)$ | 22,244 |  | 10,785 | 1.3\% | 35,000 |
| New York Mills | On- \& Off-Sale | --- | 1,287 | 796,645 | 504,246 | 292,399 | 36.7\% | 221,823 | 70,576 | 8,631 | --- | 79,207 | 9.9\% | 24,000 |
| Nisswa | On- \& Off-Sale | --- | 2,033 | 5,190,960 | 3,384,881 | 1,806,079 | 34.8\% | 1,183,879 | 622,200 | 3,546 |  | 625,746 | 12.1\% | 265,000 |
| North Branch | Off-Sale Only | --- | 11,115 | 4,026,907 | 2,967,494 | 1,059,413 | 26.3\% | 933,174 | 126,239 | 219 | --- | 126,458 | 3.1\% | 100,000 |
| Northfield | Off-Sale Only | --- | 20,547 | 2,871,877 | 2,098,683 | 773,194 | 26.9\% | 596,062 | 177,132 | $(19,768)$ |  | 157,364 | 5.5\% | 50,000 |
| Northome | On- \& Off-Sale | --- | 153 | 320,757 | 177,524 | 143,233 | 44.7\% | 118,050 | 25,183 | 4 | --- | 25,187 | 7.9\% | --- |
| Ogema | On- \& Off-Sale | [0] | 206 | 467,543 | 231,139 | 236,404 | 50.6\% | 167,413 | 68,991 | 4,699 |  | 73,690 | 15.8\% | 2,000 |
| Ogivie | On- \& Off-Sale | --- | 392 | 778,470 | 437,331 | 341,139 | 43.8\% | 251,601 | 89,538 | 291 | --- | 89,829 | 11.5\% | 5,000 |
| Okabena | On- \& Off-Sale | --- | 206 | 340,557 | 195,016 | 145,541 | 42.7\% | 162,659 | $(17,118)$ |  |  | $(17,118)$ | -5.0\% | --- |
| Olivia | Off-Sale Only | --- | 2,334 | 1,189,780 | 873,255 | 316,525 | 26.6\% | 268,136 | 48,389 | 13,418 | --- | 61,807 | 5.2\% | --- |
| Orr | On- \& Off-Sale | --- | 209 | 626,911 | 370,430 | 256,481 | 40.9\% | 236,668 | 19,813 | 263 |  | 20,076 | 3.2\% | 46,500 |
| Osakis | On- \& Off-Sale | --- | 1,780 | 947,831 | 628,506 | 319,325 | 33.7\% | 286,060 | 33,265 | 62,281 | --- | 95,546 | 10.1\% | --- |
| Palisade | On- \& Off-Sale | --- | 167 | 189,597 | 104,086 | 85,511 | 45.1\% | 131,392 | $(45,881)$ | 21,695 |  | $(24,186)$ | -12.8\% | --- |
| Park Rapids | Off-Sale Only | --- | 4,247 | 3,505,887 | 2,585,264 | 920,623 | 26.3\% | 623,692 | 296,931 | 3,880 | --- | 300,811 | 8.6\% | --- |
| Paynesville | Off-Sale Only | --- | 2,449 | 1,896,274 | 1,502,734 | 393,540 | 20.8\% | 350,807 | 42,733 | 2,087 |  | 44,820 | 2.4\% | 40,000 |
| Pelican Rapids | Off-Sale Only | --- | 2,554 | 1,542,160 | 1,068,767 | 473,393 | 30.7\% | 259,707 | 213,686 | 1,143 | 3,037 | 211,792 | 13.7\% | 100,000 |
| Perham | Off-Sale Only | --- | 3,576 | 4,394,940 | 3,148,926 | 1,246,014 | 28.4\% | 622,322 | 623,692 | 25,910 | 3,250 | 646,352 | 14.7\% | 195,712 |
| Pine City | Off-Sale Only | --- | 3,159 | 2,281,390 | 1,624,167 | 657,223 | 28.8\% | 448,899 | 208,324 | 257 | --- | 208,581 | 9.1\% | 180,000 |
| Pipestone | Off-Sale Only | --- | 4,138 | 1,872,308 | 1,366,381 | 505,927 | 27.0\% | 298,565 | 207,362 | 2,698 | 1,965 | 208,095 | 11.1\% | 125,705 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 5

## Comparison of City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Princeton | Off-Sale Only | --- | 5,100 | 5,456,787 | 4,158,977 | 1,297,810 | 23.8\% | 667,290 | 630,520 | 9,875 | --- | 640,395 | 11.7\% | 158,850 |
| Proctor | Off-Sale Only | --- | 3,097 | 1,171,317 | 859,562 | 311,755 | 26.6\% | 170,565 | 141,190 | --- | 4,072 | 137,118 | 11.7\% | 5,286 |
| Randall | On- \& Off-Sale | --- | 605 | 796,813 | 515,800 | 281,013 | 35.3\% | 238,953 | 42,060 | 31,643 | --- | 73,703 | 9.2\% | --- |
| Ranier | On- \& Off-Sale | --- | 568 | 444,001 | 177,884 | 266,117 | 59.9\% | 217,772 | 48,345 | 17,284 |  | 65,629 | 14.8\% | 20,000 |
| Redwood Falls | Off-Sale Only | --- | 5,067 | 2,551,638 | 1,910,983 | 640,655 | 25.1\% | 512,168 | 128,487 | 31 | 5,520 | 122,998 | 4.8\% | 120,000 |
| Remer | On- \& Off-Sale | --- | 400 | 1,074,319 | 745,418 | 328,901 | 30.6\% | 312,416 | 16,485 | 263 |  | 16,748 | 1.6\% | 25,000 |
| Richfield | Off-Sale Only | --- | 36,661 | 13,916,528 | 10,355,772 | 3,560,756 | 25.6\% | 2,558,138 | 1,002,618 | 12,339 | --- | 1,014,957 | 7.3\% | 827,770 |
| Robbinsdale | Off-Sale Only | --- | 14,838 | 4,177,117 | 3,026,100 | 1,151,017 | 27.6\% | 1,003,067 | 147,950 | $(2,701)$ |  | 145,249 | 3.5\% | 200,000 |
| Rogers | On- \& Off-Sale | --- | 13,905 | 4,157,749 | 3,103,863 | 1,053,886 | 25.3\% | 1,037,946 | 15,940 | 1,459 | --- | 17,399 | 0.4\% | 234,773 |
| Roseau | Off-Sale Only | --- | 2,729 | 2,155,511 | 1,583,657 | 571,854 | 26.5\% | 296,636 | 275,218 | 533 |  | 275,751 | 12.8\% | 200,000 |
| Russell | On- \& Off-Sale | --- | 347 | 395,699 | 212,544 | 183,155 | 46.3\% | 179,406 | 3,749 | 9,465 | 1,928 | 11,286 | 2.9\% | --- |
| Sacred Heart | On- \& Off-Sale | --- | 506 | 679,759 | 413,835 | 265,924 | 39.1\% | 240,160 | 25,764 | 16,366 |  | 42,130 | 6.2\% | --- |
| Saint Anthony | Off-Sale Only | --- | 9,175 | 7,259,565 | 5,431,563 | 1,828,002 | 25.2\% | 1,380,707 | 447,295 | $(2,440)$ | --- | 444,855 | 6.1\% | 250,000 |
| Saint Francis | Off-Sale Only | --- | 8,292 | 2,501,792 | 1,899,043 | 602,749 | 24.1\% | 540,121 | 62,628 | $(10,520)$ |  | 52,108 | 2.1\% | 60,000 |
| Saint James | Off-Sale Only | --- | 4,749 | 1,120,167 | 737,718 | 382,449 | 34.1\% | 303,231 | 79,218 | 1,800 | --- | 81,018 | 7.2\% | 126,000 |
| Sauk Rapids | Off-Sale Only | --- | 13,730 | 3,636,862 | 2,797,520 | 839,342 | 23.1\% | 588,663 | 250,679 | $(8,805)$ |  | 241,874 | 6.7\% | 215,000 |
| Savage | Off-Sale Only | --- | 32,516 | 7,025,084 | 4,993,255 | 2,031,829 | 28.9\% | 1,464,105 | 567,724 | 10,581 | --- | 578,305 | 8.2\% | 450,000 |
| Sebeka | On- \& Off-Sale | --- | 738 | 542,577 | 305,823 | 236,754 | 43.6\% | 187,070 | 49,684 |  | 105 | 49,579 | 9.1\% | --- |
| Sherburn | On- \& Off-Sale | --- | 1,052 | 962,190 | 588,255 | 373,935 | 38.9\% | 386,453 | $(12,518)$ | 37,568 | --- | 25,050 | 2.6\% | --- |
| Silver Bay | On- \& Off-Sale | --- | 1,862 | 1,232,387 | 729,165 | 503,222 | 40.8\% | 388,956 | 114,266 | 1,316 | 2,357 | 113,225 | 9.2\% | 30,990 |
| Silver Lake | On- \& Off-Sale | --- | 871 | 611,085 | 327,128 | 283,957 | 46.5\% | 276,000 | 7,957 | 30,051 | 2,567 | 35,441 | 5.8\% | 10,000 |
| Spring Grove | On- \& Off-Sale | --- | 1,250 | 406,017 | 304,930 | 101,087 | 24.9\% | 137,204 | $(36,117)$ | 9,732 |  | $(26,385)$ | -6.5\% | --- |
| Stacy | On- \& Off-Sale | --- | 1,708 | 3,723,805 | 2,555,489 | 1,168,316 | 31.4\% | 1,022,129 | 146,187 | 62,524 | 19,963 | 188,748 | 5.1\% | 175,000 |
| Thief River Falls | Off-Sale Only | --- | 8,647 | 5,450,266 | 4,256,795 | 1,193,471 | 21.9\% | 775,189 | 418,282 | 65,418 |  | 483,700 | 8.9\% | 431,307 |
| Tracy | Off-Sale Only | --- | 2,065 | 799,767 | 558,749 | 241,018 | 30.1\% | 264,025 | $(23,007)$ | 72,523 | --- | 49,516 | 6.2\% | 37,827 |
| Twin Valley | On- \& Off-Sale | --- | 717 | 618,230 | 356,896 | 261,334 | 42.3\% | 229,441 | 31,893 | 5,978 |  | 37,871 | 6.1\% | 40,500 |
| Two Harbors | Off-Sale Only | --- | 3,631 | 3,086,004 | 2,257,230 | 828,774 | 26.9\% | 525,800 | 302,974 | 2,597 | --- | 305,571 | 9.9\% | 1,832 |

[^11][0] Information is taken from a cash receipts and disbursements statement.
${ }_{*}^{\text {[38] Unaudited numbers used. }}$
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 5

## Comparison of City Liquor Store Operations - 2021



Table 6

## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 1 | Lakeville | Off-Sale Only | --- | 72,135 | 19,683,002 | 14,445,699 | 5,237,303 | 26.6\% | 3,664,001 | 1,573,302 | $(42,374)$ | --- | 1,530,928 | 7.8\% | 1,096,825 |
| 2 | Edina | Off-Sale Only | --- | 53,572 | 14,313,232 | 10,353,194 | 3,960,038 | 27.7\% | 3,166,585 | 793,453 | $(12,954)$ | --- | 780,499 | 5.5\% | 845,844 |
| 3 | Richfield | Off-Sale Only | --- | 36,661 | 13,916,528 | 10,355,772 | 3,560,756 | 25.6\% | 2,558,138 | 1,002,618 | 12,339 |  | 1,014,957 | 7.3\% | 827,770 |
| 4 | Eden Prairie | Off-Sale Only | --- | 64,142 | 11,923,359 | 8,371,936 | 3,551,423 | 29.8\% | 2,545,548 | 1,005,875 | $(4,659)$ | --- | 1,001,216 | 8.4\% | 800,000 |
| 5 | Apple Valley | Off-Sale Only | --- | 56,318 | 11,128,773 | 7,993,503 | 3,135,270 | 28.2\% | 1,887,723 | 1,247,547 | $(18,235)$ |  | 1,229,312 | 11.0\% | 1,680,000 |
| 6 | Columbia Heights | Off-Sale Only | --- | 21,859 | 8,940,449 | 6,733,026 | 2,207,423 | 24.7\% | 1,802,801 | 404,622 | 2,014 | 46,718 | 359,918 | 4.0\% | 165,250 |
| 7 | Detroit Lakes | Off-Sale Only | --- | 9,990 | 8,682,450 | 6,391,624 | 2,290,826 | 26.4\% | 1,070,761 | 1,220,065 | 2,546 | 142,267 | 1,080,344 | 12.4\% | 588,969 |
| 8 | Elk River | Off-Sale Only | --- | 26,179 | 8,620,643 | 6,234,978 | 2,385,665 | 27.7\% | 1,448,717 | 936,948 | $(67,485)$ | --- | 869,463 | 10.1\% | 1,001,394 |
| 9 | Bemidji | Off-Sale Only | --- | 15,147 | 8,595,959 | 6,028,069 | 2,567,890 | 29.9\% | 1,584,890 | 983,000 | 11,984 | 164,005 | 830,979 | 9.7\% | 525,404 |
| 10 | Alexandria | Off-Sale Only | --- | 14,690 | 7,845,752 | 5,861,267 | 1,984,485 | 25.3\% | 1,345,996 | 638,489 | 14,469 | 5,648 | 647,310 | 8.3\% | 255,000 |
| 11 | Fergus Falls | Off-Sale Only | --- | 14,042 | 7,384,820 | 5,073,055 | 2,311,765 | 31.3\% | 1,163,527 | 1,148,238 | $(1,474)$ |  | 1,146,764 | 15.5\% | 1,083,888 |
| 12 | Hutchinson | Off-Sale Only | --- | 14,703 | 7,343,719 | 5,757,766 | 1,585,953 | 21.6\% | 995,250 | 590,703 | 774 | --- | 591,477 | 8.1\% | 550,000 |
| 13 | Fridley | Off-Sale Only | --- | 29,536 | 7,290,355 | 5,231,959 | 2,058,396 | 28.2\% | 1,356,379 | 702,017 | $(1,406)$ |  | 700,611 | 9.6\% | 338,500 |
| 14 | Saint Anthony | Off-Sale Only | --- | 9,175 | 7,259,565 | 5,431,563 | 1,828,002 | 25.2\% | 1,380,707 | 447,295 | $(2,440)$ | --- | 444,855 | 6.1\% | 250,000 |
| 15 | Monticello | Off-Sale Only | --- | 14,619 | 7,105,934 | 5,200,541 | 1,905,393 | 26.8\% | 913,173 | 992,220 | $(9,622)$ |  | 982,598 | 13.8\% | --- |
| 16 | Savage | Off-Sale Only | --- | 32,516 | 7,025,084 | 4,993,255 | 2,031,829 | 28.9\% | 1,464,105 | 567,724 | 10,581 | --- | 578,305 | 8.2\% | 450,000 |
| 17 | Buffalo | Off-Sale Only | --- | 16,378 | 6,758,008 | 4,895,586 | 1,862,422 | 27.6\% | 1,361,093 | 501,329 | 51,062 | 427 | 551,964 | 8.2\% | 500,000 |
| 18 | Cambridge | Off-Sale Only | --- | 9,862 | 6,755,848 | 5,069,084 | 1,686,764 | 25.0\% | 972,317 | 714,447 | 6,477 | --- | 720,924 | 10.7\% | 700,000 |
| 19 | Marshall | Off-Sale Only | --- | 13,618 | 6,725,679 | 4,849,781 | 1,875,898 | 27.9\% | 912,143 | 963,755 | 41,934 | 61,384 | 944,305 | 14.0\% | 894,443 |
| 20 | Wayzata | On- \& Off-Sale | --- | 4,481 | 6,325,674 | 3,296,647 | 3,029,027 | 47.9\% | 2,671,831 | 357,196 | 8,506 | 26,923 | 338,779 | 5.4\% | 175,000 |
| 21 | Big Lake | Off-Sale Only | --- | 12,165 | 5,634,710 | 4,060,152 | 1,574,558 | 27.9\% | 788,508 | 786,050 | 21,084 | 8,638 | 798,496 | 14.2\% | 493,620 |
| 22 | Farmington | Off-Sale Only | --- | 23,654 | 5,621,602 | 4,192,176 | 1,429,426 | 25.4\% | 1,064,135 | 365,291 | 100,528 | --- | 465,819 | 8.3\% | 165,410 |
| 23 | Brooklyn Center | Off-Sale Only | --- | 33,585 | 5,556,568 | 4,130,013 | 1,426,555 | 25.7\% | 1,756,432 | $(329,877)$ | 348,102 | 69,396 | $(51,171)$ | -0.9\% | --- |
| 24 | Princeton | Off-Sale Only | --- | 5,100 | 5,456,787 | 4,158,977 | 1,297,810 | 23.8\% | 667,290 | 630,520 | 9,875 | --- | 640,395 | 11.7\% | 158,850 |
| 25 | Thief River Falls | Off-Sale Only | --- | 8,647 | 5,450,266 | 4,256,795 | 1,193,471 | 21.9\% | 775,189 | 418,282 | 65,418 |  | 483,700 | 8.9\% | 431,307 |
| 26 | Nisswa | On- \& Off-Sale | --- | 2,033 | 5,190,960 | 3,384,881 | 1,806,079 | 34.8\% | 1,183,879 | 622,200 | 3,546 | --- | 625,746 | 12.1\% | 265,000 |
| 27 | Worthington | Off-Sale Only | --- | 13,861 | 5,161,533 | 3,856,060 | 1,305,473 | 25.3\% | 746,406 | 559,067 | 5,142 | 19,163 | 545,046 | 10.6\% | 275,000 |

Footnotes:
0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.

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

Table 6

## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales

|  |  |  |  |  |  |  |  | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
|  | 28 | Anoka | Off-Sale Only | --- | 18,041 | 4,607,366 | 3,480,000 | 1,127,366 | 24.5\% | 911,317 | 216,049 | 2,765 | --- | 218,814 | 4.7\% | 440,000 |
|  | 29 | Fairmont | Off-Sale Only | --- | 10,417 | 4,551,173 | 3,223,150 | 1,328,023 | 29.2\% | 575,920 | 752,103 | $(9,538)$ | --- | 742,565 | 16.3\% | 571,711 |
|  | 30 | Mora | Off-Sale Only | --- | 3,733 | 4,442,390 | 3,299,700 | 1,142,690 | 25.7\% | 558,415 | 584,275 | 12,120 | 29,250 | 567,145 | 12.8\% | 303,219 |
|  | 31 | Perham | Off-Sale Only | --- | 3,576 | 4,394,940 | 3,148,926 | 1,246,014 | 28.4\% | 622,322 | 623,692 | 25,910 | 3,250 | 646,352 | 14.7\% | 195,712 |
|  | 32 | Robbinsdale | Off-Sale Only | --- | 14,838 | 4,177,117 | 3,026,100 | 1,151,017 | 27.6\% | 1,003,067 | 147,950 | $(2,701)$ | --- | 145,249 | 3.5\% | 200,000 |
|  | 33 | Rogers | On- \& Off-Sale | --- | 13,905 | 4,157,749 | 3,103,863 | 1,053,886 | 25.3\% | 1,037,946 | 15,940 | 1,459 |  | 17,399 | 0.4\% | 234,773 |
|  | 34 | Isanti | Off-Sale Only | --- | 7,022 | 4,157,164 | 3,115,854 | 1,041,310 | 25.0\% | 594,508 | 446,802 | 199,944 | 118,687 | 528,059 | 12.7\% | 607,150 |
|  | 35 | North Branch | Off-Sale Only | --- | 11,115 | 4,026,907 | 2,967,494 | 1,059,413 | 26.3\% | 933,174 | 126,239 | 219 |  | 126,458 | 3.1\% | 100,000 |
|  | 36 | Mound | Off-Sale Only | --- | 9,408 | 3,873,955 | 2,756,169 | 1,117,786 | 28.9\% | 655,203 | 462,583 | 1,362 | --- | 463,945 | 12.0\% | 200,000 |
|  | 37 | Stacy | On- \& Off-Sale | --- | 1,708 | 3,723,805 | 2,555,489 | 1,168,316 | 31.4\% | 1,022,129 | 146,187 | 62,524 | 19,963 | 188,748 | 5.1\% | 175,000 |
|  | 38 | Lexington | Off-Sale Only | --- | 2,610 | 3,722,819 | 2,795,296 | 927,523 | 24.9\% | 675,204 | 252,319 | 1,719 | --- | 254,038 | 6.8\% | 175,000 |
|  | 39 | Delano | Off-Sale Only | --- | 6,654 | 3,692,662 | 2,658,245 | 1,034,417 | 28.0\% | 673,248 | 361,169 | 1,889 |  | 363,058 | 9.8\% | 133,050 |
|  | 40 | Sauk Rapids | Off-Sale Only | --- | 13,730 | 3,636,862 | 2,797,520 | 839,342 | 23.1\% | 588,663 | 250,679 | $(8,805)$ | --- | 241,874 | 6.7\% | 215,000 |
| $\stackrel{\sim}{+}$ | 41 | Park Rapids | Off-Sale Only | --- | 4,247 | 3,505,887 | 2,585,264 | 920,623 | 26.3\% | 623,692 | 296,931 | 3,880 |  | 300,811 | 8.6\% | --- |
|  | 42 | Hinckley | On- \& Off-Sale | --- | 1,926 | 3,143,294 | 2,200,897 | 942,397 | 30.0\% | 559,584 | 382,813 | 1,140 | 3,768 | 380,185 | 12.1\% | 180,000 |
|  | 43 | Litchfield | Off-Sale Only | --- | 6,629 | 3,091,681 | 2,322,580 | 769,101 | 24.9\% | 495,982 | 273,119 | 5,341 |  | 278,460 | 9.0\% | 276,330 |
|  | 44 | Two Harbors | Off-Sale Only | --- | 3,631 | 3,086,004 | 2,257,230 | 828,774 | 26.9\% | 525,800 | 302,974 | 2,597 | --- | 305,571 | 9.9\% | 1,832 |
|  | 45 | Milaca | Off-Sale Only | --- | 3,034 | 2,892,947 | 2,151,548 | 741,399 | 25.6\% | 581,681 | 159,718 | 7,293 |  | 167,011 | 5.8\% | 192,648 |
|  | 46 | Northfield | Off-Sale Only | --- | 20,547 | 2,871,877 | 2,098,683 | 773,194 | 26.9\% | 596,062 | 177,132 | $(19,768)$ | --- | 157,364 | 5.5\% | 50,000 |
|  | 47 | Lindstrom | On- \& Off-Sale | --- | 4,920 | 2,852,467 | 2,000,180 | 852,287 | 29.9\% | 745,462 | 106,825 | 80,298 |  | 187,123 | 6.6\% | 188,330 |
|  | 48 | Wadena | Off-Sale Only | --- | 4,311 | 2,664,481 | 2,019,803 | 644,678 | 24.2\% | 632,083 | 12,595 | 265 | --- | 12,860 | 0.5\% | 120,000 |
|  | 49 | Montevideo | Off-Sale Only | --- | 5,359 | 2,605,144 | 1,919,672 | 685,472 | 26.3\% | 472,230 | 213,242 | 2,594 |  | 215,836 | 8.3\% | 204,500 |
|  | 50 | Redwood Falls | Off-Sale Only | --- | 5,067 | 2,551,638 | 1,910,983 | 640,655 | 25.1\% | 512,168 | 128,487 | 31 | 5,520 | 122,998 | 4.8\% | 120,000 |
|  | 51 | Saint Francis | Off-Sale Only | --- | 8,292 | 2,501,792 | 1,899,043 | 602,749 | 24.1\% | 540,121 | 62,628 | $(10,520)$ |  | 52,108 | 2.1\% | 60,000 |
|  | 52 | Glencoe | Off-Sale Only | --- | 5,761 | 2,453,321 | 1,815,773 | 637,548 | 26.0\% | 340,386 | 297,162 | 28 | 13,616 | 283,574 | 11.6\% | 250,000 |
|  | 53 | Grand Marais | Off-Sale Only | - | 1,346 | 2,408,503 | 1,703,149 | 705,354 | 29.3\% | 398,417 | 306,937 | 4,019 |  | 310,956 | 12.9\% | 200,004 |
|  | 54 | Morris | Off-Sale Only | --- | 4,863 | 2,360,388 | 1,834,593 | 525,795 | 22.3\% | 360,409 | 165,386 | 38,539 | --- | 203,925 | 8.6\% | 82,359 |

[^12][0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6

## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount <br> (\$) | Percent of Sales |  |
| 55 | Windom | Off-Sale Only | --- | 4,868 | 2,297,173 | 1,696,813 | 600,360 | 26.1\% | 474,242 | 126,118 | 2,410 | --- | 128,528 | 5.6\% | 100,000 |
| 56 | Maple Lake | Off-Sale Only | --- | 2,182 | 2,282,854 | 1,745,787 | 537,067 | 23.5\% | 371,600 | 165,467 | 9,945 | --- | 175,412 | 7.7\% | 50,000 |
| 57 | Pine City | Off-Sale Only | --- | 3,159 | 2,281,390 | 1,624,167 | 657,223 | 28.8\% | 448,899 | 208,324 | 257 |  | 208,581 | 9.1\% | 180,000 |
| 58 | Longville | On- \& Off-Sale | --- | 155 | 2,210,104 | 1,375,962 | 834,142 | 37.7\% | 481,906 | 352,236 | 3,420 | --- | 355,656 | 16.1\% | -- |
| 59 | Roseau | Off-Sale Only | --- | 2,729 | 2,155,511 | 1,583,657 | 571,854 | 26.5\% | 296,636 | 275,218 | 533 |  | 275,751 | 12.8\% | 200,000 |
| 60 | Warroad | Off-Sale Only | --- | 1,823 | 2,036,442 | 1,484,923 | 551,519 | 27.1\% | 316,991 | 234,528 |  |  | 234,528 | 11.5\% | 85,000 |
| 61 | Lonsdale | Off-Sale Only | --- | 4,779 | 2,025,118 | 1,558,788 | 466,330 | 23.0\% | 335,237 | 131,093 | 274 |  | 131,367 | 6.5\% | --- |
| 62 | Battle Lake | Off-Sale Only | --- | 854 | 1,991,642 | 1,431,700 | 559,942 | 28.1\% | 371,976 | 187,966 | 4,626 | --- | 192,592 | 9.7\% | 55,750 |
| 63 | Long Prairie | Off-Sale Only | --- | 3,720 | 1,956,420 | 1,489,040 | 467,380 | 23.9\% | 292,834 | 174,546 | 3,836 |  | 178,382 | 9.1\% | 109,000 |
| 64 | Baudette | On- \& Off-Sale | --- | 970 | 1,918,716 | 1,266,424 | 652,292 | 34.0\% | 438,726 | 213,566 | 26,659 | --- | 240,225 | 12.5\% | 170,000 |
| 65 | Moose Lake | On- \& Off-Sale | --- | 2,603 | 1,900,052 | 1,303,185 | 596,867 | 31.4\% | 392,300 | 204,567 |  |  | 204,567 | 10.8\% | --- |
| 66 | Paynesville | Off-Sale Only | --- | 2,449 | 1,896,274 | 1,502,734 | 393,540 | 20.8\% | 350,807 | 42,733 | 2,087 | --- | 44,820 | 2.4\% | 40,000 |
| 67 | Braham | Off-Sale Only | --- | 1,782 | 1,892,248 | 1,446,093 | 446,155 | 23.6\% | 299,753 | 146,402 | 22,084 |  | 168,486 | 8.9\% | 105,000 |
| 68 | Bagley | Off-Sale Only | --- | 1,294 | 1,890,669 | 1,370,488 | 520,181 | 27.5\% | 321,708 | 198,473 | 519 | 22,111 | 176,881 | 9.4\% | -- |
| 69 | Pipestone | Off-Sale Only | --- | 4,138 | 1,872,308 | 1,366,381 | 505,927 | 27.0\% | 298,565 | 207,362 | 2,698 | 1,965 | 208,095 | 11.1\% | 125,705 |
| 70 | Blue Earth | Off-Sale Only | --- | 3,157 | 1,864,653 | 1,399,724 | 464,929 | 24.9\% | 318,736 | 146,193 | 433 | --- | 146,626 | 7.9\% | 100,000 |
| 71 | Hackensack | On- \& Off-Sale | --- | 302 | 1,746,862 | 1,220,016 | 526,846 | 30.2\% | 314,518 | 212,328 | 10,760 |  | 223,088 | 12.8\% | 20,000 |
| 72 | Glenwood | Off-Sale Only | --- | 2,668 | 1,737,813 | 1,293,269 | 444,544 | 25.6\% | 224,210 | 220,334 | 2,216 | --- | 222,550 | 12.8\% | 60,000 |
| 73 | Kasson | Off-Sale Only | --- | 6,921 | 1,705,176 | 1,320,030 | 385,146 | 22.6\% | 238,537 | 146,609 | $(22,593)$ |  | 124,016 | 7.3\% | 16,000 |
| 74 | Luverne | Off-Sale Only | --- | 4,937 | 1,685,786 | 1,273,475 | 412,311 | 24.5\% | 361,423 | 50,888 | $(5,992)$ | --- | 44,896 | 2.7\% | 45,000 |
| 75 | Cook | Off-Sale Only | --- | 537 | 1,665,818 | 1,240,084 | 425,734 | 25.6\% | 300,893 | 124,841 | 16,689 |  | 141,530 | 8.5\% | 112,696 |
| 76 | Aitkin | Off-Sale Only | --- | 2,196 | 1,607,998 | 1,257,591 | 350,407 | 21.8\% | 260,029 | 90,378 | 21,589 | --- | 111,967 | 7.0\% | 78,000 |
| 77 | Jackson | Off-Sale Only | --- | 3,328 | 1,574,253 | 1,137,119 | 437,134 | 27.8\% | 293,037 | 144,097 | 1,738 | 19,410 | 126,425 | 8.0\% | 56,000 |
| 78 | Pelican Rapids | Off-Sale Only | --- | 2,554 | 1,542,160 | 1,068,767 | 473,393 | 30.7\% | 259,707 | 213,686 | 1,143 | 3,037 | 211,792 | 13.7\% | 100,000 |
| 79 | Hawley | Off-Sale Only | --- | 2,228 | 1,537,664 | 1,118,805 | 418,859 | 27.2\% | 315,151 | 103,708 | 52 | 6,533 | 97,227 | 6.3\% | 15,000 |
| 80 | Blackduck | On- \& Off-Sale | --- | 840 | 1,411,790 | 812,019 | 599,771 | 42.5\% | 571,134 | 28,637 | 10,718 | 2,460 | 36,895 | 2.6\% | 75,000 |
| 81 | Dassel | Off-Sale Only | --- | 1,485 | 1,407,204 | 1,064,884 | 342,320 | 24.3\% | 313,996 | 28,324 | 17,023 | 2,449 | 42,898 | 3.0\% | --- |

Footnotes:
0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6

## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales



Footnotes:
0] Information is taken from a cash receipts and disbursements statement
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6

## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 109 | Ogivie | On- \& Off-Sale | --- | 392 | 778,470 | 437,331 | 341,139 | 43.8\% | 251,601 | 89,538 | 291 | --- | 89,829 | 11.5\% | 5,000 |
| 110 | Underwood | Off-Sale Only | --- | 359 | 768,583 | 583,364 | 185,219 | 24.1\% | 146,801 | 38,418 | 2,962 | --- | 41,380 | 5.4\% | 30,000 |
| 111 | Fifty Lakes | On- \& Off-Sale | --- | 453 | 766,541 | 364,416 | 402,125 | 52.5\% | 299,927 | 102,198 |  |  | 102,198 | 13.3\% | 30,064 |
| 112 | Barnesville | Off-Sale Only | --- | 2,784 | 759,944 | 625,095 | 134,849 | 17.7\% | 134,791 | 58 | 3,335 | 14,144 | $(10,751)$ | -1.4\% | --- |
| 113 | Madelia | Off-Sale Only | --- | 2,388 | 753,267 | 561,915 | 191,352 | 25.4\% | 139,046 | 52,306 | 1,389 |  | 53,695 | 7.1\% | 10,000 |
| 114 | Kelliher | On- \& Off-Sale | --- | 259 | 733,327 | 460,012 | 273,315 | 37.3\% | 227,382 | 45,933 | 2,786 | --- | 48,719 | 6.6\% | 20,000 |
| 115 | Lakefield | Off-Sale Only | --- | 1,739 | 730,733 | 511,907 | 218,826 | 29.9\% | 115,942 | 102,884 | 1,944 |  | 104,828 | 14.3\% | 6,000 |
| 116 | Vergas | Off-Sale Only | --- | 349 | 728,795 | 523,475 | 205,320 | 28.2\% | 142,377 | 62,943 | 1,505 | --- | 64,448 | 8.8\% | 60,000 |
| 117 | Mazeppa | On- \& Off-Sale | --- | 890 | 694,418 | 389,759 | 304,659 | 43.9\% | 276,403 | 28,256 | 45,354 | 1,066 | 72,544 | 10.4\% | --- |
| 118 | Sacred Heart | On- \& Off-Sale | --- | 506 | 679,759 | 413,835 | 265,924 | 39.1\% | 240,160 | 25,764 | 16,366 | --- | 42,130 | 6.2\% | --- |
| 119 | Mapleton | On- \& Off-Sale | --- | 1,701 | 678,664 | 366,724 | 311,940 | 46.0\% | 236,648 | 75,292 | 1,242 |  | 76,534 | 11.3\% | 24,712 |
| 120 | Clearbrook | On- \& Off-Sale | [38] | 461 | 647,196 | 388,127 | 259,069 | 40.0\% | 218,850 | 40,219 | 27,470 | --- | 67,689 | 10.5\% | --- |
| 121 | Appleton | Off-Sale Only | --- | 1,411 | 642,322 | 457,790 | 184,532 | 28.7\% | 167,801 | 16,731 |  | 153 | 16,578 | 2.6\% | 40,000 |
| 122 | Orr | On- \& Off-Sale | --- | 209 | 626,911 | 370,430 | 256,481 | 40.9\% | 236,668 | 19,813 | 263 | --- | 20,076 | 3.2\% | 46,500 |
| 123 | Twin Valley | On- \& Off-Sale | --- | 717 | 618,230 | 356,896 | 261,334 | 42.3\% | 229,441 | 31,893 | 5,978 |  | 37,871 | 6.1\% | 40,500 |
| 124 | Silver Lake | On- \& Off-Sale | --- | 871 | 611,085 | 327,128 | 283,957 | 46.5\% | 276,000 | 7,957 | 30,051 | 2,567 | 35,441 | 5.8\% | 10,000 |
| 125 | Brandon | On- \& Off-Sale | --- | 502 | 609,245 | 334,188 | 275,057 | 45.1\% | 210,851 | 64,206 | 69 |  | 64,275 | 10.5\% | 11,776 |
| 126 | Ada | Off-Sale Only | --- | 1,719 | 600,774 | 439,593 | 161,181 | 26.8\% | 175,120 | $(13,939)$ | 7,500 | --- | $(6,439)$ | -1.1\% | --- |
| 127 | Dawson | Off-Sale Only | --- | 1,466 | 581,650 | 417,012 | 164,638 | 28.3\% | 137,103 | 27,535 | 408 |  | 27,943 | 4.8\% | --- |
| 128 | Browerville | On- \& Off-Sale | --- | 833 | 580,652 | 336,101 | 244,551 | 42.1\% | 214,465 | 30,086 | 40,171 | --- | 70,257 | 12.1\% | 10,800 |
| 129 | Beaver Bay | On- \& Off-Sale | --- | 122 | 579,442 | 384,405 | 195,037 | 33.7\% | 187,389 | 7,648 | 10,601 |  | 18,249 | 3.1\% | --- |
| 130 | Frazee | On- \& Off-Sale | --- | 1,329 | 561,509 | 370,299 | 191,210 | 34.1\% | 144,683 | 46,527 | 10,096 | --- | 56,623 | 10.1\% | --- |
| 131 | Barnum | On- \& Off-Sale | --- | 625 | 559,179 | 294,010 | 265,169 | 47.4\% | 289,881 | $(24,712)$ | 45,286 |  | 20,574 | 3.7\% | 22,284 |
| 132 | Mentor | On- \& Off-Sale | --- | 103 | 557,580 | 252,697 | 304,883 | 54.7\% | 189,086 | 115,797 | 5,847 | --- | 121,644 | 21.8\% | 42,153 |
| 133 | Sebeka | On- \& Off-Sale | --- | 738 | 542,577 | 305,823 | 236,754 | 43.6\% | 187,070 | 49,684 |  | 105 | 49,579 | 9.1\% | --- |
| 134 | Boyd | On- \& Off-Sale | --- | 141 | 538,517 | 318,562 | 219,955 | 40.8\% | 229,153 | $(9,198)$ | 28,376 | 14,112 | 5,066 | 0.9\% | --- |
| 135 | Akeley | On- \& Off-Sale | --- | 416 | 487,237 | 227,316 | 259,921 | 53.3\% | 188,018 | 71,903 | 1,583 | --- | 73,486 | 15.1\% | 5,000 |

Footnotes:
0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 6

## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales



Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[38] Unaudited numbers used.
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## Comparison of City Liquor Store Operations - 2021

## Ranked by Gross Sales



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[38] Unaudited numbers used

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

Table 7
Comparison of City Liquor Store Operations - 2021
Ranked by Net Profit/(Loss) as a Percent of Sales


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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Comparison of City Liquor Store Operations - 2021
Ranked by Net Profit/(Loss) as a Percent of Sales


Footnotes:
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Comparison of City Liquor Store Operations - 2021
Ranked by Net Profit/(Loss) as a Percent of Sales


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[38] Unaudited numbers used.
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Table 7
Comparison of City Liquor Store Operations - 2021
Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 85 | Park Rapids | Off-Sale Only | --- | 4,247 | 3,505,887 | 2,585,264 | 920,623 | 26.3\% | 623,692 | 296,931 | 3,880 | --- | 300,811 | 8.6\% | --- |
| 86 | Medford | On- \& Off-Sale | --- | 1,348 | 364,060 | 181,644 | 182,416 | 50.1\% | 177,395 | 5,021 | 26,098 | --- | 31,119 | 8.5\% | --- |
| 87 | Cook | Off-Sale Only | --- | 537 | 1,665,818 | 1,240,084 | 425,734 | 25.6\% | 300,893 | 124,841 | 16,689 |  | 141,530 | 8.5\% | 112,696 |
| 88 | Eden Prairie | Off-Sale Only | --- | 64,142 | 11,923,359 | 8,371,936 | 3,551,423 | 29.8\% | 2,545,548 | 1,005,875 | $(4,659)$ | --- | 1,001,216 | 8.4\% | 800,000 |
| 89 | Isle | On- \& Off-Sale | --- | 820 | 892,768 | 635,183 | 257,585 | 28.9\% | 173,609 | 83,976 | 166 | 9,349 | 74,793 | 8.4\% | 7,623 |
| 90 | Walnut Grove | On- \& Off-Sale | --- | 744 | 447,682 | 230,051 | 217,631 | 48.6\% | 230,177 | $(12,546)$ | 50,001 | --- | 37,455 | 8.4\% | --- |
| 91 | Farmington | Off-Sale Only | --- | 23,654 | 5,621,602 | 4,192,176 | 1,429,426 | 25.4\% | 1,064,135 | 365,291 | 100,528 |  | 465,819 | 8.3\% | 165,410 |
| 92 | Montevideo | Off-Sale Only | --- | 5,359 | 2,605,144 | 1,919,672 | 685,472 | 26.3\% | 472,230 | 213,242 | 2,594 | --- | 215,836 | 8.3\% | 204,500 |
| 93 | Finlayson | On- \& Off-Sale | --- | 302 | 916,565 | 480,677 | 435,888 | 47.6\% | 354,073 | 81,815 | 39 | 6,145 | 75,709 | 8.3\% | 20,000 |
| 94 | Alexandria | Off-Sale Only | --- | 14,690 | 7,845,752 | 5,861,267 | 1,984,485 | 25.3\% | 1,345,996 | 638,489 | 14,469 | 5,648 | 647,310 | 8.3\% | 255,000 |
| 95 | Eagle Bend | On- \& Off-Sale | --- | 541 | 279,205 | 166,684 | 112,521 | 40.3\% | 126,554 | $(14,033)$ | 37,067 |  | 23,034 | 8.2\% | --- |
| 96 | Savage | Off-Sale Only | --- | 32,516 | 7,025,084 | 4,993,255 | 2,031,829 | 28.9\% | 1,464,105 | 567,724 | 10,581 | --- | 578,305 | 8.2\% | 450,000 |
| 97 | Buffalo | Off-Sale Only | --- | 16,378 | 6,758,008 | 4,895,586 | 1,862,422 | 27.6\% | 1,361,093 | 501,329 | 51,062 | 427 | 551,964 | 8.2\% | 500,000 |
| 98 | Hutchinson | Off-Sale Only | --- | 14,703 | 7,343,719 | 5,757,766 | 1,585,953 | 21.6\% | 995,250 | 590,703 | 774 | --- | 591,477 | 8.1\% | 550,000 |
| 99 | Jackson | Off-Sale Only | --- | 3,328 | 1,574,253 | 1,137,119 | 437,134 | 27.8\% | 293,037 | 144,097 | 1,738 | 19,410 | 126,425 | 8.0\% | 56,000 |
| 100 | Wells | Off-Sale Only | --- | 2,386 | 1,168,568 | 889,816 | 278,752 | 23.9\% | 175,909 | 102,843 | 1,905 | 12,760 | 91,988 | 7.9\% | --- |
| 101 | Blue Earth | Off-Sale Only | --- | 3,157 | 1,864,653 | 1,399,724 | 464,929 | 24.9\% | 318,736 | 146,193 | 433 |  | 146,626 | 7.9\% | 100,000 |
| 102 | Northome | On- \& Off-Sale | --- | 153 | 320,757 | 177,524 | 143,233 | 44.7\% | 118,050 | 25,183 | 4 | --- | 25,187 | 7.9\% | --- |
| 103 | Lakeville | Off-Sale Only | --- | 72,135 | 19,683,002 | 14,445,699 | 5,237,303 | 26.6\% | 3,664,001 | 1,573,302 | $(42,374)$ |  | 1,530,928 | 7.8\% | 1,096,825 |
| 104 | Maple Lake | Off-Sale Only | --- | 2,182 | 2,282,854 | 1,745,787 | 537,067 | 23.5\% | 371,600 | 165,467 | 9,945 | --- | 175,412 | 7.7\% | 50,000 |
| 105 | Richfield | Off-Sale Only | --- | 36,661 | 13,916,528 | 10,355,772 | 3,560,756 | 25.6\% | 2,558,138 | 1,002,618 | 12,339 |  | 1,014,957 | 7.3\% | 827,770 |
| 106 | Kasson | Off-Sale Only | --- | 6,921 | 1,705,176 | 1,320,030 | 385,146 | 22.6\% | 238,537 | 146,609 | $(22,593)$ | --- | 124,016 | 7.3\% | 16,000 |
| 107 | Saint James | Off-Sale Only | --- | 4,749 | 1,120,167 | 737,718 | 382,449 | 34.1\% | 303,231 | 79,218 | 1,800 |  | 81,018 | 7.2\% | 126,000 |
| 108 | Madelia | Off-Sale Only | --- | 2,388 | 753,267 | 561,915 | 191,352 | 25.4\% | 139,046 | 52,306 | 1,389 | --- | 53,695 | 7.1\% | 10,000 |
| 109 | Aitkin | Off-Sale Only | --- | 2,196 | 1,607,998 | 1,257,591 | 350,407 | 21.8\% | 260,029 | 90,378 | 21,589 |  | 111,967 | 7.0\% | 78,000 |
| 110 | Lexington | Off-Sale Only | --- | 2,610 | 3,722,819 | 2,795,296 | 927,523 | 24.9\% | 675,204 | 252,319 | 1,719 | -- | 254,038 | 6.8\% | 175,000 |
| 111 | Sauk Rapids | Off-Sale Only | --- | 13,730 | 3,636,862 | 2,797,520 | 839,342 | 23.1\% | 588,663 | 250,679 | $(8,805)$ |  | 241,874 | 6.7\% | 215,000 |
| 112 | Kelliher | On- \& Off-Sale | --- | 259 | 733,327 | 460,012 | 273,315 | 37.3\% | 227,382 | 45,933 | 2,786 | --- | 48,719 | 6.6\% | 20,000 |

## Footnotes:

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

Table 7

## Comparison of City Liquor Store Operations - 2021

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

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) <br> (\$) | Revenues <br> (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 113 | Madison | Off-Sale Only | --- | 1,519 | 483,410 | 354,690 | 128,720 | 26.6\% | 96,919 | 31,801 | --- | --- | 31,801 | 6.6\% | 20,000 |
| 114 | Lindstrom | On- \& Off-Sale | --- | 4,920 | 2,852,467 | 2,000,180 | 852,287 | 29.9\% | 745,462 | 106,825 | 80,298 | --- | 187,123 | 6.6\% | 188,330 |
| 115 | Lonsdale | Off-Sale Only | --- | 4,779 | 2,025,118 | 1,558,788 | 466,330 | 23.0\% | 335,237 | 131,093 | 274 |  | 131,367 | 6.5\% | --- |
| 116 | Walker | Off-Sale Only | --- | 980 | 1,116,786 | 810,226 | 306,560 | 27.5\% | 236,451 | 70,109 | 1,689 | --- | 71,798 | 6.4\% | 84,478 |
| 117 | Big Falls | On- \& Off-Sale | --- | 173 | 319,143 | 149,611 | 169,532 | 53.1\% | 149,331 | 20,201 | 95 |  | 20,296 | 6.4\% | 3,701 |
| 118 | Hawley | Off-Sale Only | --- | 2,228 | 1,537,664 | 1,118,805 | 418,859 | 27.2\% | 315,151 | 103,708 | 52 | 6,533 | 97,227 | 6.3\% | 15,000 |
| 119 | Sacred Heart | On- \& Off-Sale | --- | 506 | 679,759 | 413,835 | 265,924 | 39.1\% | 240,160 | 25,764 | 16,366 |  | 42,130 | 6.2\% | --- |
| 120 | Tracy | Off-Sale Only | --- | 2,065 | 799,767 | 558,749 | 241,018 | 30.1\% | 264,025 | $(23,007)$ | 72,523 | --- | 49,516 | 6.2\% | 37,827 |
| 121 | Darwin | Off-Sale Only | --- | 347 | 881,815 | 706,593 | 175,222 | 19.9\% | 121,708 | 53,514 | 990 |  | 54,504 | 6.2\% | --- |
| 122 | Lake Park | On- \& Off-Sale | --- | 729 | 936,986 | 560,413 | 376,573 | 40.2\% | 320,375 | 56,198 | 1,325 | --- | 57,523 | 6.1\% | --- |
| 123 | Saint Anthony | Off-Sale Only | --- | 9,175 | 7,259,565 | 5,431,563 | 1,828,002 | 25.2\% | 1,380,707 | 447,295 | $(2,440)$ |  | 444,855 | 6.1\% | 250,000 |
| 124 | Twin Valley | On- \& Off-Sale | --- | 717 | 618,230 | 356,896 | 261,334 | 42.3\% | 229,441 | 31,893 | 5,978 | --- | 37,871 | 6.1\% | 40,500 |
| 125 | Heron Lake | On- \& Off-Sale | [38] | 603 | 367,448 | 193,783 | 173,665 | 47.3\% | 153,144 | 20,521 | 1,922 |  | 22,443 | 6.1\% | --- |
| 126 | Caledonia | Off-Sale Only | --- | 2,841 | 989,799 | 751,102 | 238,697 | 24.1\% | 180,112 | 58,585 | 815 | --- | 59,400 | 6.0\% | 31,687 |
| 127 | Silver Lake | On- \& Off-Sale | --- | 871 | 611,085 | 327,128 | 283,957 | 46.5\% | 276,000 | 7,957 | 30,051 | 2,567 | 35,441 | 5.8\% | 10,000 |
| 128 | Milaca | Off-Sale Only | --- | 3,034 | 2,892,947 | 2,151,548 | 741,399 | 25.6\% | 581,681 | 159,718 | 7,293 | --- | 167,011 | 5.8\% | 192,648 |
| 129 | Ulen | On- \& Off-Sale | --- | 484 | 412,045 | 198,173 | 213,872 | 51.9\% | 190,537 | 23,335 | 25 |  | 23,360 | 5.7\% | --- |
| 130 | Windom | Off-Sale Only | --- | 4,868 | 2,297,173 | 1,696,813 | 600,360 | 26.1\% | 474,242 | 126,118 | 2,410 | --- | 128,528 | 5.6\% | 100,000 |
| 131 | Northfield | Off-Sale Only | --- | 20,547 | 2,871,877 | 2,098,683 | 773,194 | 26.9\% | 596,062 | 177,132 | $(19,768)$ |  | 157,364 | 5.5\% | 50,000 |
| 132 | Edina | Off-Sale Only | --- | 53,572 | 14,313,232 | 10,353,194 | 3,960,038 | 27.7\% | 3,166,585 | 793,453 | $(12,954)$ | --- | 780,499 | 5.5\% | 845,844 |
| 133 | Underwood | Off-Sale Only | --- | 359 | 768,583 | 583,364 | 185,219 | 24.1\% | 146,801 | 38,418 | 2,962 |  | 41,380 | 5.4\% | 30,000 |
| 134 | Wayzata | On- \& Off-Sale | --- | 4,481 | 6,325,674 | 3,296,647 | 3,029,027 | 47.9\% | 2,671,831 | 357,196 | 8,506 | 26,923 | 338,779 | 5.4\% | 175,000 |
| 135 | Olivia | Off-Sale Only | --- | 2,334 | 1,189,780 | 873,255 | 316,525 | 26.6\% | 268,136 | 48,389 | 13,418 |  | 61,807 | 5.2\% | --- |
| 136 | Stacy | On- \& Off-Sale | --- | 1,708 | 3,723,805 | 2,555,489 | 1,168,316 | 31.4\% | 1,022,129 | 146,187 | 62,524 | 19,963 | 188,748 | 5.1\% | 175,000 |
| 137 | Redwood Falls | Off-Sale Only | --- | 5,067 | 2,551,638 | 1,910,983 | 640,655 | 25.1\% | 512,168 | 128,487 | 31 | 5,520 | 122,998 | 4.8\% | 120,000 |
| 138 | Dawson | Off-Sale Only | --- | 1,466 | 581,650 | 417,012 | 164,638 | 28.3\% | 137,103 | 27,535 | 408 | --- | 27,943 | 4.8\% | --- |
| 139 | Anoka | Off-Sale Only | --- | 18,041 | 4,607,366 | 3,480,000 | 1,127,366 | 24.5\% | 911,317 | 216,049 | 2,765 |  | 218,814 | 4.7\% | 440,000 |
| 140 | Mahnomen | On- \& Off-Sale | --- | 1,234 | 1,406,700 | 916,865 | 489,835 | 34.8\% | 450,097 | 39,738 | 24,273 | --- | 64,011 | 4.6\% | --- |

## Footnotes:

[0] Information is taken from a cash receipts and disbursements statement
38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 7
Comparison of City Liquor Store Operations - 2021
Ranked by Net Profit/(Loss) as a Percent of Sales

| Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 141 | Columbia Heights | Off-Sale Only | --- | 21,859 | 8,940,449 | 6,733,026 | 2,207,423 | 24.7\% | 1,802,801 | 404,622 | 2,014 | 46,718 | 359,918 | 4.0\% | 165,250 |
| 142 | Barnum | On- \& Off-Sale | --- | 625 | 559,179 | 294,010 | 265,169 | 47.4\% | 289,881 | $(24,712)$ | 45,286 | --- | 20,574 | 3.7\% | 22,284 |
| 143 | Robbinsdale | Off-Sale Only | --- | 14,838 | 4,177,117 | 3,026,100 | 1,151,017 | 27.6\% | 1,003,067 | 147,950 | $(2,701)$ |  | 145,249 | 3.5\% | 200,000 |
| 144 | Balaton | On- \& Off-Sale | --- | 590 | 398,529 | 268,966 | 129,563 | 32.5\% | 122,992 | 6,571 | 6,671 | --- | 13,242 | 3.3\% | 1 |
| 145 | Orr | On- \& Off-Sale | --- | 209 | 626,911 | 370,430 | 256,481 | 40.9\% | 236,668 | 19,813 | 263 |  | 20,076 | 3.2\% | 46,500 |
| 146 | Beaver Bay | On- \& Off-Sale | --- | 122 | 579,442 | 384,405 | 195,037 | 33.7\% | 187,389 | 7,648 | 10,601 | --- | 18,249 | 3.1\% | --- |
| 147 | North Branch | Off-Sale Only | --- | 11,115 | 4,026,907 | 2,967,494 | 1,059,413 | 26.3\% | 933,174 | 126,239 | 219 |  | 126,458 | 3.1\% | 100,000 |
| 148 | Dassel | Off-Sale Only | --- | 1,485 | 1,407,204 | 1,064,884 | 342,320 | 24.3\% | 313,996 | 28,324 | 17,023 | 2,449 | 42,898 | 3.0\% | --- |
| 149 | Russell | On- \& Off-Sale | --- | 347 | 395,699 | 212,544 | 183,155 | 46.3\% | 179,406 | 3,749 | 9,465 | 1,928 | 11,286 | 2.9\% | --- |
| 150 | Buffalo Lake | On- \& Off-Sale | --- | 656 | 465,100 | 270,872 | 194,228 | 41.8\% | 198,436 | $(4,208)$ | 16,618 | --- | 12,410 | 2.7\% | --- |
| 151 | Luverne | Off-Sale Only | --- | 4,937 | 1,685,786 | 1,273,475 | 412,311 | 24.5\% | 361,423 | 50,888 | $(5,992)$ |  | 44,896 | 2.7\% | 45,000 |
| 152 | Blackduck | On- \& Off-Sale | --- | 840 | 1,411,790 | 812,019 | 599,771 | 42.5\% | 571,134 | 28,637 | 10,718 | 2,460 | 36,895 | 2.6\% | 75,000 |
| 153 | Sherburn | On- \& Off-Sale | --- | 1,052 | 962,190 | 588,255 | 373,935 | 38.9\% | 386,453 | $(12,518)$ | 37,568 |  | 25,050 | 2.6\% | --- |
| 154 | Appleton | Off-Sale Only | --- | 1,411 | 642,322 | 457,790 | 184,532 | 28.7\% | 167,801 | 16,731 | --- | 153 | 16,578 | 2.6\% | 40,000 |
| 155 | Paynesville | Off-Sale Only | --- | 2,449 | 1,896,274 | 1,502,734 | 393,540 | 20.8\% | 350,807 | 42,733 | 2,087 |  | 44,820 | 2.4\% | 40,000 |
| 156 | Saint Francis | Off-Sale Only | --- | 8,292 | 2,501,792 | 1,899,043 | 602,749 | 24.1\% | 540,121 | 62,628 | $(10,520)$ | --- | 52,108 | 2.1\% | 60,000 |
| 157 | Remer | On- \& Off-Sale | --- | 400 | 1,074,319 | 745,418 | 328,901 | 30.6\% | 312,416 | 16,485 | 263 |  | 16,748 | 1.6\% | 25,000 |
| 158 | Holdingford | On- \& Off-Sale | --- | 745 | 358,352 | 182,120 | 176,232 | 49.2\% | 172,578 | 3,654 | 1,681 | --- | 5,335 | 1.5\% | --- |
| 159 | Nevis | On- \& Off-Sale | --- | 384 | 857,734 | 509,447 | 348,287 | 40.6\% | 359,746 | $(11,459)$ | 22,244 |  | 10,785 | 1.3\% | 35,000 |
| 160 | Elizabeth | Off-Sale Only | --- | 166 | 485,746 | 377,225 | 108,521 | 22.3\% | 102,674 | 5,847 | 15 | --- | 5,862 | 1.2\% | --- |
| 161 | Boyd | On- \& Off-Sale | --- | 141 | 538,517 | 318,562 | 219,955 | 40.8\% | 229,153 | $(9,198)$ | 28,376 | 14,112 | 5,066 | 0.9\% | --- |
| 162 | Wadena | Off-Sale Only | --- | 4,311 | 2,664,481 | 2,019,803 | 644,678 | 24.2\% | 632,083 | 12,595 | 265 | --- | 12,860 | 0.5\% | 120,000 |
| 163 | Rogers | On- \& Off-Sale | --- | 13,905 | 4,157,749 | 3,103,863 | 1,053,886 | 25.3\% | 1,037,946 | 15,940 | 1,459 |  | 17,399 | 0.4\% | 234,773 |
| 164 | Howard Lake | On- \& Off-Sale | --- | 2,126 | 995,912 | 750,222 | 245,690 | 24.7\% | 231,287 | 14,403 | 230 | 13,156 | 1,477 | 0.1\% | --- |
| 165 | Waverly | On- \& Off-Sale | --- | 1,999 | 991,327 | 721,571 | 269,756 | 27.2\% | 274,078 | $(4,322)$ |  |  | $(4,322)$ | -0.4\% | --- |
| 166 | Kiester | Off-Sale Only | --- | 483 | 216,217 | 158,398 | 57,819 | 26.7\% | 60,726 | $(2,907)$ | 1,798 | 500 | $(1,609)$ | -0.7\% | --- |
| 167 | Brooklyn Center | Off-Sale Only | --- | 33,585 | 5,556,568 | 4,130,013 | 1,426,555 | 25.7\% | 1,756,432 | $(329,877)$ | 348,102 | 69,396 | $(51,171)$ | -0.9\% | --- |
| 168 | Ada | Off-Sale Only | --- | 1,719 | 600,774 | 439,593 | 161,181 | 26.8\% | 175,120 | $(13,939)$ | 7,500 | --- | $(6,439)$ | -1.1\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 7

## Comparison of City Liquor Store Operations - 2021

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

|  | Ranking | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses $\qquad$ | Income/(Loss) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
|  | 169 | Barnesville | Off-Sale Only | --- | 2,784 | 759,944 | 625,095 | 134,849 | 17.7\% | 134,791 | 58 | 3,335 | 14,144 | $(10,751)$ | -1.4\% | --- |
|  | 170 | De Graff | On- \& Off-Sale | --- | 112 | 340,558 | 177,456 | 163,102 | 47.9\% | 224,138 | $(61,036)$ | 54,197 | 678 | $(7,517)$ | -2.2\% | --- |
|  | 171 | Littlefork | On- \& Off-Sale | --- | 553 | 273,224 | 169,510 | 103,714 | 38.0\% | 123,796 | $(20,082)$ | 10,814 |  | $(9,268)$ | -3.4\% | $(10,000)$ |
|  | 172 | Butterfield | Off-Sale Only | --- | 596 | 204,928 | 151,749 | 53,179 | 26.0\% | 63,584 | $(10,405)$ | 3,046 | --- | $(7,359)$ | -3.6\% | --- |
|  | 173 | Elmore | Off-Sale Only | --- | 541 | 98,830 | 72,743 | 26,087 | 26.4\% | 31,955 | $(5,868)$ | 944 |  | $(4,924)$ | -5.0\% | --- |
|  | 174 | Okabena | On- \& Off-Sale | --- | 206 | 340,557 | 195,016 | 145,541 | 42.7\% | 162,659 | $(17,118)$ |  |  | $(17,118)$ | -5.0\% | --- |
|  | 175 | Spring Grove | On- \& Off-Sale | --- | 1,250 | 406,017 | 304,930 | 101,087 | 24.9\% | 137,204 | $(36,117)$ | 9,732 |  | $(26,385)$ | -6.5\% | --- |
|  | 176 | Palisade | On- \& Off-Sale | --- | 167 | 189,597 | 104,086 | 85,511 | 45.1\% | 131,392 | $(45,881)$ | 21,695 | --- | $(24,186)$ | -12.8\% | --- |
|  | 177 | Hanska | On- \& Off-Sale | --- | 379 | 144,362 | 95,973 | 48,389 | 33.5\% | 83,735 | $(35,346)$ | 6,181 | 99 | $(29,264)$ | -20.3\% | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Off-Sale Only |  |  | 897,388 | \$346,491,508 | \$254,792,871 | \$91,698,637 | 26.5\% | \$61,796,678 | \$29,901,959 | \$1,005,685 | \$775,275 | \$30,132,369 | 8.7\% | \$20,932,027 |
|  | On- \& Off-Sale |  |  |  | 84,717 | \$77,040,185 | \$47,495,398 | \$29,544,787 | 38.3\% | \$24,490,378 | \$5,054,409 | \$1,425,383 | \$113,186 | \$6,366,606 | 8.3\% | \$2,160,689 |
| w |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | All Stores |  |  | 982,105 | \$423,531,693 | \$302,288,269 | \$121,243,424 | 28.6\% | \$86,287,056 | \$34,956,368 | \$2,431,068 | \$888,461 | \$36,498,975 | 8.6\% | \$23,092,716 |

[0] Information is taken from a cash receipts and disbursements statement
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 8

## Comparison of Metro Area City Liquor Store Operations - 2021



## Table 9

Comparison of Greater Minnesota City Liquor Store Operations - 2021

|  | Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit |  | pera |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> (\$) | Percent of Sales | Expenses | Income/(Loss) (\$) | Revenues (\$) | Expenses | Amount <br> (\$) | Percent of Sales |  |
|  | Ada | off-Sale Only | --- | 1,719 | 600,774 | 439,593 | 161,181 | 26.8\% | 175,120 | $(13,939)$ | 7,500 | --- | $(6,439)$ | -1.1\% | -- |
|  | Aitkin | Off-Sale Only | --- | 2,196 | 1,607,998 | 1,257,591 | 350,407 | 21.8\% | 260,029 | 90,378 | 21,589 | -- | 111,967 | 7.0\% | 78,000 |
|  | Akeley | On- \& Off-Sale | --- | 416 | 487,237 | 227,316 | 259,921 | 53.3\% | 188,018 | 71,903 | 1,583 |  | 73,486 | 15.1\% | 5,000 |
|  | Alexandria | Off-Sale Only | --- | 14,690 | 7,845,752 | 5,861,267 | 1,984,485 | 25.3\% | 1,345,996 | 638,489 | 14,469 | 5,648 | 647,310 | 8.3\% | 255,000 |
|  | Appleton | off-Sale Only | --- | 1,411 | 642,322 | 457,790 | 184,532 | 28.7\% | 167,801 | 16,731 |  | 153 | 16,578 | 2.6\% | 40,000 |
|  | Avoca | On- \& Off-Sale | --- | 110 | 210,164 | 89,574 | 120,590 | 57.4\% | 100,608 | 19,982 | 44,136 | 3,238 | 60,880 | 29.0\% | 25,482 |
|  | Bagley | Off-Sale Only | --- | 1,294 | 1,890,669 | 1,370,488 | 520,181 | 27.5\% | 321,708 | 198,473 | 519 | 22,111 | 176,881 | 9.4\% | --- |
|  | Balaton | On- \& Off-Sale | --- | 590 | 398,529 | 268,966 | 129,563 | 32.5\% | 122,992 | 6,571 | 6,671 | --- | 13,242 | 3.3\% | 1 |
|  | Barnesville | off-Sale Only | --- | 2,784 | 759,944 | 625,095 | 134,849 | 17.7\% | 134,791 | 58 | 3,335 | 14,144 | $(10,751)$ | -1.4\% | --- |
|  | Barnum | On-\& Off-Sale | --- | 625 | 559,179 | 294,010 | 265,169 | 47.4\% | 289,881 | (24,712) | 45,286 | -- | 20,574 | 3.7\% | 22,284 |
|  | Battle Lake | Off-Sale Only | --- | 854 | 1,991,642 | 1,431,700 | 559,942 | 28.1\% | 371,976 | 187,966 | 4,626 |  | 192,592 | 9.7\% | 55,750 |
|  | Baudette | On- \& Off-Sale | --- | 970 | 1,918,716 | 1,266,424 | 652,292 | 34.0\% | 438,726 | 213,566 | 26,659 | --- | 240,225 | 12.5\% | 170,000 |
|  | Beaver Bay | On- \& Off-Sale | -- | 122 | 579,442 | 384,405 | 195,037 | 33.7\% | 187,389 | 7,648 | 10,601 |  | 18,249 | 3.1\% | -- |
|  | Bemidji | Off-Sale Only | --- | 15,147 | 8,595,959 | 6,028,069 | 2,567,890 | 29.9\% | 1,584,890 | 983,000 | 11,984 | 164,005 | 830,979 | 9.7\% | 525,404 |
| $\omega_{\infty}$ | Benson | On- \& Off-Sale | --- | 3,529 | 1,332,511 | 912,907 | 419,604 | 31.5\% | 337,220 | 82,384 | 48,270 |  | 130,654 | 9.8\% | 80,000 |
|  | Big Falls | On- \& Off-Sale | --- | 173 | 319,143 | 149,611 | 169,532 | 53.1\% | 149,331 | 20,201 | 95 | --- | 20,296 | 6.4\% | 3,701 |
|  | Big Lake | off-Sale Only | --- | 12,165 | 5,634,710 | 4,060,152 | 1,574,558 | 27.9\% | 788,508 | 786,050 | 21,084 | 8,638 | 798,496 | 14.2\% | 493,620 |
|  | Blackduck | On- \& Off-Sale | --- | 840 | 1,411,790 | 812,019 | 599,771 | 42.5\% | 571,134 | 28,637 | 10,718 | 2,460 | 36,895 | 2.6\% | 75,000 |
|  | Blue Earth | off-Sale Only | --- | 3,157 | 1,864,653 | 1,399,724 | 464,929 | 24.9\% | 318,736 | 146,193 | 433 |  | 146,626 | 7.9\% | 100,000 |
|  | Boyd | On- \& Off-Sale | --- | 141 | 538,517 | 318,562 | 219,955 | 40.8\% | 229,153 | $(9,198)$ | 28,376 | 14,112 | 5,066 | 0.9\% | --- |
|  | Braham | off-Sale Only | --- | 1,782 | 1,892,248 | 1,446,093 | 446,155 | 23.5\% | 299,753 | 146,402 | 22,084 |  | 168,486 | 8.9\% | 105,000 |
|  | Brandon | On- \& Off-Sale | --- | 502 | 609,245 | 334,188 | 275,057 | 45.1\% | 210,851 | 64,206 | 69 | --- | 64,275 | 10.5\% | 11,776 |
|  | Browerville | On- \& Off-Sale | --- | 833 | 580,652 | 336,101 | 244,551 | 42.1\% | 214,465 | 30,086 | 40,171 |  | 70,257 | 12.1\% | 10,800 |
|  | Buffalo | off-Sale Only | --- | 16,378 | 6,758,008 | 4,895,586 | 1,862,422 | 27.6\% | 1,361,093 | 501,329 | 51,062 | 427 | 551,964 | 8.2\% | 500,000 |
|  | Buffalo Lake | On- \& Off-Sale | --- | 656 | 465,100 | 270,872 | 194,228 | 41.8\% | 198,436 | $(4,208)$ | 16,618 |  | 12,410 | 2.7\% | --- |
|  | Butterfield | off-Sale Only | --- | 596 | 204,928 | 151,749 | 53,179 | 26.0\% | 63,584 | $(10,405)$ | 3,046 | --- | $(7,359)$ | -3.6\% | --- |
|  | Caledonia | off-Sale Only | --- | 2,841 | 989,799 | 751,102 | 238,697 | 24.1\% | 180,112 | 58,585 | 815 |  | 59,400 | 6.0\% | 31,687 |
|  | Callaway | On- \& Off-Sale | --- | 193 | 478,589 | 229,459 | 249,130 | 52.1\% | 153,769 | 95,361 | 12,110 | --- | 107,471 | 22.5\% | --- |
|  | Cambridge | off-Sale Only | --- | 9,862 | 6,755,848 | 5,069,084 | 1,686,764 | 25.0\% | 972,317 | 714,447 | 6,477 | --- | 720,924 | 10.7\% | 700,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 9

## Comparison of Greater Minnesota City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross P |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) <br> (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Clarissa | On- \& Off-Sale | --- | 657 | 480,197 | 271,062 | 209,135 | 43.6\% | 163,646 | 45,489 | 7,055 | --- | 52,544 | 10.9\% | --- |
| Clearbrook | On- \& Off-Sale | [38] | 461 | 647,196 | 388,127 | 259,069 | 40.0\% | 218,850 | 40,219 | 27,470 | --- | 67,689 | 10.5\% | --- |
| Cleveland | On- \& Off-Sale | --- | 759 | 262,656 | 159,404 | 103,252 | 39.3\% | 123,641 | $(20,389)$ | 57,758 | --- | 37,369 | 14.2\% | --- |
| Cook | Off-Sale Only | --- | 537 | 1,665,818 | 1,240,084 | 425,734 | 25.6\% | 300,893 | 124,841 | 16,689 |  | 141,530 | 8.5\% | 112,696 |
| Cromwell | On- \& Off-Sale | --- | 243 | 467,373 | 192,531 | 274,842 | 58.8\% | 174,150 | 100,692 | 8,576 | --- | 109,268 | 23.4\% | 50,000 |
| Dalton | Off-Sale Only | --- | 209 | 255,522 | 170,707 | 84,815 | 33.2\% | 55,799 | 29,016 | 178 |  | 29,194 | 11.4\% | 3,334 |
| Darwin | Off-Sale Only | --- | 347 | 881,815 | 706,593 | 175,222 | 19.9\% | 121,708 | 53,514 | 990 | --- | 54,504 | 6.2\% | --- |
| Dassel | Off-Sale Only | --- | 1,485 | 1,407,204 | 1,064,884 | 342,320 | 24.3\% | 313,996 | 28,324 | 17,023 | 2,449 | 42,898 | 3.0\% | --- |
| Dawson | Off-Sale Only | --- | 1,466 | 581,650 | 417,012 | 164,638 | 28.3\% | 137,103 | 27,535 | 408 | --- | 27,943 | 4.8\% | --- |
| De Graff | On- \& Off-Sale | --- | 112 | 340,558 | 177,456 | 163,102 | 47.9\% | 224,138 | $(61,036)$ | 54,197 | 678 | $(7,517)$ | -2.2\% | --- |
| Delano | Off-Sale Only | --- | 6,654 | 3,692,662 | 2,658,245 | 1,034,417 | 28.0\% | 673,248 | 361,169 | 1,889 | --- | 363,058 | 9.8\% | 133,050 |
| Detroit Lakes | Off-Sale Only | --- | 9,990 | 8,682,450 | 6,391,624 | 2,290,826 | 26.4\% | 1,070,761 | 1,220,065 | 2,546 | 142,267 | 1,080,344 | 12.4\% | 588,969 |
| Eagle Bend | On- \& Off-Sale | --- | 541 | 279,205 | 166,684 | 112,521 | 40.3\% | 126,554 | $(14,033)$ | 37,067 | --- | 23,034 | 8.2\% | --- |
| Elizabeth | Off-Sale Only | --- | 166 | 485,746 | 377,225 | 108,521 | 22.3\% | 102,674 | 5,847 | 15 |  | 5,862 | 1.2\% | --- |
| Elk River | Off-Sale Only | --- | 26,179 | 8,620,643 | 6,234,978 | 2,385,665 | 27.7\% | 1,448,717 | 936,948 | $(67,485)$ | --- | 869,463 | 10.1\% | 1,001,394 |
| Elmore | Off-Sale Only | --- | 541 | 98,830 | 72,743 | 26,087 | 26.4\% | 31,955 | $(5,868)$ | 944 |  | $(4,924)$ | -5.0\% | --- |
| Fairmont | Off-Sale Only | --- | 10,417 | 4,551,173 | 3,223,150 | 1,328,023 | 29.2\% | 575,920 | 752,103 | $(9,538)$ | --- | 742,565 | 16.3\% | 571,711 |
| Fergus Falls | Off-Sale Only | --- | 14,042 | 7,384,820 | 5,073,055 | 2,311,765 | 31.3\% | 1,163,527 | 1,148,238 | $(1,474)$ |  | 1,146,764 | 15.5\% | 1,083,888 |
| Fifty Lakes | On- \& Off-Sale | --- | 453 | 766,541 | 364,416 | 402,125 | 52.5\% | 299,927 | 102,198 |  |  | 102,198 | 13.3\% | 30,064 |
| Finlayson | On- \& Off-Sale | --- | 302 | 916,565 | 480,677 | 435,888 | 47.6\% | 354,073 | 81,815 | 39 | 6,145 | 75,709 | 8.3\% | 20,000 |
| Foreston | On- \& Off-Sale | --- | 561 | 461,984 | 222,120 | 239,864 | 51.9\% | 214,593 | 25,271 | 23,349 | --- | 48,620 | 10.5\% | --- |
| Frazee | On- \& Off-Sale | --- | 1,329 | 561,509 | 370,299 | 191,210 | 34.1\% | 144,683 | 46,527 | 10,096 |  | 56,623 | 10.1\% | --- |
| Gilman | On- \& Off-Sale | --- | 223 | 468,272 | 190,153 | 278,119 | 59.4\% | 231,779 | 46,340 | 50,754 | --- | 97,094 | 20.7\% | $(40,000)$ |
| Glencoe | Off-Sale Only | --- | 5,761 | 2,453,321 | 1,815,773 | 637,548 | 26.0\% | 340,386 | 297,162 | 28 | 13,616 | 283,574 | 11.6\% | 250,000 |
| Glenwood | Off-Sale Only | --- | 2,668 | 1,737,813 | 1,293,269 | 444,544 | 25.6\% | 224,210 | 220,334 | 2,216 | --- | 222,550 | 12.8\% | 60,000 |
| Goodridge | On- \& Off-Sale | --- | 108 | 389,748 | 202,973 | 186,775 | 47.9\% | 151,598 | 35,177 |  |  | 35,177 | 9.0\% | 5,000 |
| Grand Marais | Off-Sale Only | --- | 1,346 | 2,408,503 | 1,703,149 | 705,354 | 29.3\% | 398,417 | 306,937 | 4,019 | --- | 310,956 | 12.9\% | 200,004 |
| Granite Falls | Off-Sale Only | --- | 2,687 | 1,378,571 | 1,013,262 | 365,309 | 26.5\% | 179,050 | 186,259 | 3,091 | 172 | 189,178 | 13.7\% | 68,275 |
| Hackensack | On- \& Off-Sale | --- | 302 | 1,746,862 | 1,220,016 | 526,846 | 30.2\% | 314,518 | 212,328 | 10,760 | --- | 223,088 | 12.8\% | 20,000 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 9
Comparison of Greater Minnesota City Liquor Store Operations - 2021


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[0] Information is taken from
${ }_{*}^{*}$
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

## Table 9

Comparison of Greater Minnesota City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Madelia | Off-Sale Only | --- | 2,388 | 753,267 | 561,915 | 191,352 | 25.4\% | 139,046 | 52,306 | 1,389 | --- | 53,695 | 7.1\% | 10,000 |
| Madison | Off-Sale Only | --- | 1,519 | 483,410 | 354,690 | 128,720 | 26.6\% | 96,919 | 31,801 | --- | --- | 31,801 | 6.6\% | 20,000 |
| Mahnomen | On- \& Off-Sale | --- | 1,234 | 1,406,700 | 916,865 | 489,835 | 34.8\% | 450,097 | 39,738 | 24,273 | --- | 64,011 | 4.6\% | --- |
| Maple Lake | Off-Sale Only | --- | 2,182 | 2,282,854 | 1,745,787 | 537,067 | 23.5\% | 371,600 | 165,467 | 9,945 |  | 175,412 | 7.7\% | 50,000 |
| Mapleton | On- \& Off-Sale | --- | 1,701 | 678,664 | 366,724 | 311,940 | 46.0\% | 236,648 | 75,292 | 1,242 | --- | 76,534 | 11.3\% | 24,712 |
| Marshall | Off-Sale Only | --- | 13,618 | 6,725,679 | 4,849,781 | 1,875,898 | 27.9\% | 912,143 | 963,755 | 41,934 | 61,384 | 944,305 | 14.0\% | 894,443 |
| Mazeppa | On- \& Off-Sale | --- | 890 | 694,418 | 389,759 | 304,659 | 43.9\% | 276,403 | 28,256 | 45,354 | 1,066 | 72,544 | 10.4\% | --- |
| Medford | On- \& Off-Sale | --- | 1,348 | 364,060 | 181,644 | 182,416 | 50.1\% | 177,395 | 5,021 | 26,098 |  | 31,119 | 8.5\% | --- |
| Menahga | On- \& Off-Sale | --- | 1,349 | 1,098,112 | 722,599 | 375,513 | 34.2\% | 231,127 | 144,386 | 2,275 | --- | 146,661 | 13.4\% | 60,000 |
| Mentor | On- \& Off-Sale | --- | 103 | 557,580 | 252,697 | 304,883 | 54.7\% | 189,086 | 115,797 | 5,847 |  | 121,644 | 21.8\% | 42,153 |
| Milaca | Off-Sale Only | --- | 3,034 | 2,892,947 | 2,151,548 | 741,399 | 25.6\% | 581,681 | 159,718 | 7,293 | --- | 167,011 | 5.8\% | 192,648 |
| Millerville | On- \& Off-Sale | --- | 100 | 341,720 | 180,411 | 161,309 | 47.2\% | 111,847 | 49,462 | 625 |  | 50,087 | 14.7\% | --- |
| Miltona | On- \& Off-Sale | --- | 437 | 780,467 | 443,830 | 336,637 | 43.1\% | 239,260 | 97,377 |  |  | 97,377 | 12.5\% | --- |
| Montevideo | Off-Sale Only | --- | 5,359 | 2,605,144 | 1,919,672 | 685,472 | 26.3\% | 472,230 | 213,242 | 2,594 |  | 215,836 | 8.3\% | 204,500 |
| Monticello | Off-Sale Only | --- | 14,619 | 7,105,934 | 5,200,541 | 1,905,393 | 26.8\% | 913,173 | 992,220 | $(9,622)$ | --- | 982,598 | 13.8\% | --- |
| Moose Lake | On- \& Off-Sale | --- | 2,603 | 1,900,052 | 1,303,185 | 596,867 | 31.4\% | 392,300 | 204,567 |  |  | 204,567 | 10.8\% | --- |
| Mora | Off-Sale Only | --- | 3,733 | 4,442,390 | 3,299,700 | 1,142,690 | 25.7\% | 558,415 | 584,275 | 12,120 | 29,250 | 567,145 | 12.8\% | 303,219 |
| Morris | Off-Sale Only | --- | 4,863 | 2,360,388 | 1,834,593 | 525,795 | 22.3\% | 360,409 | 165,386 | 38,539 |  | 203,925 | 8.6\% | 82,359 |
| Nevis | On- \& Off-Sale | --- | 384 | 857,734 | 509,447 | 348,287 | 40.6\% | 359,746 | $(11,459)$ | 22,244 | --- | 10,785 | 1.3\% | 35,000 |
| New York Mills | On- \& Off-Sale | --- | 1,287 | 796,645 | 504,246 | 292,399 | 36.7\% | 221,823 | 70,576 | 8,631 |  | 79,207 | 9.9\% | 24,000 |
| Nisswa | On- \& Off-Sale | --- | 2,033 | 5,190,960 | 3,384,881 | 1,806,079 | 34.8\% | 1,183,879 | 622,200 | 3,546 | --- | 625,746 | 12.1\% | 265,000 |
| North Branch | Off-Sale Only | --- | 11,115 | 4,026,907 | 2,967,494 | 1,059,413 | 26.3\% | 933,174 | 126,239 | 219 |  | 126,458 | 3.1\% | 100,000 |
| Northfield | Off-Sale Only | --- | 20,547 | 2,871,877 | 2,098,683 | 773,194 | 26.9\% | 596,062 | 177,132 | $(19,768)$ | --- | 157,364 | 5.5\% | 50,000 |
| Northome | On- \& Off-Sale | --- | 153 | 320,757 | 177,524 | 143,233 | 44.7\% | 118,050 | 25,183 | 4 |  | 25,187 | 7.9\% | --- |
| Ogema | On- \& Off-Sale | [0] | 206 | 467,543 | 231,139 | 236,404 | 50.6\% | 167,413 | 68,991 | 4,699 | --- | 73,690 | 15.8\% | 2,000 |
| Ogilvie | On- \& Off-Sale | --- | 392 | 778,470 | 437,331 | 341,139 | 43.8\% | 251,601 | 89,538 | 291 |  | 89,829 | 11.5\% | 5,000 |
| Okabena | On- \& Off-Sale | --- | 206 | 340,557 | 195,016 | 145,541 | 42.7\% | 162,659 | $(17,118)$ |  |  | $(17,118)$ | -5.0\% | --- |
| Olivia | Off-Sale Only | --- | 2,334 | 1,189,780 | 873,255 | 316,525 | 26.6\% | 268,136 | 48,389 | 13,418 |  | 61,807 | 5.2\% | --- |
| Orr | On- \& Off-Sale | --- | 209 | 626,911 | 370,430 | 256,481 | 40.9\% | 236,668 | 19,813 | 263 | --- | 20,076 | 3.2\% | 46,500 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

## Table 9

Comparison of Greater Minnesota City Liquor Store Operations - 2021


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Table 9

Comparison of Greater Minnesota City Liquor Store Operations - 2021

| Name of City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross P |  | Operating |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Ulen | On- \& Off-Sale | --- | 484 | 412,045 | 198,173 | 213,872 | 51.9\% | 190,537 | 23,335 | 25 | --- | 23,360 | 5.7\% | --- |
| Underwood | Off-Sale Only | --- | 359 | 768,583 | 583,364 | 185,219 | 24.1\% | 146,801 | 38,418 | 2,962 | --- | 41,380 | 5.4\% | 30,000 |
| Vergas | Off-Sale Only | --- | 349 | 728,795 | 523,475 | 205,320 | 28.2\% | 142,377 | 62,943 | 1,505 | --- | 64,448 | 8.8\% | 60,000 |
| Verndale | On- \& Off-Sale | --- | 507 | 367,539 | 164,640 | 202,899 | 55.2\% | 146,766 | 56,133 | 50 |  | 56,183 | 15.3\% | --- |
| Wadena | Off-Sale Only | --- | 4,311 | 2,664,481 | 2,019,803 | 644,678 | 24.2\% | 632,083 | 12,595 | 265 | --- | 12,860 | 0.5\% | 120,000 |
| Walker | Off-Sale Only | --- | 980 | 1,116,786 | 810,226 | 306,560 | 27.5\% | 236,451 | 70,109 | 1,689 |  | 71,798 | 6.4\% | 84,478 |
| Walnut Grove | On- \& Off-Sale | --- | 744 | 447,682 | 230,051 | 217,631 | 48.6\% | 230,177 | $(12,546)$ | 50,001 | --- | 37,455 | 8.4\% | --- |
| Warroad | Off-Sale Only | --- | 1,823 | 2,036,442 | 1,484,923 | 551,519 | 27.1\% | 316,991 | 234,528 |  |  | 234,528 | 11.5\% | 85,000 |
| Waverly | On- \& Off-Sale | --- | 1,999 | 991,327 | 721,571 | 269,756 | 27.2\% | 274,078 | $(4,322)$ |  |  | $(4,322)$ | -0.4\% | --- |
| Wells | Off-Sale Only | --- | 2,386 | 1,168,568 | 889,816 | 278,752 | 23.9\% | 175,909 | 102,843 | 1,905 | 12,760 | 91,988 | 7.9\% | --- |
| West Concord | On- \& Off-Sale | --- | 859 | 174,698 | 117,117 | 57,581 | 33.0\% | 46,047 | 11,534 | 22,934 | --- | 34,468 | 19.7\% | --- |
| Windom | Off-Sale Only | --- | 4,868 | 2,297,173 | 1,696,813 | 600,360 | 26.1\% | 474,242 | 126,118 | 2,410 |  | 128,528 | 5.6\% | 100,000 |
| Wolf Lake | On- \& Off-Sale | --- | 70 | 261,160 | 140,877 | 120,283 | 46.1\% | 101,612 | 18,671 | 5,369 | --- | 24,040 | 9.2\% | --- |
| Worthington | Off-Sale Only | --- | 13,861 | 5,161,533 | 3,856,060 | 1,305,473 | 25.3\% | 746,406 | 559,067 | 5,142 | 19,163 | 545,046 | 10.6\% | 275,000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Off-Sale Only |  |  | 411,046 | \$214,949,942 | \$158,604,167 | \$56,345,775 | 26.2\% | \$35,365,212 | \$20,980,563 | \$621,564 | \$659,161 | \$20,942,966 | 9.7\% | \$13,237,428 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| On- \& Off-Sale |  |  | 66,331 | \$66,556,762 | \$41,094,888 | \$25,461,874 | 38.3\% | \$20,780,601 | \$4,681,273 | \$1,415,418 | \$86,263 | \$6,010,428 | 9.0\% | \$1,750,916 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| All Stores |  |  | 477,377 | \$281,506,704 | \$199,699,055 | \$81,807,649 | 29.1\% | \$56,145,813 | \$25,661,836 | \$2,036,982 | \$745,424 | \$26,953,394 | 9.6\% | \$14,988,344 |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

## Appendix 2

## 2021 Liquor Store Tables and Maps by Economic Development <br> Region

Table 10
Comparison of Off-Sale City Liquor Store Operations - 2021
Average Per Store by Economic Development Region

| Region | Population | Number of Stores | Sales (\$) | Cost of Sales (\$) | Gross Profit |  | Operating |  | Nonoperating |  | Net Income/ (Loss) (\$) | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/ (Loss) <br> (\$) | Revenues (\$) | Expenses (\$) |  |  |
| 1-Northwest | 14,918 | 4 | 2,560,748 | 1,941,242 | 619,506 | 24.2\% | 390,984 | 228,522 | 18,363 | --- | 246,885 | 179,077 |
| 2 - Headwaters | 20,688 | 4 | 3,498,129 | 2,495,955 | 1,002,174 | 28.6\% | 632,573 | 369,601 | 4,096 | 46,529 | 327,168 | 131,351 |
| 3 - Arrowhead | 10,807 | 5 | 1,987,928 | 1,463,523 | 524,405 | 26.4\% | 331,141 | 193,264 | 8,979 | 814 | 201,428 | 79,564 |
| 4 - West Central | 59,332 | 16 | 2,529,764 | 1,843,867 | 685,897 | 27.1\% | 394,781 | 291,115 | 6,001 | 10,930 | 286,187 | 158,126 |
| 5 - North Central | 9,011 | 3 | 1,912,562 | 1,439,690 | 472,873 | 24.7\% | 387,123 | 85,750 | 1,930 | --- | 87,680 | 104,493 |
| 6 E - Southwest Central | 31,259 | 6 | 2,727,920 | 2,090,142 | 637,778 | 23.4\% | 422,576 | 215,202 | 6,262 | 2,678 | 218,787 | 179,388 |
| 6 W - Upper Southwest | 12,442 | 5 | 1,138,219 | 832,485 | 305,734 | 26.9\% | 210,621 | 95,114 | 1,219 | 65 | 96,267 | 66,555 |
| 7 E - East Central | 44,807 | 9 | 3,545,076 | 2,648,102 | 896,974 | 25.3\% | 561,782 | 335,192 | 28,697 | 16,437 | 347,451 | 260,763 |
| 7W - Central | 94,356 | 10 | 3,962,795 | 2,909,554 | 1,053,240 | 26.6\% | 649,581 | 403,660 | 16 | 907 | 402,769 | 243,306 |
| 8 - Southwest | 53,621 | 9 | 2,599,874 | 1,906,808 | 693,067 | 26.7\% | 441,995 | 251,072 | 13,603 | 11,938 | 252,737 | 184,442 |
| 9 - South Central | 24,717 | 8 | 1,247,225 | 899,402 | 347,824 | 27.9\% | 208,638 | 139,185 | 222 | 1,658 | 137,750 | 100,964 |
| 10 - Southeast | 35,088 | 4 | 1,897,993 | 1,432,151 | 465,842 | 24.5\% | 337,487 | 128,355 | $(10,318)$ | --- | 118,037 | 24,422 |
| 11-7-County Metro Area | 486,342 | 36 | 3,653,932 | 2,671,908 | 982,024 | 26.9\% | 734,207 | 247,817 | 10,670 | 3,225 | 255,261 | 213,739 |
| Average for Off-Sale | 897,388 | 119 | \$2,911,693 | \$2,141,117 | \$770,577 | 26.5\% | \$519,300 | \$251,277 | \$8,451 | \$6,515 | \$253,213 | \$175,899 |

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

## Table 11

Comparison of On-Sale City Liquor Store Operations - 2021
Average Per Store by Economic Development Region

| Region | Population | Number of Stores | Sales (\$) | Cost of Sales | Gross Profit |  | Operating |  | Nonoperating |  | Net Income/ (Loss) (\$) | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Amount (\$) | Percent of Sales | Expenses (\$) | Income/ (Loss) (\$) | Revenues (\$) | Expenses (\$) |  |  |
| 1-Northwest | 1,289 | 4 | 472,609 | 241,384 | 231,225 | 48.9\% | 176,403 | 54,823 | 3,008 | --- | 57,831 | 26,913 |
| 2 - Headwaters | 4,564 | 9 | 829,189 | 508,912 | 320,277 | 38.6\% | 272,661 | 47,615 | 12,859 | 273 | 60,201 | 33,889 |
| 3 - Arrowhead | 7,278 | 11 | 628,370 | 368,395 | 259,975 | 41.4\% | 219,062 | 40,913 | 10,539 | 214 | 51,238 | 14,861 |
| 4 - West Central | 7,325 | 12 | 588,799 | 338,191 | 250,608 | 42.6\% | 193,246 | 57,362 | 8,769 | --- | 66,131 | 3,148 |
| 5 - North Central | 8,573 | 15 | 1,008,925 | 638,227 | 370,699 | 36.7\% | 260,082 | 110,617 | 9,083 | 7 | 119,693 | 27,391 |
| 6 E - Southwest Central | 2,033 | 3 | 585,315 | 337,278 | 248,036 | 42.4\% | 238,199 | 9,838 | 21,012 | 856 | 29,994 | 3,333 |
| 6 W - Upper Southwest | 4,019 | 5 | 485,699 | 304,169 | 181,529 | 37.4\% | 176,164 | 5,366 | 28,464 | 3,082 | 30,748 | 16,000 |
| 7E - East Central | 10,629 | 9 | 1,418,817 | 947,986 | 470,831 | 33.2\% | 369,006 | 101,825 | 18,645 | 4,358 | 116,112 | 63,995 |
| 7W - Central | 5,093 | 4 | 703,466 | 461,017 | 242,449 | 34.5\% | 227,431 | 15,019 | 13,166 | 3,289 | 24,896 | $(10,000)$ |
| 8 - Southwest | 2,655 | 7 | 355,930 | 185,724 | 170,206 | 47.8\% | 152,728 | 17,478 | 16,432 | 790 | 33,120 | 3,640 |
| 9 - South Central | 6,614 | 6 | 553,915 | 343,732 | 210,183 | 37.9\% | 203,915 | 6,268 | 39,456 | 726 | 44,998 | 12,452 |
| 10 - Southeast | 6,259 | 5 | 501,887 | 318,804 | 183,083 | 36.5\% | 174,480 | 8,603 | 30,530 | 220 | 38,913 | --- |
| 11-7-County Metro Area | 18,386 | 3 | 3,494,474 | 2,133,503 | 1,360,971 | 38.9\% | 1,236,592 | 124,379 | 3,322 | 8,974 | 118,726 | 136,591 |
| Average for On-Sale | 84,717 | 93 | \$828,389 | \$510,703 | \$317,686 | 38.3\% | \$263,337 | \$54,348 | \$15,327 | \$1,217 | \$68,458 | \$23,233 |

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

Table 12

## Comparison of City Liquor Store Operations - 2021

## Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | $\begin{array}{r} \text { Sales } \\ \text { (\$) } \end{array}$ | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses ( $\$ \mathbf{~}$ | Expenses as a Percent of Sales | Income/(Loss) (\$) | $\begin{array}{r} \text { Revenues } \\ \text { (\$) } \\ \hline \end{array}$ | $\begin{array}{r} \text { Expenses } \\ (\$) \\ \hline \end{array}$ | Amount $\qquad$ | Percent of Sales |  |
| 1 - Northwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ada | Off-Sale Only | --- | 1,719 | 600,774 | 439,593 | 161,181 | 175,120 | 29.1\% | $(13,939)$ | 7,500 | --- | $(6,439)$ | -1.1\% | --- |
| Goodridge | On- \& Off-Sale | --- | 108 | 389,748 | 202,973 | 186,775 | 151,598 | 38.9\% | 35,177 | --- | --- | 35,177 | 9.0\% | 5,000 |
| Lancaster | On- \& Off-Sale | --- | 361 | 324,878 | 152,969 | 171,909 | 135,485 | 41.7\% | 36,424 | 208 |  | 36,632 | 11.3\% | 20,000 |
| Mentor | On- \& Off-Sale | --- | 103 | 557,580 | 252,697 | 304,883 | 189,086 | 33.9\% | 115,797 | 5,847 | --- | 121,644 | 21.8\% | 42,153 |
| Roseau | Off-Sale Only | --- | 2,729 | 2,155,511 | 1,583,657 | 571,854 | 296,636 | 13.8\% | 275,218 | 533 |  | 275,751 | 12.8\% | 200,000 |
| Thief River Falls | Off-Sale Only | --- | 8,647 | 5,450,266 | 4,256,795 | 1,193,471 | 775,189 | 14.2\% | 418,282 | 65,418 | --- | 483,700 | 8.9\% | 431,307 |
| Twin Valley | On- \& Off-Sale | --- | 717 | 618,230 | 356,896 | 261,334 | 229,441 | 37.1\% | 31,893 | 5,978 |  | 37,871 | 6.1\% | 40,500 |
| Warroad | Off-Sale Only | --- | 1,823 | 2,036,442 | 1,484,923 | 551,519 | 316,991 | 15.6\% | 234,528 | --- | --- | 234,528 | 11.5\% | 85,000 |
| Total for Regi |  |  | 16,207 | \$12,133,429 | \$8,730,503 | \$3,402,926 | \$2,269,546 | 18.7\% | \$1,133,380 | \$85,484 | \$--- | \$1,218,864 | 10.0\% | \$823,960 |
| Percent of To | S Operations |  | 1.7\% | 2.9\% | 2.9\% | 2.8\% | 2.6\% |  | 3.2\% | 3.5\% | --- | 3.3\% |  | 3.6\% |
| 2 - Headwaters |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Akeley | On- \& Off-Sale | --- | 416 | 487,237 | 227,316 | 259,921 | 188,018 | 38.6\% | 71,903 | 1,583 | --- | 73,486 | 15.1\% | 5,000 |
| Bagley | Off-Sale Only | --- | 1,294 | 1,890,669 | 1,370,488 | 520,181 | 321,708 | 17.0\% | 198,473 | 519 | 22,111 | 176,881 | 9.4\% | --- |
| Baudette | On- \& Off-Sale | --- | 970 | 1,918,716 | 1,266,424 | 652,292 | 438,726 | 22.9\% | 213,566 | 26,659 |  | 240,225 | 12.5\% | 170,000 |
| Bemidji | Off-Sale Only | --- | 15,147 | 8,595,959 | 6,028,069 | 2,567,890 | 1,584,890 | 18.4\% | 983,000 | 11,984 | 164,005 | 830,979 | 9.7\% | 525,404 |
| Blackduck | On- \& Off-Sale | --- | 840 | 1,411,790 | 812,019 | 599,771 | 571,134 | 40.5\% | 28,637 | 10,718 | 2,460 | 36,895 | 2.6\% | 75,000 |
| Clearbrook | On- \& Off-Sale | [38] | 461 | 647,196 | 388,127 | 259,069 | 218,850 | 33.8\% | 40,219 | 27,470 | --- | 67,689 | 10.5\% | --- |
| Kelliher | On- \& Off-Sale | --- | 259 | 733,327 | 460,012 | 273,315 | 227,382 | 31.0\% | 45,933 | 2,786 |  | 48,719 | 6.6\% | 20,000 |
| Mahnomen | On- \& Off-Sale | -- | 1,234 | 1,406,700 | 916,865 | 489,835 | 450,097 | 32.0\% | 39,738 | 24,273 | --- | 64,011 | 4.6\% | --- |
| Nevis | On- \& Off-Sale | --- | 384 | 857,734 | 509,447 | 348,287 | 359,746 | 41.9\% | $(11,459)$ | 22,244 | --- | 10,785 | 1.3\% | 35,000 |

## Footnotes:

[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12

## Comparison of City Liquor Store Operations - 2021

## Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | Expenses as a Percent of Sales | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Park Rapids | Off-Sale Only | --- | 4,247 | 3,505,887 | 2,585,264 | 920,623 | 623,692 | 17.8\% | 296,931 | 3,880 | --- | 300,811 | 8.6\% | --- |
| Total for Regi |  |  | 25,252 | \$21,455,215 | \$14,564,031 | \$6,891,184 | \$4,984,243 | 23.2\% | \$1,906,941 | \$132,116 | \$188,576 | \$1,850,481 | 8.6\% | \$830,404 |
| Percent of To | S Operations |  | 2.6\% | 5.1\% | 4.8\% | 5.7\% | 5.8\% |  | 5.5\% | 5.4\% | 21.2\% | 5.1\% |  | 3.6\% |
| 3 - Arrowhead |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aitkin | Off-Sale Only | --- | 2,196 | 1,607,998 | 1,257,591 | 350,407 | 260,029 | 16.2\% | 90,378 | 21,589 | --- | 111,967 | 7.0\% | 78,000 |
| Barnum | On- \& Off-Sale | --- | 625 | 559,179 | 294,010 | 265,169 | 289,881 | 51.8\% | $(24,712)$ | 45,286 | --- | 20,574 | 3.7\% | 22,284 |
| Beaver Bay | On- \& Off-Sale | --- | 122 | 579,442 | 384,405 | 195,037 | 187,389 | 32.3\% | 7,648 | 10,601 |  | 18,249 | 3.1\% | --- |
| Big Falls | On- \& Off-Sale | --- | 173 | 319,143 | 149,611 | 169,532 | 149,331 | 46.8\% | 20,201 | 95 | --- | 20,296 | 6.4\% | 3,701 |
| Cook | Off-Sale Only | --- | 537 | 1,665,818 | 1,240,084 | 425,734 | 300,893 | 18.1\% | 124,841 | 16,689 |  | 141,530 | 8.5\% | 112,696 |
| Cromwell | On- \& Off-Sale | --- | 243 | 467,373 | 192,531 | 274,842 | 174,150 | 37.3\% | 100,692 | 8,576 | --- | 109,268 | 23.4\% | 50,000 |
| Grand Marais | Off-Sale Only | --- | 1,346 | 2,408,503 | 1,703,149 | 705,354 | 398,417 | 16.5\% | 306,937 | 4,019 |  | 310,956 | 12.9\% | 200,004 |
| Littlefork | On- \& Off-Sale | --- | 553 | 273,224 | 169,510 | 103,714 | 123,796 | 45.3\% | $(20,082)$ | 10,814 | --- | $(9,268)$ | -3.4\% | $(10,000)$ |
| Moose Lake | On- \& Off-Sale | --- | 2,603 | 1,900,052 | 1,303,185 | 596,867 | 392,300 | 20.6\% | 204,567 |  |  | 204,567 | 10.8\% | --- |
| Northome | On- \& Off-Sale | --- | 153 | 320,757 | 177,524 | 143,233 | 118,050 | 36.8\% | 25,183 | 4 | --- | 25,187 | 7.9\% | --- |
| Orr | On- \& Off-Sale | --- | 209 | 626,911 | 370,430 | 256,481 | 236,668 | 37.8\% | 19,813 | 263 |  | 20,076 | 3.2\% | 46,500 |
| Palisade | On- \& Off-Sale | --- | 167 | 189,597 | 104,086 | 85,511 | 131,392 | 69.3\% | $(45,881)$ | 21,695 | --- | $(24,186)$ | -12.8\% | --- |
| Proctor | Off-Sale Only | --- | 3,097 | 1,171,317 | 859,562 | 311,755 | 170,565 | 14.6\% | 141,190 |  | 4,072 | 137,118 | 11.7\% | 5,286 |
| Ranier | On- \& Off-Sale | - | 568 | 444,001 | 177,884 | 266,117 | 217,772 | 49.0\% | 48,345 | 17,284 | --- | 65,629 | 14.8\% | 20,000 |
| Silver Bay | On- \& Off-Sale | -- | 1,862 | 1,232,387 | 729,165 | 503,222 | 388,956 | 31.6\% | 114,266 | 1,316 | 2,357 | 113,225 | 9.2\% | 30,990 |

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Table 12

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## Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses <br> (\$) | ```Expenses as a Percent of Sales``` | Income/(Loss) (\$) | Revenues (\$) | Expenses | Amount (\$) | Percent of Sales |  |
| Two Harbors | Off-Sale Only | --- | 3,631 | 3,086,004 | 2,257,230 | 828,774 | 525,800 | 17.0\% | 302,974 | 2,597 | --- | 305,571 | 9.9\% | 1,832 |
| Total for Regi |  |  | 18,085 | \$16,851,706 | \$11,369,957 | \$5,481,749 | \$4,065,389 | 24.1\% | \$1,416,360 | \$160,828 | \$6,429 | \$1,570,759 | 9.3\% | \$561,293 |
| Percent of To | LS Operations |  | 1.8\% | 4.0\% | 3.8\% | 4.5\% | 4.7\% |  | 4.1\% | 6.6\% | 0.7\% | 4.3\% |  | 2.4\% |
| 4 - West Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexandria | Off-Sale Only | --- | 14,690 | 7,845,752 | 5,861,267 | 1,984,485 | 1,345,996 | 17.2\% | 638,489 | 14,469 | 5,648 | 647,310 | 8.3\% | 255,000 |
| Barnesville | Off-Sale Only | --- | 2,784 | 759,944 | 625,095 | 134,849 | 134,791 | 17.7\% | 58 | 3,335 | 14,144 | $(10,751)$ | -1.4\% | --- |
| Battle Lake | Off-Sale Only | --- | 854 | 1,991,642 | 1,431,700 | 559,942 | 371,976 | 18.7\% | 187,966 | 4,626 |  | 192,592 | 9.7\% | 55,750 |
| Brandon | On- \& Off-Sale | --- | 502 | 609,245 | 334,188 | 275,057 | 210,851 | 34.6\% | 64,206 | 69 | --- | 64,275 | 10.5\% | 11,776 |
| Callaway | On- \& Off-Sale | --- | 193 | 478,589 | 229,459 | 249,130 | 153,769 | 32.1\% | 95,361 | 12,110 |  | 107,471 | 22.5\% | --- |
| Dalton | Off-Sale Only | --- | 209 | 255,522 | 170,707 | 84,815 | 55,799 | 21.8\% | 29,016 | 178 | --- | 29,194 | 11.4\% | 3,334 |
| Detroit Lakes | Off-Sale Only | --- | 9,990 | 8,682,450 | 6,391,624 | 2,290,826 | 1,070,761 | 12.3\% | 1,220,065 | 2,546 | 142,267 | 1,080,344 | 12.4\% | 588,969 |
| Elizabeth | Off-Sale Only | --- | 166 | 485,746 | 377,225 | 108,521 | 102,674 | 21.1\% | 5,847 | 15 | --- | 5,862 | 1.2\% | --- |
| Fergus Falls | Off-Sale Only | --- | 14,042 | 7,384,820 | 5,073,055 | 2,311,765 | 1,163,527 | 15.8\% | 1,148,238 | $(1,474)$ |  | 1,146,764 | 15.5\% | 1,083,888 |
| Frazee | On- \& Off-Sale | --- | 1,329 | 561,509 | 370,299 | 191,210 | 144,683 | 25.8\% | 46,527 | 10,096 | --- | 56,623 | 10.1\% | --- |
| Glenwood | Off-Sale Only | --- | 2,668 | 1,737,813 | 1,293,269 | 444,544 | 224,210 | 12.9\% | 220,334 | 2,216 |  | 222,550 | 12.8\% | 60,000 |
| Hawley | Off-Sale Only | --- | 2,228 | 1,537,664 | 1,118,805 | 418,859 | 315,151 | 20.5\% | 103,708 | 52 | 6,533 | 97,227 | 6.3\% | 15,000 |
| Hitterdal | On- \& Off-Sale | --- | 208 | 471,850 | 236,754 | 235,096 | 170,722 | 36.2\% | 64,374 |  |  | 64,374 | 13.6\% | --- |
| Lake Park | On- \& Off-Sale | --- | 729 | 936,986 | 560,413 | 376,573 | 320,375 | 34.2\% | 56,198 | 1,325 | --- | 57,523 | 6.1\% | --- |
| Millerville | On- \& Off-Sale | --- | 100 | 341,720 | 180,411 | 161,309 | 111,847 | 32.7\% | 49,462 | 625 |  | 50,087 | 14.7\% | -- |
| Miltona | On- \& Off-Sale | --- | 437 | 780,467 | 443,830 | 336,637 | 239,260 | 30.7\% | 97,377 |  |  | 97,377 | 12.5\% | --- |

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[38] Unaudited numbers used
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| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales <br> (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* (\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | ```Expenses as a Percent of Sales``` | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Morris | Off-Sale Only | --- | 4,863 | 2,360,388 | 1,834,593 | 525,795 | 360,409 | 15.3\% | 165,386 | 38,539 | --- | 203,925 | 8.6\% | 82,359 |
| New York Mills | On- \& Off-Sale | --- | 1,287 | 796,645 | 504,246 | 292,399 | 221,823 | 27.8\% | 70,576 | 8,631 | --- | 79,207 | 9.9\% | 24,000 |
| Ogema | On- \& Off-Sale | [0] | 206 | 467,543 | 231,139 | 236,404 | 167,413 | 35.8\% | 68,991 | 4,699 |  | 73,690 | 15.8\% | 2,000 |
| Osakis | On- \& Off-Sale | --- | 1,780 | 947,831 | 628,506 | 319,325 | 286,060 | 30.2\% | 33,265 | 62,281 | --- | 95,546 | 10.1\% | --- |
| Pelican Rapids | Off-Sale Only | --- | 2,554 | 1,542,160 | 1,068,767 | 473,393 | 259,707 | 16.8\% | 213,686 | 1,143 | 3,037 | 211,792 | 13.7\% | 100,000 |
| Perham | Off-Sale Only | --- | 3,576 | 4,394,940 | 3,148,926 | 1,246,014 | 622,322 | 14.2\% | 623,692 | 25,910 | 3,250 | 646,352 | 14.7\% | 195,712 |
| Ulen | On- \& Off-Sale | --- | 484 | 412,045 | 198,173 | 213,872 | 190,537 | 46.2\% | 23,335 | 25 |  | 23,360 | 5.7\% | --- |
| Underwood | Off-Sale Only | --- | 359 | 768,583 | 583,364 | 185,219 | 146,801 | 19.1\% | 38,418 | 2,962 | --- | 41,380 | 5.4\% | 30,000 |
| Vergas | Off-Sale Only | --- | 349 | 728,795 | 523,475 | 205,320 | 142,377 | 19.5\% | 62,943 | 1,505 |  | 64,448 | 8.8\% | 60,000 |
| Wolf Lake | On- \& Off-Sale | --- | 70 | 261,160 | 140,877 | 120,283 | 101,612 | 38.9\% | 18,671 | 5,369 | --- | 24,040 | 9.2\% | --- |
| Total for Region |  |  | 66,657 | \$47,541,809 | \$33,560,167 | \$13,981,642 | \$8,635,453 | 18.2\% | \$5,346,189 | \$201,252 | \$174,879 | \$5,372,562 | 11.3\% | \$2,567,788 |
| Percent of Total | LS Operations |  | 6.8\% | 11.2\% | 11.1\% | 11.5\% | 10.0\% |  | 15.3\% | 8.3\% | 19.7\% | 14.7\% |  | 11.1\% |
| 5 - North Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Browerville | On- \& Off-Sale | --- | 833 | 580,652 | 336,101 | 244,551 | 214,465 | 36.9\% | 30,086 | 40,171 | --- | 70,257 | 12.1\% | 10,800 |
| Clarissa | On- \& Off-Sale | --- | 657 | 480,197 | 271,062 | 209,135 | 163,646 | 34.1\% | 45,489 | 7,055 | --- | 52,544 | 10.9\% | --- |
| Eagle Bend | On- \& Off-Sale | --- | 541 | 279,205 | 166,684 | 112,521 | 126,554 | 45.3\% | $(14,033)$ | 37,067 |  | 23,034 | 8.2\% | --- |
| Fifty Lakes | On- \& Off-Sale | --- | 453 | 766,541 | 364,416 | 402,125 | 299,927 | 39.1\% | 102,198 |  |  | 102,198 | 13.3\% | 30,064 |
| Hackensack | On- \& Off-Sale | --- | 302 | 1,746,862 | 1,220,016 | 526,846 | 314,518 | 18.0\% | 212,328 | 10,760 |  | 223,088 | 12.8\% | 20,000 |
| Long Prairie | Off-Sale Only | --- | 3,720 | 1,956,420 | 1,489,040 | 467,380 | 292,834 | 15.0\% | 174,546 | 3,836 | --- | 178,382 | 9.1\% | 109,000 |
| Longville | On- \& Off-Sale | --- | 155 | 2,210,104 | 1,375,962 | 834,142 | 481,906 | 21.8\% | 352,236 | 3,420 |  | 355,656 | 16.1\% | --- |
| Menahga | On- \& Off-Sale | --- | 1,349 | 1,098,112 | 722,599 | 375,513 | 231,127 | 21.0\% | 144,386 | 2,275 | --- | 146,661 | 13.4\% | 60,000 |
| Nisswa | On- \& Off-Sale | --- | 2,033 | 5,190,960 | 3,384,881 | 1,806,079 | 1,183,879 | 22.8\% | 622,200 | 3,546 | --- | 625,746 | 12.1\% | 265,000 |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | ```Expenses as a Percent of Sales``` | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Randall | On- \& Off-Sale | --- | 605 | 796,813 | 515,800 | 281,013 | 238,953 | 30.0\% | 42,060 | 31,643 | --- | 73,703 | 9.2\% | --- |
| Remer | On- \& Off-Sale | --- | 400 | 1,074,319 | 745,418 | 328,901 | 312,416 | 29.1\% | 16,485 | 263 | --- | 16,748 | 1.6\% | 25,000 |
| Sebeka | On- \& Off-Sale | --- | 738 | 542,577 | 305,823 | 236,754 | 187,070 | 34.5\% | 49,684 | --- | 105 | 49,579 | 9.1\% | --- |
| Verndale | On- \& Off-Sale | --- | 507 | 367,539 | 164,640 | 202,899 | 146,766 | 39.9\% | 56,133 | 50 |  | 56,183 | 15.3\% | --- |
| Wadena | Off-Sale Only | --- | 4,311 | 2,664,481 | 2,019,803 | 644,678 | 632,083 | 23.7\% | 12,595 | 265 | --- | 12,860 | 0.5\% | 120,000 |
| Walker | Off-Sale Only | --- | 980 | 1,116,786 | 810,226 | 306,560 | 236,451 | 21.2\% | 70,109 | 1,689 | --- | 71,798 | 6.4\% | 84,478 |
| Total for Region |  |  | 17,584 | \$20,871,568 | \$13,892,471 | \$6,979,097 | \$5,062,595 | 24.3\% | \$1,916,502 | \$142,040 | \$105 | \$2,058,437 | 9.9\% | \$724,342 |
| Percent of To | S Operations |  | 1.8\% | 4.9\% | 4.6\% | 5.8\% | 5.9\% |  | 5.5\% | 5.8\% | 0.0\% | 5.6\% |  | 3.1\% |
| 6E - Southwest Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Buffalo Lake | On- \& Off-Sale | --- | 656 | 465,100 | 270,872 | 194,228 | 198,436 | 42.7\% | $(4,208)$ | 16,618 | --- | 12,410 | 2.7\% | --- |
| Darwin | Off-Sale Only | --- | 347 | 881,815 | 706,593 | 175,222 | 121,708 | 13.8\% | 53,514 | 990 | --- | 54,504 | 6.2\% | --- |
| Dassel | Off-Sale Only | --- | 1,485 | 1,407,204 | 1,064,884 | 342,320 | 313,996 | 22.3\% | 28,324 | 17,023 | 2,449 | 42,898 | 3.0\% | --- |
| Glencoe | Off-Sale Only | --- | 5,761 | 2,453,321 | 1,815,773 | 637,548 | 340,386 | 13.9\% | 297,162 | 28 | 13,616 | 283,574 | 11.6\% | 250,000 |
| Hutchinson | Off-Sale Only | --- | 14,703 | 7,343,719 | 5,757,766 | 1,585,953 | 995,250 | 13.6\% | 590,703 | 774 | --- | 591,477 | 8.1\% | 550,000 |
| Litchfield | Off-Sale Only | --- | 6,629 | 3,091,681 | 2,322,580 | 769,101 | 495,982 | 16.0\% | 273,119 | 5,341 |  | 278,460 | 9.0\% | 276,330 |
| Olivia | Off-Sale Only | --- | 2,334 | 1,189,780 | 873,255 | 316,525 | 268,136 | 22.5\% | 48,389 | 13,418 | --- | 61,807 | 5.2\% | --- |
| Sacred Heart | On- \& Off-Sale | --- | 506 | 679,759 | 413,835 | 265,924 | 240,160 | 35.3\% | 25,764 | 16,366 |  | 42,130 | 6.2\% | --- |
| Silver Lake | On- \& Off-Sale | --- | 871 | 611,085 | 327,128 | 283,957 | 276,000 | 45.2\% | 7,957 | 30,051 | 2,567 | 35,441 | 5.8\% | 10,000 |
| Total for Region |  |  | 33,292 | \$18,123,464 | \$13,552,686 | \$4,570,778 | \$3,250,054 | 17.9\% | \$1,320,724 | \$100,609 | \$18,632 | \$1,402,701 | 7.7\% | \$1,086,330 |
| Percent of Total MLS Operations |  |  | 3.4\% | 4.3\% | 4.5\% | 3.8\% | 3.8\% |  | 3.8\% | 4.1\% | 2.1\% | 3.8\% |  | 4.7\% |
| 6W - Upper Southwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Appleton | Off-Sale Only | --- | 1,411 | 642,322 | 457,790 | 184,532 | 167,801 | 26.1\% | 16,731 | --- | 153 | 16,578 | 2.6\% | 40,000 |

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| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | $\begin{gathered} \text { Expenses } \\ \text { as a } \\ \text { Percent of } \\ \text { Sales } \end{gathered}$ | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Ogilvie | On- \& Off-Sale | --- | 392 | 778,470 | 437,331 | 341,139 | 251,601 | 32.3\% | 89,538 | 291 | --- | 89,829 | 11.5\% | 5,000 |
| Pine City | Off-Sale Only | --- | 3,159 | 2,281,390 | 1,624,167 | 657,223 | 448,899 | 19.7\% | 208,324 | 257 | --- | 208,581 | 9.1\% | 180,000 |
| Princeton | Off-Sale Only | --- | 5,100 | 5,456,787 | 4,158,977 | 1,297,810 | 667,290 | 12.2\% | 630,520 | 9,875 |  | 640,395 | 11.7\% | 158,850 |
| Stacy | On- \& Off-Sale | --- | 1,708 | 3,723,805 | 2,555,489 | 1,168,316 | 1,022,129 | 27.4\% | 146,187 | 62,524 | 19,963 | 188,748 | 5.1\% | 175,000 |
| Total for Region |  |  | 55,436 | \$44,675,034 | \$32,364,794 | \$12,310,240 | \$8,377,088 | 18.8\% | \$3,933,152 | \$426,076 | \$187,162 | \$4,172,066 | 9.3\% | \$2,922,820 |
| Percent of To | S Operations |  | 5.6\% | 10.5\% | 10.7\% | 10.2\% | 9.7\% |  | 11.3\% | 17.5\% | 21.1\% | 11.4\% |  | 12.7\% |
| 7W - Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Big Lake | Off-Sale Only | --- | 12,165 | 5,634,710 | 4,060,152 | 1,574,558 | 788,508 | 14.0\% | 786,050 | 21,084 | 8,638 | 798,496 | 14.2\% | 493,620 |
| Buffalo | Off-Sale Only | --- | 16,378 | 6,758,008 | 4,895,586 | 1,862,422 | 1,361,093 | 20.1\% | 501,329 | 51,062 | 427 | 551,964 | 8.2\% | 500,000 |
| Delano | Off-Sale Only | --- | 6,654 | 3,692,662 | 2,658,245 | 1,034,417 | 673,248 | 18.2\% | 361,169 | 1,889 |  | 363,058 | 9.8\% | 133,050 |
| Elk River | Off-Sale Only | --- | 26,179 | 8,620,643 | 6,234,978 | 2,385,665 | 1,448,717 | 16.8\% | 936,948 | $(67,485)$ | --- | 869,463 | 10.1\% | 1,001,394 |
| Gilman | On- \& Off-Sale | --- | 223 | 468,272 | 190,153 | 278,119 | 231,779 | 49.5\% | 46,340 | 50,754 |  | 97,094 | 20.7\% | $(40,000)$ |
| Holdingford | On- \& Off-Sale | --- | 745 | 358,352 | 182,120 | 176,232 | 172,578 | 48.2\% | 3,654 | 1,681 | --- | 5,335 | 1.5\% | --- |
| Howard Lake | On- \& Off-Sale | --- | 2,126 | 995,912 | 750,222 | 245,690 | 231,287 | 23.2\% | 14,403 | 230 | 13,156 | 1,477 | 0.1\% | --- |
| Maple Lake | Off-Sale Only | --- | 2,182 | 2,282,854 | 1,745,787 | 537,067 | 371,600 | 16.3\% | 165,467 | 9,945 | --- | 175,412 | 7.7\% | 50,000 |
| Monticello | Off-Sale Only | --- | 14,619 | 7,105,934 | 5,200,541 | 1,905,393 | 913,173 | 12.9\% | 992,220 | $(9,622)$ |  | 982,598 | 13.8\% | -- |
| Paynesville | Off-Sale Only | --- | 2,449 | 1,896,274 | 1,502,734 | 393,540 | 350,807 | 18.5\% | 42,733 | 2,087 | --- | 44,820 | 2.4\% | 40,000 |
| Sauk Rapids | Off-Sale Only | --- | 13,730 | 3,636,862 | 2,797,520 | 839,342 | 588,663 | 16.2\% | 250,679 | $(8,805)$ |  | 241,874 | 6.7\% | 215,000 |
| Waverly | On- \& Off-Sale | --- | 1,999 | 991,327 | 721,571 | 269,756 | 274,078 | 27.6\% | $(4,322)$ | --- | --- | $(4,322)$ | -0.4\% | -- |
| Total for Region |  |  | 99,449 | \$42,441,810 | \$30,939,609 | \$11,502,201 | \$7,405,531 | 17.4\% | \$4,096,670 | \$52,820 | \$22,221 | \$4,127,269 | 9.7\% | \$2,393,064 |
| Percent of Total MLS Operations |  |  | 10.1\% | 10.0\% | 10.2\% | 9.5\% | 8.6\% |  | 11.7\% | 2.2\% | 2.5\% | 11.3\% |  | 10.4\% |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12

## Comparison of City Liquor Store Operations - 2021

## Listed by Economic Development Region and City

| Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit(\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Expenses (\$) | ```Expenses as a Percent of Sales``` | Income/(Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 8 - Southwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Avoca | On- \& Off-Sale | --- | 110 | 210,164 | 89,574 | 120,590 | 100,608 | 47.9\% | 19,982 | 44,136 | 3,238 | 60,880 | 29.0\% | 25,482 |
| Balaton | On- \& Off-Sale | --- | 590 | 398,529 | 268,966 | 129,563 | 122,992 | 30.9\% | 6,571 | 6,671 | --- | 13,242 | 3.3\% | 1 |
| Hadley | On- \& Off-Sale | --- | 55 | 331,429 | 110,131 | 221,298 | 120,113 | 36.2\% | 101,185 | 2,831 | 363 | 103,653 | 31.3\% | --- |
| Heron Lake | On- \& Off-Sale | [38] | 603 | 367,448 | 193,783 | 173,665 | 153,144 | 41.7\% | 20,521 | 1,922 | --- | 22,443 | 6.1\% | --- |
| Jackson | Off-Sale Only | --- | 3,328 | 1,574,253 | 1,137,119 | 437,134 | 293,037 | 18.6\% | 144,097 | 1,738 | 19,410 | 126,425 | 8.0\% | 56,000 |
| Lakefield | Off-Sale Only | --- | 1,739 | 730,733 | 511,907 | 218,826 | 115,942 | 15.9\% | 102,884 | 1,944 | --- | 104,828 | 14.3\% | 6,000 |
| Luverne | Off-Sale Only | --- | 4,937 | 1,685,786 | 1,273,475 | 412,311 | 361,423 | 21.4\% | 50,888 | $(5,992)$ |  | 44,896 | 2.7\% | 45,000 |
| Marshall | Off-Sale Only | --- | 13,618 | 6,725,679 | 4,849,781 | 1,875,898 | 912,143 | 13.6\% | 963,755 | 41,934 | 61,384 | 944,305 | 14.0\% | 894,443 |
| Okabena | On- \& Off-Sale | --- | 206 | 340,557 | 195,016 | 145,541 | 162,659 | 47.8\% | $(17,118)$ |  |  | $(17,118)$ | -5.0\% | --- |
| Pipestone | Off-Sale Only | --- | 4,138 | 1,872,308 | 1,366,381 | 505,927 | 298,565 | 15.9\% | 207,362 | 2,698 | 1,965 | 208,095 | 11.1\% | 125,705 |
| Redwood Falls | Off-Sale Only | --- | 5,067 | 2,551,638 | 1,910,983 | 640,655 | 512,168 | 20.1\% | 128,487 | 31 | 5,520 | 122,998 | 4.8\% | 120,000 |
| Russell | On- \& Off-Sale | --- | 347 | 395,699 | 212,544 | 183,155 | 179,406 | 45.3\% | 3,749 | 9,465 | 1,928 | 11,286 | 2.9\% | --- |
| Tracy | Off-Sale Only | --- | 2,065 | 799,767 | 558,749 | 241,018 | 264,025 | 33.0\% | $(23,007)$ | 72,523 |  | 49,516 | 6.2\% | 37,827 |
| Walnut Grove | On- \& Off-Sale | --- | 744 | 447,682 | 230,051 | 217,631 | 230,177 | 51.4\% | $(12,546)$ | 50,001 | --- | 37,455 | 8.4\% | --- |
| Windom | Off-Sale Only | --- | 4,868 | 2,297,173 | 1,696,813 | 600,360 | 474,242 | 20.6\% | 126,118 | 2,410 |  | 128,528 | 5.6\% | 100,000 |
| Worthington | Off-Sale Only | --- | 13,861 | 5,161,533 | 3,856,060 | 1,305,473 | 746,406 | 14.5\% | 559,067 | 5,142 | 19,163 | 545,046 | 10.6\% | 275,000 |
| Total for Reg |  |  | 56,276 | \$25,890,378 | \$18,461,333 | \$7,429,045 | \$5,047,050 | 19.5\% | \$2,381,995 | \$237,454 | \$112,971 | \$2,506,478 | 9.7\% | \$1,685,458 |
| Percent of To | S Operations |  | 5.7\% | 6.1\% | 6.1\% | 6.1\% | 5.8\% |  | 6.8\% | 9.8\% | 12.7\% | 6.9\% |  | 7.3\% |
| 9 - South Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Blue Earth | Off-Sale Only | --- | 3,157 | 1,864,653 | 1,399,724 | 464,929 | 318,736 | 17.1\% | 146,193 | 433 | --- | 146,626 | 7.9\% | 100,000 |
| Butterfield | Off-Sale Only | --- | 596 | 204,928 | 151,749 | 53,179 | 63,584 | 31.0\% | $(10,405)$ | 3,046 | --- | $(7,359)$ | -3.6\% | --- |

Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12

## Comparison of City Liquor Store Operations - 2021

## Listed by Economic Development Region and City



Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12

## Comparison of City Liquor Store Operations - 2021

## Listed by Economic Development Region and City



Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 12
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City

|  |  |  |  |  |  | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers* |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Region and City Type of Store | Footnotes | Population | Sales (\$) | Cost of Sales | Gross Profit (\$) | Expenses (\$) | Expenses as a Percent of Sales | Income/(Loss) | Revenues | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| Wayzata On- \& Off-Sale | --- | 4,481 | 6,325,674 | 3,296,647 | 3,029,027 | 2,671,831 | 42.2\% | 357,196 | 8,506 | 26,923 | 338,779 | 5.4\% | 175,000 |
| Total for Region |  | 504,728 | \$142,024,989 | \$102,589,214 | \$39,435,775 | \$30,141,243 | 21.2\% | \$9,294,532 | \$394,086 | \$143,037 | \$9,545,581 | 6.7\% | \$8,104,372 |
| Percent of Total MLS Operations |  | 51.4\% | 33.5\% | 33.9\% | 32.5\% | 34.9\% |  | 26.6\% | 16.2\% | 16.1\% | 26.2\% |  | 35.1\% |
| Off-Sale Only |  | 897,388 | \$346,491,508 | \$254,792,871 | \$91,698,637 | \$61,796,678 | 17.8\% | \$29,901,959 | \$1,005,685 | \$775,275 | \$30,132,369 | 8.7\% | \$20,932,027 |
| On- \& Off-Sale |  | 84,717 | \$77,040,185 | \$47,495,398 | \$29,544,787 | \$24,490,378 | 31.8\% | \$5,054,409 | \$1,425,383 | \$113,186 | \$6,366,606 | 8.3\% | \$2,160,689 |
| All Stores |  | 982,105 | \$423,531,693 | \$302,288,269 | \$121,243,424 | \$86,287,056 | 20.4\% | \$34,956,368 | \$2,431,068 | \$888,461 | \$36,498,975 | 8.6\% | \$23,092,716 |

[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment


[^14][0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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

[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

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Listed by Economic Development Region and City
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Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment


[^15][0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of <br> Sales (\$) | Gross Profit (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses (\$) | ```Expenses as a Percent of Sales``` | Income/ (Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 6 | Lindstrom | On- \& Off-Sale | --- | 4,920 | 2,852,467 | 2,000,180 | 852,287 | 745,462 | 26.1\% | 106,825 | 80,298 | --- | 187,123 | 6.6\% | 188,330 |
| 7 | Stacy | On- \& Off-Sale | --- | 1,708 | 3,723,805 | 2,555,489 | 1,168,316 | 1,022,129 | 27.4\% | 146,187 | 62,524 | 19,963 | 188,748 | 5.1\% | 175,000 |
|  | Total for Region |  |  | 55,436 | \$44,675,034 | \$32,364,794 | \$12,310,240 | \$8,377,088 | 18.8\% | \$3,933,152 | \$426,076 | \$187,162 | \$4,172,066 | 9.3\% | \$2,922,820 |
|  | Percent of Total MLS Operations |  |  | 5.6\% | 10.5\% | 10.7\% | 10.2\% | 9.7\% |  | 11.3\% | 17.5\% | 21.1\% | 11.4\% |  | 12.7\% |
|  | 7W - Central |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Big Lake | Off-Sale Only | --- | 12,165 | 5,634,710 | 4,060,152 | 1,574,558 | 788,508 | 14.0\% | 786,050 | 21,084 | 8,638 | 798,496 | 14.2\% | 493,620 |
| 2 | Monticello | Off-Sale Only | --- | 14,619 | 7,105,934 | 5,200,541 | 1,905,393 | 913,173 | 12.9\% | 992,220 | $(9,622)$ | --- | 982,598 | 13.8\% | --- |
| 3 | Elk River | Off-Sale Only | --- | 26,179 | 8,620,643 | 6,234,978 | 2,385,665 | 1,448,717 | 16.8\% | 936,948 | $(67,485)$ | --- | 869,463 | 10.1\% | 1,001,394 |
| 4 | Delano | Off-Sale Only | --- | 6,654 | 3,692,662 | 2,658,245 | 1,034,417 | 673,248 | 18.2\% | 361,169 | 1,889 | --- | 363,058 | 9.8\% | 133,050 |
| 5 | Buffalo | Off-Sale Only | --- | 16,378 | 6,758,008 | 4,895,586 | 1,862,422 | 1,361,093 | 20.1\% | 501,329 | 51,062 | 427 | 551,964 | 8.2\% | 500,000 |
| 6 | Maple Lake | Off-Sale Only | --- | 2,182 | 2,282,854 | 1,745,787 | 537,067 | 371,600 | 16.3\% | 165,467 | 9,945 | --- | 175,412 | 7.7\% | 50,000 |
| 7 | Sauk Rapids | Off-Sale Only | --- | 13,730 | 3,636,862 | 2,797,520 | 839,342 | 588,663 | 16.2\% | 250,679 | $(8,805)$ | --- | 241,874 | 6.7\% | 215,000 |
| 8 | Paynesville | Off-Sale Only | --- | 2,449 | 1,896,274 | 1,502,734 | 393,540 | 350,807 | 18.5\% | 42,733 | 2,087 | --- | 44,820 | 2.4\% | 40,000 |
| 1 | Gilman | On- \& Off-Sale | --- | 223 | 468,272 | 190,153 | 278,119 | 231,779 | 49.5\% | 46,340 | 50,754 | --- | 97,094 | 20.7\% | $(40,000)$ |
| 2 | Holdingford | On- \& Off-Sale | --- | 745 | 358,352 | 182,120 | 176,232 | 172,578 | 48.2\% | 3,654 | 1,681 | --- | 5,335 | 1.5\% | --- |
| 3 | Howard Lake | On- \& Off-Sale | --- | 2,126 | 995,912 | 750,222 | 245,690 | 231,287 | 23.2\% | 14,403 | 230 | 13,156 | 1,477 | 0.1\% | --- |
| 4 | Waverly | On- \& Off-Sale | --- | 1,999 | 991,327 | 721,571 | 269,756 | 274,078 | 27.6\% | $(4,322)$ | --- | --- | $(4,322)$ | -0.4\% | --- |
|  | Total for Region |  |  | 99,449 | \$42,441,810 | \$30,939,609 | \$11,502,201 | \$7,405,531 | 17.4\% | \$4,096,670 | \$52,820 | \$22,221 | \$4,127,269 | 9.7\% | \$2,393,064 |
|  | Percent of Total MLS Operations |  |  | 10.1\% | 10.0\% | 10.2\% | 9.5\% | 8.6\% |  | 11.7\% | 2.2\% | 2.5\% | 11.3\% |  | 10.4\% |
|  | 8 - Southwest |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Lakefield | Off-Sale Only | --- | 1,739 | 730,733 | 511,907 | 218,826 | 115,942 | 15.9\% | 102,884 | 1,944 | --- | 104,828 | 14.3\% | 6,000 |

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[38] Unaudited numbers used.
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Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment


Footnotes:
[0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in

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

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | Cost of <br> Sales (\$) | Gross Profit <br> (\$) | Operating |  |  | Nonoperating |  | Net Profit/(Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses (\$) | Expenses as a <br> Percent of Sales | Income/ (Loss) (\$) | Revenues (\$) | Expenses (\$) | Amount (\$) | Percent of Sales |  |
| 5 | Spring Grove | On- \& Off-Sale | --- | 1,250 | 406,017 | 304,930 | 101,087 | 137,204 | 33.8\% | $(36,117)$ | 9,732 | --- | $(26,385)$ | -6.5\% | --- |
|  | Total for Region |  |  | 41,347 | \$10,101,406 | \$7,322,625 | \$2,778,781 | \$2,222,348 | 22.0\% | \$556,433 | \$111,377 | \$1,098 | \$666,712 | 6.6\% | \$97,687 |
|  | Percent of Total MLS Operations |  |  | 4.2\% | 2.4\% | 2.4\% | 2.3\% | 2.6\% | 1.6\% |  | 4.6\% | 0.1\% | 1.8\% |  | 0.4\% |
| 11-7-County Metro Area |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1 | Mound | Off-Sale Only | --- | 9,408 | 3,873,955 | 2,756,169 | 1,117,786 | 655,203 | 16.9\% | 462,583 | 1,362 | --- | 463,945 | 12.0\% | 200,000 |
| 2 | Apple Valley | Off-Sale Only | --- | 56,318 | 11,128,773 | 7,993,503 | 3,135,270 | 1,887,723 | 17.0\% | 1,247,547 | $(18,235)$ | --- | 1,229,312 | 11.0\% | 1,680,000 |
| 3 | Fridley | Off-Sale Only | --- | 29,536 | 7,290,355 | 5,231,959 | 2,058,396 | 1,356,379 | 18.6\% | 702,017 | $(1,406)$ | --- | 700,611 | 9.6\% | 338,500 |
| 4 | Eden Prairie | Off-Sale Only | --- | 64,142 | 11,923,359 | 8,371,936 | 3,551,423 | 2,545,548 | 21.3\% | 1,005,875 | $(4,659)$ | --- | 1,001,216 | 8.4\% | 800,000 |
| 5 | Farmington | Off-Sale Only | --- | 23,654 | 5,621,602 | 4,192,176 | 1,429,426 | 1,064,135 | 18.9\% | 365,291 | 100,528 | --- | 465,819 | 8.3\% | 165,410 |
| 6 | Savage | Off-Sale Only | --- | 32,516 | 7,025,084 | 4,993,255 | 2,031,829 | 1,464,105 | 20.8\% | 567,724 | 10,581 | --- | 578,305 | 8.2\% | 450,000 |
| 7 | Lakeville | Off-Sale Only | --- | 72,135 | 19,683,002 | 14,445,699 | 5,237,303 | 3,664,001 | 18.6\% | 1,573,302 | $(42,374)$ | --- | 1,530,928 | 7.8\% | 1,096,825 |
| 8 | Richfield | Off-Sale Only | --- | 36,661 | 13,916,528 | 10,355,772 | 3,560,756 | 2,558,138 | 18.4\% | 1,002,618 | 12,339 | --- | 1,014,957 | 7.3\% | 827,770 |
| 9 | Lexington | Off-Sale Only | --- | 2,610 | 3,722,819 | 2,795,296 | 927,523 | 675,204 | 18.1\% | 252,319 | 1,719 | --- | 254,038 | 6.8\% | 175,000 |
| 10 | Saint Anthony | Off-Sale Only | --- | 9,175 | 7,259,565 | 5,431,563 | 1,828,002 | 1,380,707 | 19.0\% | 447,295 | $(2,440)$ | --- | 444,855 | 6.1\% | 250,000 |
| 11 | Edina | Off-Sale Only | --- | 53,572 | 14,313,232 | 10,353,194 | 3,960,038 | 3,166,585 | 22.1\% | 793,453 | $(12,954)$ | --- | 780,499 | 5.5\% | 845,844 |
| 12 | Anoka | Off-Sale Only | --- | 18,041 | 4,607,366 | 3,480,000 | 1,127,366 | 911,317 | 19.8\% | 216,049 | 2,765 | --- | 218,814 | 4.7\% | 440,000 |
| 13 | Columbia Heights | Off-Sale Only | --- | 21,859 | 8,940,449 | 6,733,026 | 2,207,423 | 1,802,801 | 20.2\% | 404,622 | 2,014 | 46,718 | 359,918 | 4.0\% | 165,250 |
| 14 | Robbinsdale | Off-Sale Only | --- | 14,838 | 4,177,117 | 3,026,100 | 1,151,017 | 1,003,067 | 24.0\% | 147,950 | $(2,701)$ | --- | 145,249 | 3.5\% | 200,000 |
| 15 | Saint Francis | Off-Sale Only | --- | 8,292 | 2,501,792 | 1,899,043 | 602,749 | 540,121 | 21.6\% | 62,628 | $(10,520)$ | --- | 52,108 | 2.1\% | 60,000 |
| 16 | Brooklyn Center | Off-Sale Only | --- | 33,585 | 5,556,568 | 4,130,013 | 1,426,555 | 1,756,432 | 31.6\% | $(329,877)$ | 348,102 | 69,396 | $(51,171)$ | -0.9\% | --- |
| 1 | Wayzata | On- \& Off-Sale | --- | 4,481 | 6,325,674 | 3,296,647 | 3,029,027 | 2,671,831 | 42.2\% | 357,196 | 8,506 | 26,923 | 338,779 | 5.4\% | 175,000 |

[^17][0] Information is taken from a cash receipts and disbursements statement.
[38] Unaudited numbers used.
Net transfers are calculated by subtracting transfers in from transfers out. A positive amount indicates a greater level of transfers out than in.

Table 13
Comparison of City Liquor Store Operations - 2021
Listed by Economic Development Region and City
Ranked by Net Profit/(Loss) as a Percent of Sales by Type of Establishment

| Rank | Region and City | Type of Store | Footnotes | Population | Sales (\$) | $\begin{gathered} \text { Cost of } \\ \text { Sales (\$) } \end{gathered}$ | $\begin{array}{r} \text { Gross Profit } \\ (\$) \\ \hline \end{array}$ | Operating |  |  | Nonoperating |  | Net Profit/Loss) |  | Net Transfers*(\$) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Expenses | Expenses <br> as a Percent of Sales | $\begin{aligned} & \text { Income/ } \\ & \text { (Loss) (\$) } \end{aligned}$ | Revenues (\$) | Expenses (\$) | Amount | Percent of Sales |  |
| 2 | Rogers | On- \& Off-Sale | -- | 13,905 | 4,157,749 | 3,103,863 | 1,053,886 | 1,037,946 | 25.0\% | 15,940 | 1,459 | --- | 17,399 | 0.4\% | 234,773 |
|  | Total for Region |  |  | 504,728 | \$142,024,989 | \$102,589,214 | \$39,435,775 | \$30,141,243 | 21.2\% | \$9,294,532 | \$394,086 | \$143,037 | \$9,545,581 | 6.7\% | \$8,104,372 |
|  | Percent of Total MLS Operations |  |  | 51.4\% | 33.5\% | 33.9\% | 32.5\% | 34.9\% |  | 26.6\% | 16.2\% | 16.1\% | 26.2\% |  | 35.1\% |
|  | Off-Sale Only |  |  | 897,388 | \$346,491,508 | \$254,792,871 | \$91,698,637 | \$61,796,678 | 17.8\% | \$29,901,959 | \$1,005,685 | \$775,275 | \$30,132,369 | 8.7\% | \$20,932,027 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | On- \& Off-Sale |  |  | 84,717 | \$77,040,185 | \$47,495,398 | \$29,544,787 | \$24,490,378 | 31.8\% | \$5,054,409 | \$1,425,383 | \$113,186 | \$6,366,606 | 8.3\% | \$2,160,689 |
|  | All Stores |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 982,105 | \$423,531,693 | \$302,288,269 | \$121,243,424 | \$86,287,056 | 20.4\% | \$34,956,368 | \$2,431,068 | \$888,461 | \$36,498,975 | 8.6\% | \$23,092,716 |

Figure 8

## 2021 Average Sales Per Off-Sale Municipal Liquor Establishment by Economic Development Region


*All numbers are rounded.

Legend
Less than \$1,500,000
\$1,500,000 to \$1,999,999
\$2,000,000 to \$2,999,999
Over \$3,000,000

Figure 9
2021 Average Sales Per On-Sale Municipal Liquor Establishment by Economic Development Region


Figure 10
2021 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
2021 Average Net Profit and Net Profit as a Percent of Sales
Per On-Sale Municipal Liquor Establishment
by Economic Development Region



[^0]:    ${ }^{1}$ Minnesota Statutes § 340A. 601 authorizes cities with not more than 10,000 people to own and operate on-sale and off-sale liquor establishments. Once a city has established a municipal liquor store, it may continue to operate the store regardless of a subsequent change in population.
    ${ }^{2}$ "On- and off-sale" operations are referred to as "on-sale" operations in this report.
    ${ }^{3}$ The City of Ivanhoe did not submit its financial information in time for this publication. Two cities that operated liquor stores in 2020 fully discontinued operations and are no longer included in this report. The two cities are Ellendale and Plainview.

[^1]:    ${ }^{4}$ The average was calculated by dividing the total sales for the Metro Area by the number of liquor stores in the Metro Area, and likewise for Greater Minnesota.

[^2]:    ${ }^{5}$ 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."

[^3]:    ${ }^{6}$ The losses shown in Table 1 include pension expenses. When calculating net income or loss for the purpose of determining whether or not an entity needs to hold a public hearing on the question of whether the city shall continue to operate a municipal liquor store, pension costs are removed. See Minnesota Statutes § 340A.602.

[^4]:    ${ }^{7}$ The average was calculated by dividing the total sales for the Metro Area by the number of liquor stores in the Metro Area, and likewise for Greater Minnesota.

[^5]:    ${ }^{8}$ The average was calculated by dividing the total net profit for each area by the number of liquor stores in each area.

[^6]:    ${ }^{9}$ The Metro Area on-sale average is based on three stores, compared to 90 stores in Greater Minnesota.
    ${ }^{10}$ The average operating expenses as a percent of sales was calculated by dividing the sum of operating expenses by the sum of sales.

[^7]:    ${ }^{11}$ A similar analysis for cities that operate both on-sale and off-sale liquor establishments is not useful because of the differences among these operations. The operating expenses of on-sale establishments are generally considerably higher than the operating expenses of off-sale establishments. It would be inappropriate to draw comparisons between the total operating expenses of on-sale and off-sale establishments in different cities. Such comparisons could be flawed due to the potential for contrasting the operating expenses of a city with a small on-sale operation and a large off-sale operation with the operating expenses of a city with a large on-sale operation and a small off-sale operation.
    ${ }^{12}$ The Metro Area on-sale average is based on three stores, compared to 90 stores in Greater Minnesota.

[^8]:    ${ }^{13}$ To calculate net losses for this analysis, pension costs were excluded. Minnesota Statutes § 340A. 602 was amended in 2020 to remove pension costs associated with Governmental Accounting Standards Board (GASB) Statement 68 as part of the calculation of net income. Also, see the Office of the State Auditor's Statement of Position, "Municipal Liquor Store Hearings."

[^9]:    ${ }^{14}$ Figure 7 shows the number of liquor establishments operating in the given year. The number of cities operating liquor establishments decreased by two between 2020 and 2021 (Ellendale and Plainview). The City of Ivanhoe did not provide its financial information to the Office of the State Auditor (OSA) in time for this report and is not included in the 2021 numbers.

[^10]:    Footnotes:

[^11]:    Footnotes:

[^12]:    Footnotes:

[^13]:    Footnotes:

[^14]:    Footnotes:

[^15]:    Footnotes:

[^16]:    Footnotes:

[^17]:    Footnotes:

