



Department of Revenue

Finance and Operations Update

Alcohol Commission Meeting
November 8, 2023



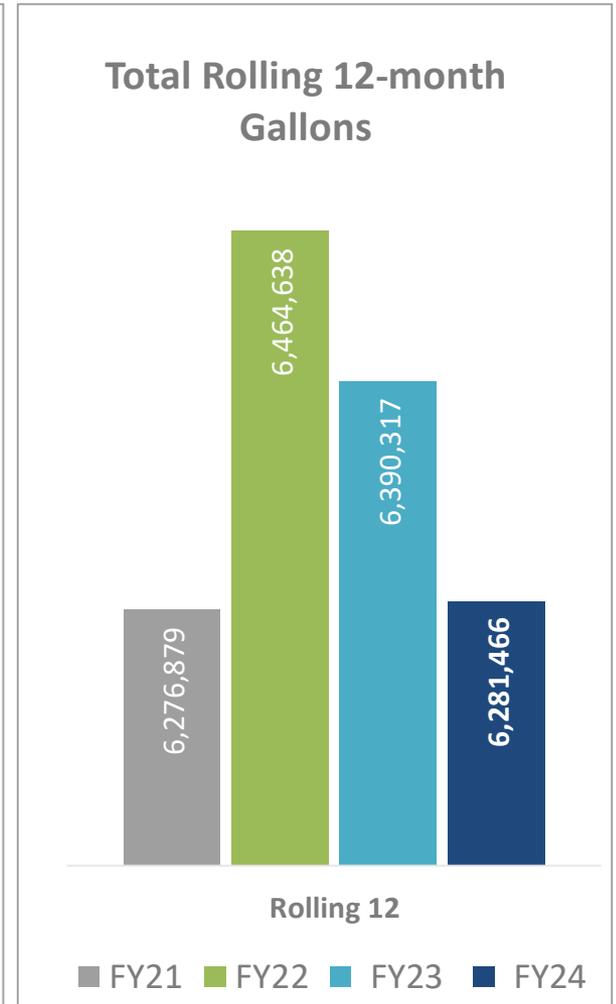
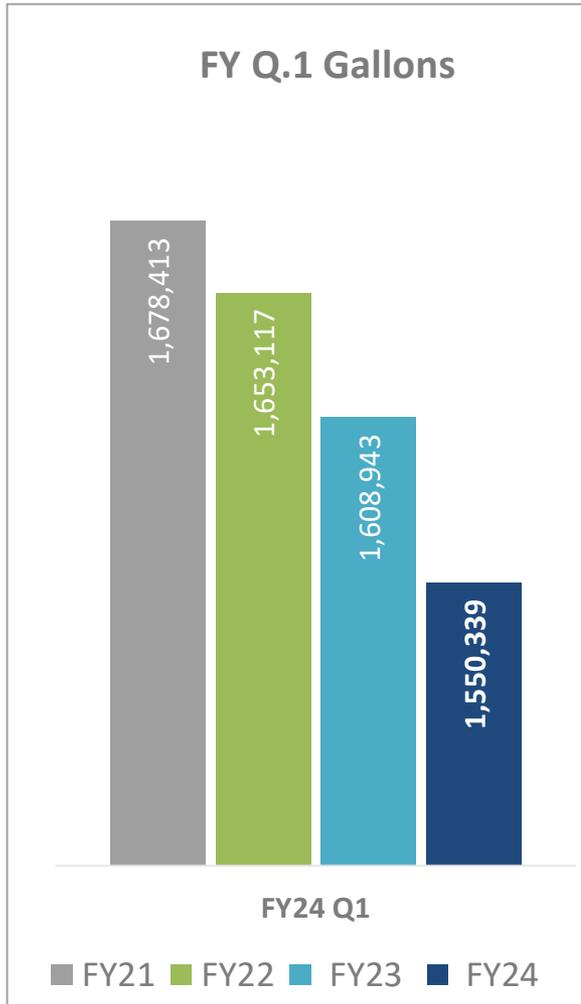
FY24 Finance Q.1 Results

- **Liquor Sales, (-1.2%) decrease**
 - i. \$110.5 million total liquor sales revenue
 - ii. (-\$1.2) million decrease from FY23
- **\$112.5 million total revenue collected**
 - i. Split Case fee; \$682,177, 19.6% increase
 - ii. Bottle Deposit and Surcharge; \$1.4 million, 3.9% increase
- **Operational Metrics**
 - i. Decreases; Cases (-1.7%), Bottles (-3.0%), Picks (-6.8%)
 - ii. Increases; Orders 8%, Deliveries 5%
 - iii. 2,039 Total LE's decrease of (-4) over August
- **Transfer Totals**
 - i. FY24 estimate, \$151.5 million
 - ii. Behind by (-1.1%), \$115.3 million transferred (-7%) comp to FY23

FY24 Finance October Results, Cash

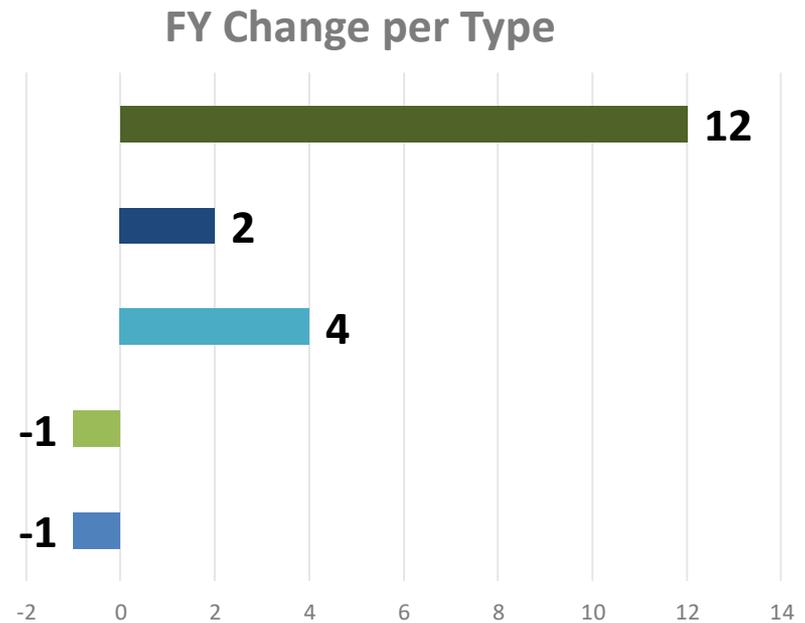
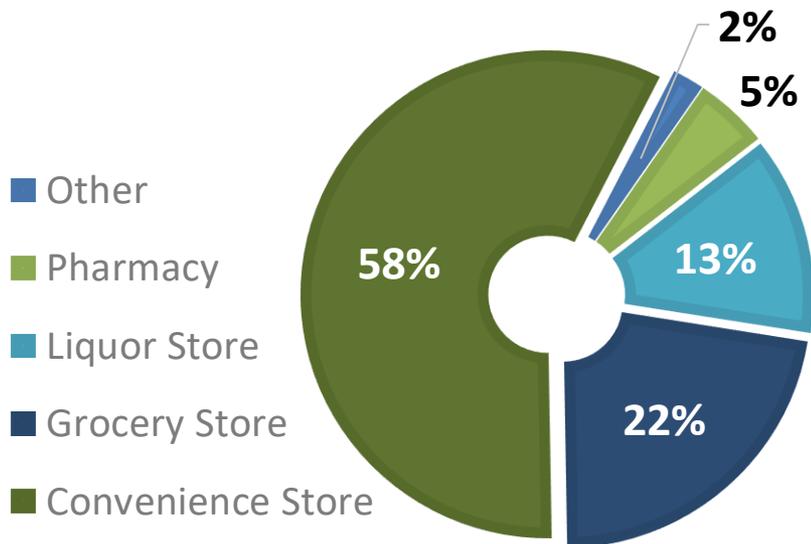
- **Liquor Sales, 5.3% increase**
 - I. Largest revenue month ever
 - II. \$43.5 million total liquor sales revenue
 - III. \$2.2 million increase over FY23
- **Year to date totals**
 - I. Liquor Sales, down (-0.6%), \$806,570
 - II. Split Case fee 21.8% increase
 - III. Total revenue (-0.4%), difference of \$578,587
- **Gallon Totals**
 - I. YTD through Oct, (-3.5%), difference of 74,667 gallons
 - II. Continued trend downward
 - III. Month average down (-3.5%) or 18,667 gallons

Historical Gallon Totals

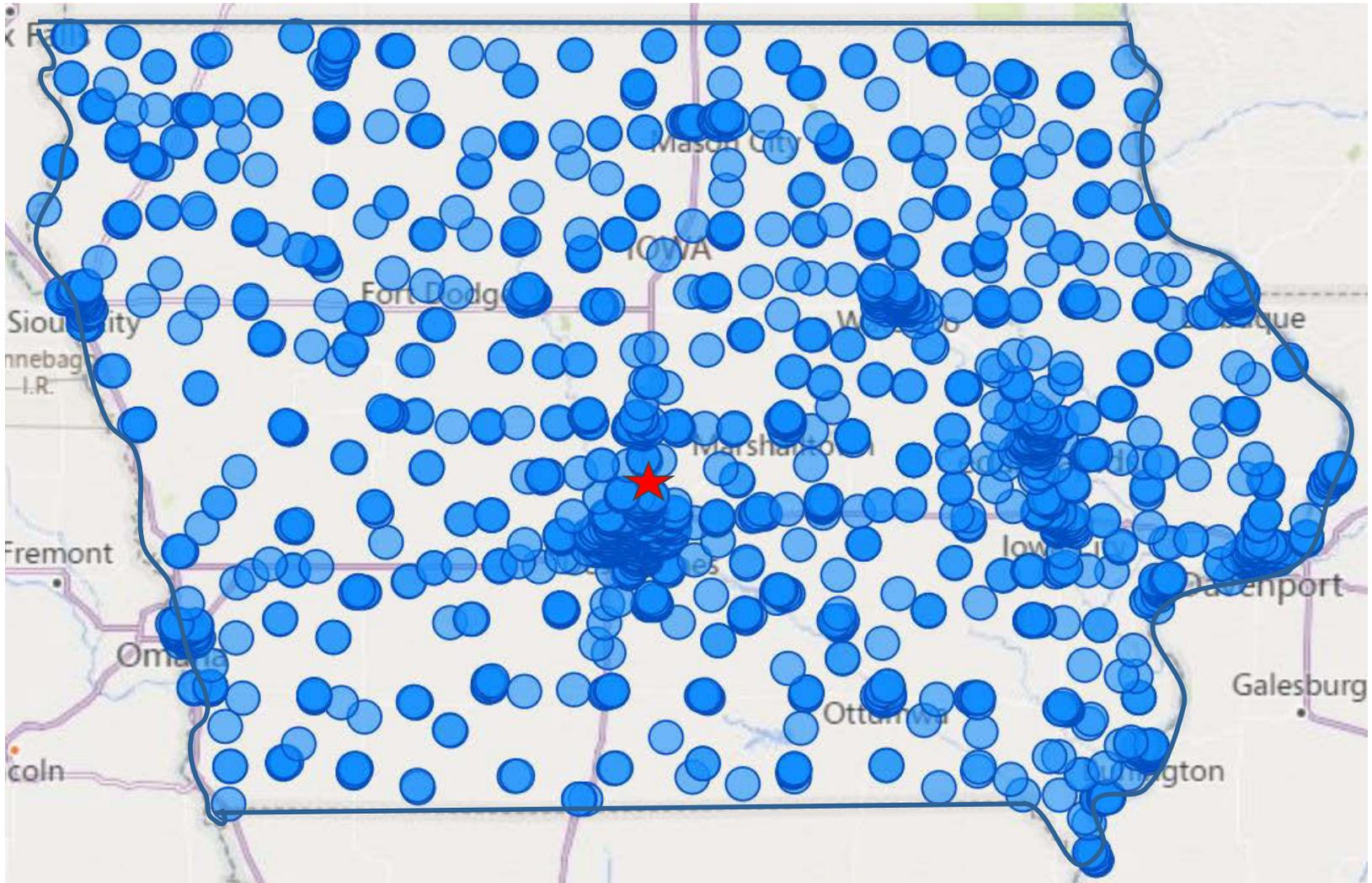


Class “E” Retail Population, 2,048

- October increase; 16 new licenses, 7 cancelled
- 9 new licensees; Convenience Store 6, Liquor Store 3



Class “E” Retail Population



Warehouse Operations, Capacity Study

- Hy-Tek Consulting; collected and validated historical data then applied growth rates through 2033
- Developed custom model illustrating capacity by year; shortfalls, types of shortfalls, and totals amounts (sq. ft, SKU slots, workstations, staging areas, storage, etc.)
- Provided shortfalls by storage type to include all types of racking, pick locations, and storage locations
- Determined square footage and equipment and work station requirements based on current model
- Provided summary and appendix of the study and areas of interest for improvement or efficiency

Peak Space Requirement Summary

Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Existing	+/-
Dock Ops	2,544	4,000	1,456										
Receiving	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272		
Shipping	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272	1,272		
Staging	12,160	12,987	13,227	13,733	14,000	14,240	14,507	15,067	15,333	15,627	15,920	7,500	(8,420)
Receiving/Putaway	7,467	7,707	7,947	8,160	8,427	8,667	8,933	9,200	9,467	9,760	10,053		
Shipping	4,693	5,280	5,280	5,573	5,573	5,573	5,573	5,867	5,867	5,867	5,867		
Processing	2,039	2,468	2,499	2,529	2,560	2,622	2,653	2,683	2,714	3,053	3,084	3,648	564
Returns	308	308	308	308	308	308	308	308	308	616	616	380	(236)
Wrapping	1,731	2,160	2,191	2,221	2,252	2,314	2,345	2,375	2,406	2,437	2,468	3,268	800
Storage	130,874	135,584	137,939	144,744	147,099	149,454	151,809	159,375	168,921	173,631	175,986	129,849	(46,137)
Standard Rack Storage	91,845	96,555	98,910	101,265	103,620	105,975	108,330	113,040	115,395	120,105	122,460	90,500	(31,960)
Pallet Flow	11,540	11,540	11,540	11,540	11,540	11,540	11,540	11,540	17,309	17,309	17,309	12,000	(5,309)
Allocated Products	928	928	928	928	928	928	928	928	928	928	928	925	(3)
5 Deep Bulk Floor Storage	10,752	10,752	10,752	10,752	10,752	10,752	10,752	10,752	14,336	14,336	14,336	8,800	(5,536)
2 Deep Bulk Floor Storage	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	1,792	4,000	2,208
5 Deep Bulk Pushback Storage	5,712	5,712	5,712	5,712	5,712	5,712	5,712	8,568	8,568	8,568	8,568	6,247	(2,321)
3 Deep Bulk Pushback Storage	2,820	2,820	2,820	5,640	5,640	5,640	5,640	5,640	2,820	2,820	2,820	3,000	180
2 Deep Bulk Pushback Storage	1,630	1,630	1,630	3,260	3,260	3,260	3,260	3,260	3,260	3,260	3,260	2,050	(1,210)
Will Call	570	570	570	570	570	570	570	570	570	570	570	575	5
Special Orders On-Hand	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,286	3,944	3,944	3,944	1,752	(2,192)
Offices and Support	25,130	-											
Office	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	-
Maintenance/Battery Area	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	3,418	-
Recycling and Pallet	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	-
Additional Dock (Lottery Area)	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-
Drive Aisle (in front of Ruan Office)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
Assorted Supplies and Machinery at Will Call	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-
Flex Space in Front of N Aisle	832	832	832	832	832	832	832	832	832	832	832	832	-
Back Drive Aisle	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	-
Total Building Operation Sq. Ft.	172,747	178,713	181,339	188,681	191,333	193,990	196,643	204,799	214,643	219,985	222,664	170,127	(52,537)
Total Building Footprint	172,747	178,713	181,339	188,681	191,333	193,990	196,643	204,799	214,643	219,985	222,664	170,127	(52,537)

SUMMARY OF DOCK DOORS BY AREA													
Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Existing	+/-
Receiving	3	3	3	3	3	3	3	3	3	3	3	5	2
Shipping	3	3	3	3	3	3	3	3	3	3	3	5	2
Total Dock Doors Required	6	10	4										

SUMMARY OF DOCK DOORS BY AREA													
Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Existing	+/-
Total Wrapping Machines Required	2	3	2	(1)									

Adequate Existing Space
Requirement Within 5% of Existing Space
Requirement More than 105% of Existing Space

Capacity Study, Conclusions

- Adequate number of dock doors- inbound and outbound
- Space shortage for staging- inbound and outbound
- Storage requirement is just over capacity, potential issue starting in 2024
- Building overall is slightly over capacity but can be managed; overtime, temp storage, etc
- Current growth trends; overall shortage 11,000 sq. ft. growing to 52,000 in 2033
- Capacity has major impacts on building efficiency, throughput, and labor

Capacity Study, Next Steps

- Memo on conclusions and recommendations
- Consider policy and procedural changes based on current data and trends
- Put together planning committee including IDR/ABD, Ruan, and the Commission
- Determine priority of updates or changes
- Implement changes and track efficiencies
- Continue to monitor growth rates, inventory, and technology as a way to extend the life of the current facility

Iowa ABD Shop Portal Upgrade 2.0

<https://shop.iowaabd.com>



Exciting News:
The ABD Online Shop Portal is
Upgrading on January 8, 2024!

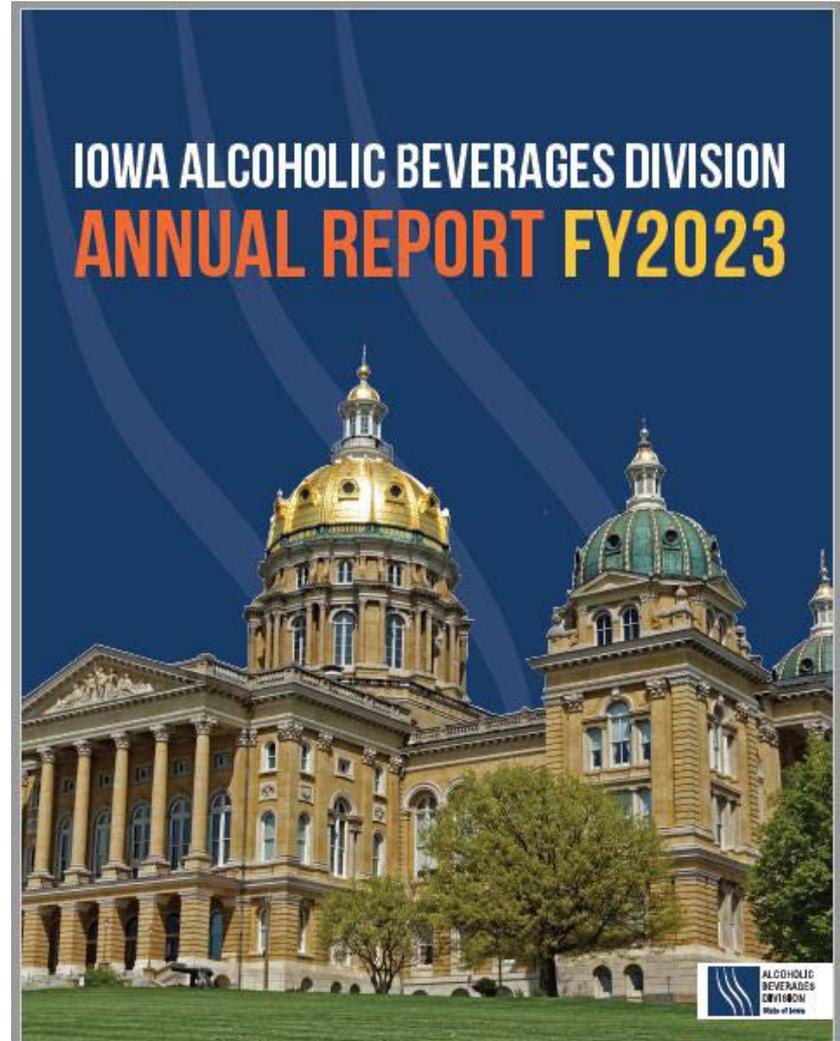
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- ✓ **November, 2023:** Email with updates, insights on transition, and contact information
- **December, 2023:** Email with training materials, videos, Day One Instructions, IT Help contact information, and an invitation to a Virtual Pre-Launch Meeting.
- **January, 2024:** Virtual Pre-Launch Meeting
- **January 8, 2024** The big day! The upgraded Shop Portal will be launched.

FY23 Annual Report

- Last independent ABD report
- Editing full report now
- Released date;
December 13, 2023



Warehouse Capacity Planning Study Executive Summary

October 18, 2023



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Project Overview



Project Overview



Data Collection & Validation

Iowa ABD invited the Consulting division of Hy-Tek Intralogistics to assist with a Capacity Planning Study for the existing Ankeny, Iowa warehouse to support business growth through 2033. This effort included the following:

- Collected and validated historical data then applied projected growth rates through 2033 to provide the inputs for space planning.
- Developed a customized Hy-Tek Space Plannersm model for the existing Iowa ABD Ankeny, IA warehouse illustrating capacity shortfalls by year, type of shortfall, and amount (i.e., square feet, SKU slots, workstations, etc.).
- Determined the space, dock doors, and workstations required, using current Iowa ABD warehouse material handling & storage equipment methods for the long-term business growth plan.
- Provided detailed capacity shortfalls by storage type (i.e., selective pallet rack, pallet flow rack, etc.), dock doors (receiving & shipping), and work areas in the Iowa ABD warehouse through FY2033.



Space Planning & Capacity Analysis



Business Growth



Growth Rates



	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY17 -FY 23 Avg. Growth	FY24 - FY33 Est. Annual Growth %	Estimated FY33
Business Growth										
Liquor Sales (\$,000's)	\$305,619	\$320,050	\$339,538	\$367,285	\$415,835	\$431,426	\$ 445,830			\$ 628,887
<i>Growth</i>		4.7%	6.1%	8.2%	13.2%	3.7%	3.3%	8%	3.5%	3.5%
Class "E" Licensees	1,423	1,529	1,673	1,781	1,840	1,927	2,022		2%	2,346
<i>Growth</i>		7.4%	9.4%	6.5%	3.3%	4.7%	4.9%	7%		1%
SKUs	1,930	2,344	2,087	2,306	2,367	2,762	2,798		2%	3,411
<i>Growth</i>		21.5%	-11.0%	10.5%	2.6%	16.7%	1.3%	7%		2%
Deliveries	51,188	52,608	52,591	56,717	61,611	66,791	68,954		2%	80,014
<i>Growth</i>		2.8%	0.0%	7.8%	8.6%	8.4%	3.2%	6%		1%
Annual Volume										
Orders	58,415	61,605	61,465	78,866	94,514	112,034	109,635			284,365
<i>Growth</i>		5.5%	-0.2%	28.3%	19.8%	18.5%	-2.1%	15%	10%	10%
Units (Bottles)	23,299,897	24,545,610	25,922,072	28,282,997	30,830,300	31,048,357	31,285,393		3%	42,044,952
<i>Growth</i>		5.3%	5.6%	9.1%	9.0%	0.7%	0.8%	6%		3%
Annual Picks										
Case Picks	1,967,217	2,044,523	2,159,677	2,307,487	2,594,096	2,646,913	2,663,753			3,247,100
<i>Growth</i>		3.9%	5.6%	6.8%	12.4%	2.0%	0.6%	6%	2%	2%
Bottle Picks (WH Each Pick)				3,359,993	3,368,699	3,167,335	3,029,693			2,881,208
<i>Growth</i>				0.3%	-6.0%	-4.3%	-2%		-1%	0%
Total Picks		5,217,740	5,278,498	5,632,580	5,962,098	5,806,312	5,675,317			6,128,308
<i>Growth</i>			1.2%	6.7%	5.9%	-2.6%	-2.3%	1%	-1%	-1%

Notes:

- Class "E" Licensees and Deliveries Annual Growth 2% during first 5 years then 1% final 5 years
- Bottle Picks growth rate -1% during first 5 years then 0% final 5 years



Workloads Summary



Design Day Workload Growth



	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32	Estimated FY33
Inbound											
Pallets Received	280	288	297	306	315	325	334	344	355	365	376
<i>Bottle Growth</i>		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
PO's Received	35	36	37	38	39	41	42	43	44	46	47
<i>Bottle Growth</i>		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Peak PO's Received	41	42	43	45	46	48	49	50	52	53	55
<i>Bottle Growth</i>		3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Annual Volume											
Case Picks	15,005	15,305	15,611	15,923	16,242	16,567	16,898	17,236	17,581	17,932	18,291
<i>Case Picks Growth</i>		2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Each Picks (Bottle Picks)	15,384	15,230	15,078	14,927	14,778	14,630	14,630	14,630	14,630	14,630	14,630
<i>Each Picks Growth</i>		-1%	-1%	-1%	-1%	-1%	0%	0%	0%	0%	0%
Other											
Cases Returned	235	242	249	257	264	272	281	289	298	307	316
<i>Bottle Growth</i>		3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
Outbound											
Loads per Day	16	18	18	19	19	19	19	20	20	20	20
<i>Methodology on previous slide</i>											
Will Call Orders per Day	33	34	35	36	37	38	39	41	42	43	44
<i>Bottle Growth</i>		3%	3%	3%	3%	3%	3%	3%	3%	3%	3%

Loads per day derived from growing annual stops consistent with annual deliveries growth, then utilizing an average of 17.5 stops per load. Additional details in appendix (Page 20).



Current State Space Summary



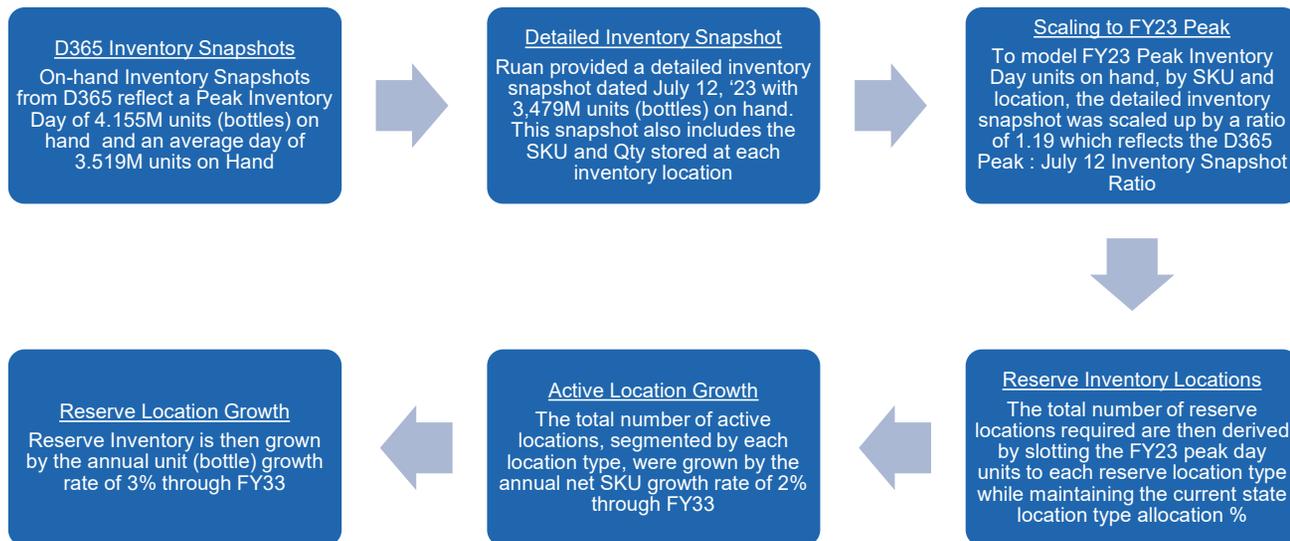


Inventory Modeling Methodology

Objective

Generate inventory location requirements by year in Reserve and Forward Pick Areas

Approach



Active Location Types

- Standard Rack
- Pallet Flow
- Pallet
- Carton Flow
- Case Pick
- Allocated Products
- Special Orders on Hand

Reserve Location Types

- Half Pallet
- 2 Deep Bulk Floor
- 5 Deep Bulk Floor
- 2 Deep Pushback
- 3 Deep Pushback
- 5 Deep Bulk Pushback
- Standard Pallet

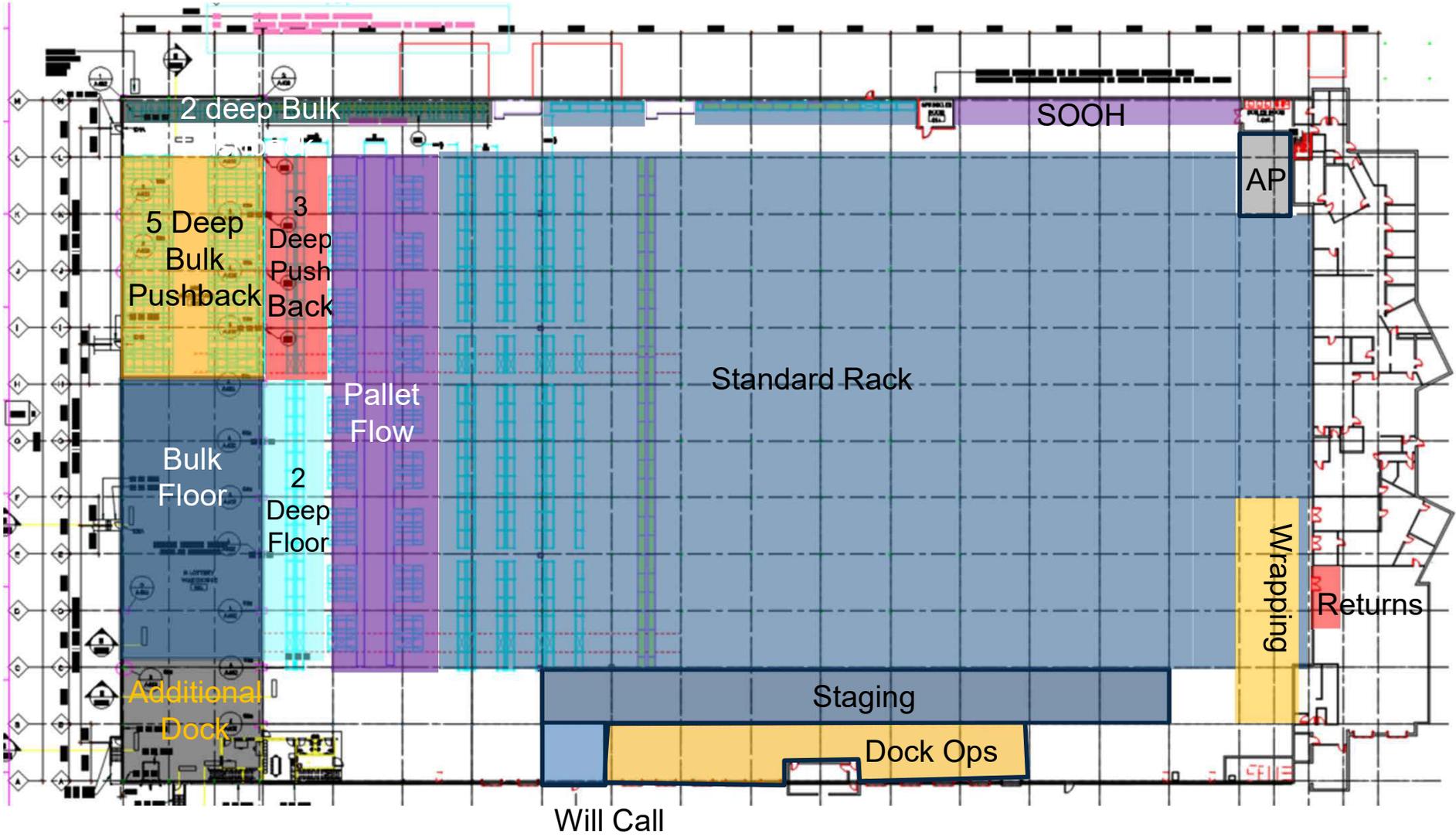
Assumptions:

- Active Location Utilization Factor: 85%
- Reserve Location Utilization factor: 85%

Inventory Summary



	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Active Locations Required											
SKU Growth		2.0%									
Standard Rack											
Pallet Flow	94	96	98	100	102	104	106	108	110	112	115
Pallet	1,374	1,401	1,430	1,458	1,487	1,517	1,547	1,578	1,610	1,642	1,675
Carton Flow	769	784	800	816	832	849	866	883	901	919	937
Case Pick	505	515	525	536	547	558	569	580	592	604	616
Non-Standard Rack											
Allocated Products	17	17	18	18	18	19	19	20	20	20	21
Special Orders on Hand	204	208	212	216	221	225	230	234	239	244	249
Reserve Locations Required											
Bottle Growth		3.0%									
Half Pallet	914	942	971	1,001	1,032	1,063	1,095	1,128	1,162	1,197	1,233
2 Deep Bulk Floor	14	14	15	15	16	16	17	17	18	19	20
5 Deep Bulk Floor	58	60	61	63	65	67	69	71	74	76	78
2 Deep Pushback	96	99	102	106	109	113	116	120	124	128	132
3 Deep Pushback	224	231	238	246	253	261	269	277	286	294	303
5 Deep Bulk Pushback	101	104	107	110	114	117	121	124	128	132	136
Standard Pallet	3,037	3,129	3,223	3,320	3,420	3,523	3,629	3,738	3,851	3,967	4,087



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Total Building Footprint	172,747	178,713	181,339	188,681	191,333	193,990	196,643	204,799	214,643	219,985	222,664	170,127	(52,537)

SUMMARY OF DOCK DOORS BY AREA

Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Existing	+/-
Receiving	3	3	3	3	3	3	3	3	3	3	3	5	2
Shipping	3	3	3	3	3	3	3	3	3	3	3	5	2
Total Dock Doors Required	6	10	4										

SUMMARY OF DOCK DOORS BY AREA

Department	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Existing	+/-
Total Wrapping Machines Required	2	3	2	(1)									

- Adequate Existing Space
- Requirement Within 5% of Existing Space
- Requirement More than 105% of Existing Space

Space Requirement Conclusions



The below conclusions are based on capacity requirements occurring during peak operating periods:

- The building contains an adequate number of dock doors throughout the planning horizon
- There is currently a space shortage for staging (both receiving & shipping), which continues to grow throughout the planning horizon
- The storage requirement is slightly over capacity in 2023 and is over capacity beginning in 2024
- The building overall is slightly over capacity in 2024 but can be managed through overtime, temporary storage in travel aisles, etc.
- Starting in 2025, the overall space shortage of 11,000 sq. ft., growing to 52,000 sq. ft. in 2033, will be increasingly more difficult to mitigate with expanding impact to overall building efficiency as well as throughput

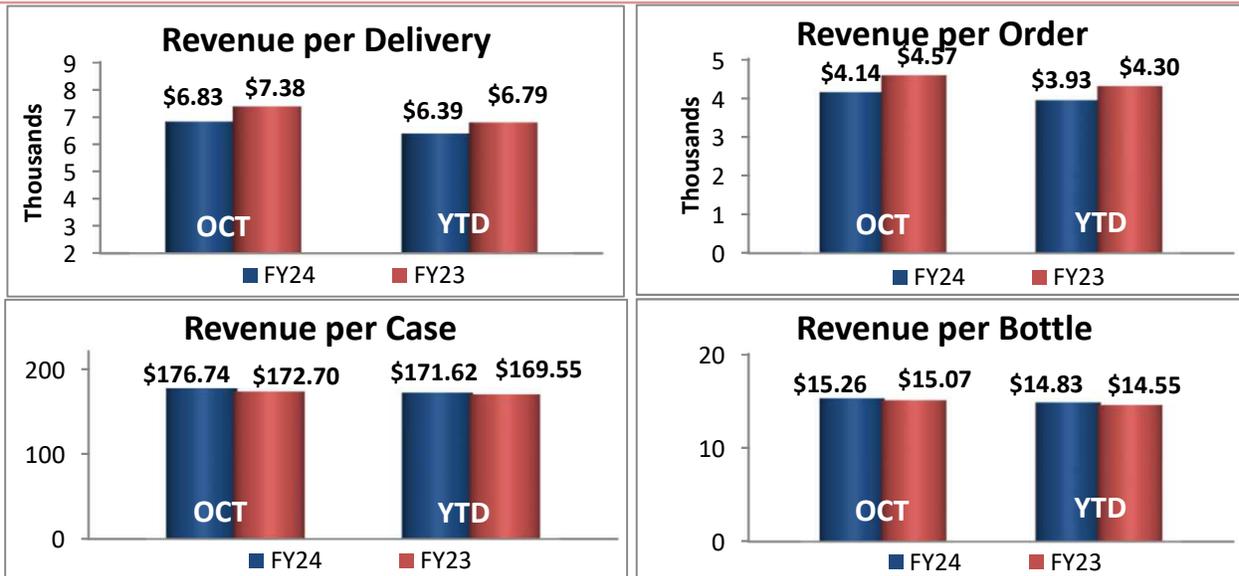
It is recommended that Iowa ABD evaluate new technologies, processes and building options to determine the optimal strategy to meet future capacity requirements as well as improve building productivity and throughput.

Iowa Alcoholic Beverages Division

October Sales Comparison Year Over Year ACCRUAL Basis

Category	FY 2024	FY 2023	% Change	Amt Change
Liquor Sales	\$40,205,978	\$39,463,079	1.88%	\$742,899
Split Case Fee*	\$228,172	\$175,730	29.84%	\$52,442
Bottle Dep and Sur	\$475,512	\$448,529	6.02%	\$26,983
Total Revenue	\$40,909,662	\$40,087,338	2.05%	\$822,324
Deliveries	5,993	5,435	10.27%	558
Orders	9,889	8,765	12.82%	1,124
Cases	231,466	232,127	-0.28%	(661)
Bottles	2,681,321	2,660,024	0.80%	21,297
Picks	453,863	461,693	-1.70%	(7,830)

*On July 1 FY24, the split case fee was raised from \$0.75 to \$1.00



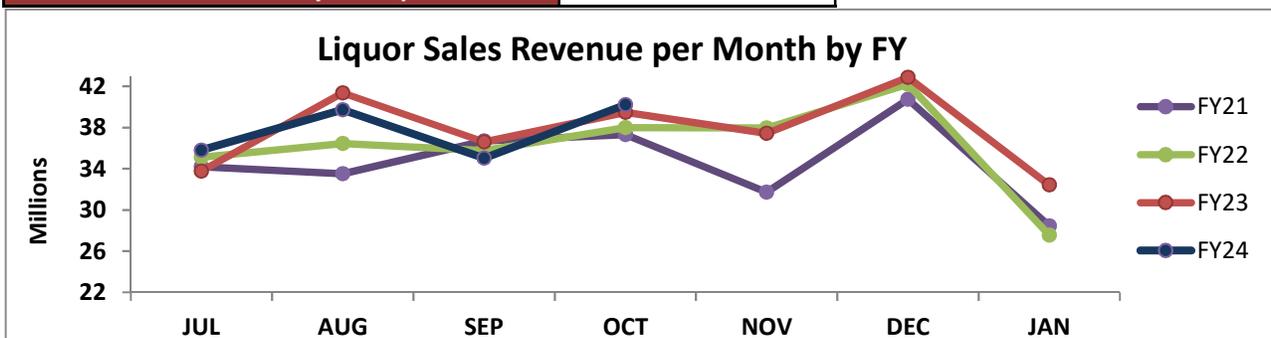
Fiscal Year Sales Comparison Year to Date ACCRUAL Basis

Category	FY 2024	FY 2023	% Change	Amt Change
Liquor Sales	\$150,734,608	\$151,156,774	-0.28%	(\$422,166)
Split Case Fee	\$910,640	\$746,110	22.05%	\$164,530
Bottle Dep and Sur	\$1,837,713	\$1,759,143	4.47%	\$78,570
Total Revenue	\$153,482,961	\$153,662,027	-0.12%	(\$179,066)
Deliveries	24,033	22,620	6.25%	1,413
Orders	39,057	35,766	9.20%	3,291
Cases	894,307	906,272	-1.32%	(11,965)
Bottles	10,350,966	10,563,463	-2.01%	(212,497)
Picks	1,793,820	1,899,179	-5.55%	(105,359)

Number of Sales Days Comparison

Year to Date =

Oct +1



Iowa Alcoholic Beverages Division

October Sales Comparison Year Over Year - Cash Basis

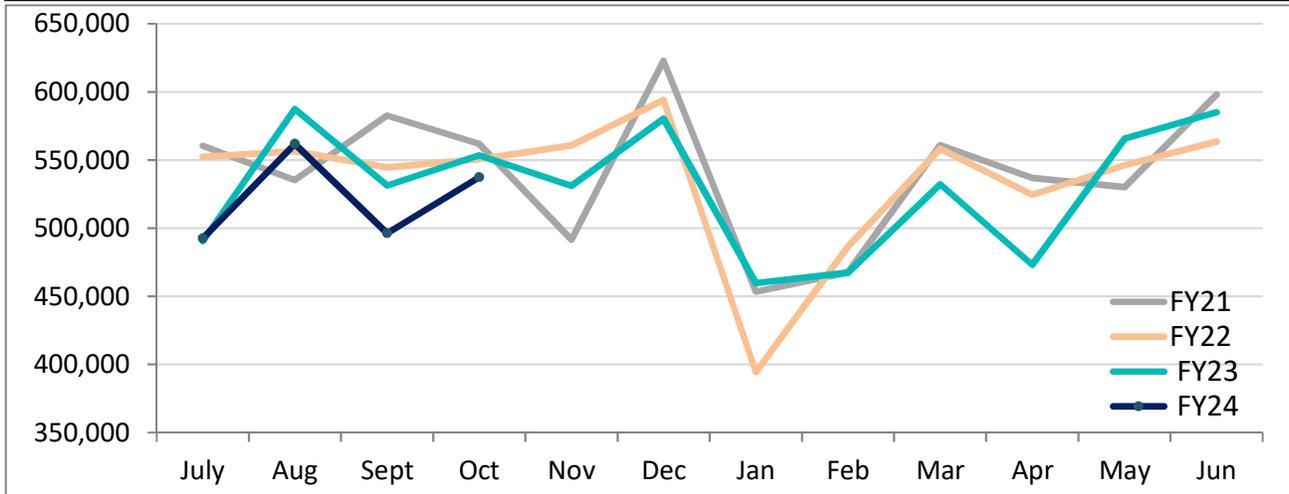
Category	FY 2024	FY 2023	% Change	Amt Change
Liquor Sales	\$43,545,939	\$41,357,113	5.29%	\$2,188,827
Split Case Fee	\$257,226	\$191,846	34.08%	\$65,381
Bottle Dep and Sur	\$527,961	\$478,153	10.42%	\$49,808
Total Revenue	\$44,331,126	\$42,027,112	5.48%	\$2,304,015
Bailment Fee	\$256,697	\$256,697	0.00%	\$0

Fiscal Year Sales Comparison Year-to-Date - Cash Basis

Category	FY 2024	FY 2023	% Change	Amt Change
Liquor Sales	\$145,477,648	\$146,284,218	-0.55%	(\$806,570)
Split Case Fee	\$873,419	\$717,282	21.77%	\$156,137
Bottle Dep and Sur	\$1,764,496	\$1,692,651	4.24%	\$71,845
Total Revenue	\$148,115,563	\$148,694,151	-0.39%	(\$578,587)
Bailment Fee	\$985,669	\$995,966	-1.03%	-\$10,297
Number of Sales Days Comparison		Year to Date =	Oct +1	

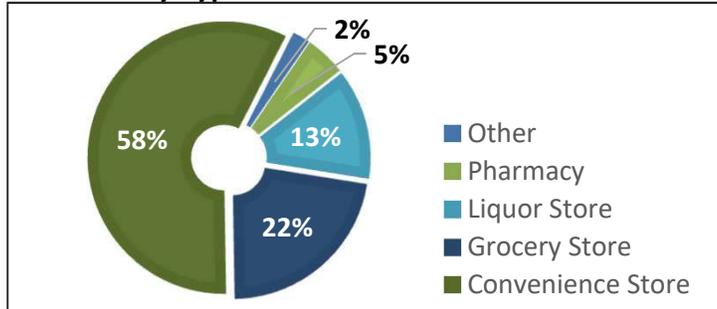
Gallons by Month per FY

Gallons	FY 2024	FY 2023	% Change	Amt Change
Month Total	537,281	553,344	-2.90%	(16,063)
YTD Total	2,087,619	2,162,287	-3.45%	(74,667)
YTD Average	521,905	540,572	-3.45%	(18,667)
Accrual Month Sales	40,205,978.09	39,463,079.04	1.88%	\$742,899
Accrual YTD Sales	150,734,608.12	151,156,773.62	-0.28%	-\$422,166
Month Sales/Gallon	\$74.83	\$71.32	4.93%	\$3.51
YTD Sales/Gallon	\$72.20	\$69.91	3.29%	\$2.30



Class E Licensees by Type

Licensee Type	Total LE's
Other	42
Pharmacy	99
Liquor Store	269
Grocery Store	455
Convenience Store	1,183
Total	2,048
Trend Mo/Mo	+9



**Iowa ABD
Liquor Trust Fund Summary
FY 2024**

October Fiscal Year 2024 Revenues

Wine Tax	511,069	
License Revenue	1,043,826	
Liquor Sales	43,545,939	
Split Case Revenue	257,226	
Bottle Deposit Surcharge	527,961	
Misc. Revenue	5,827	
Total Liquor Control Fund Revenue		45,891,848

October Fiscal Year 2024 Expenses

Personnel Expenses	378,814	
Liquor Purchases	23,808,142	
Bottle Deposit/Recycle Surcharge	255,942	
Ruan Operations	752,324	
Information Techonology	232,288	
City and County Payments	288,909	
Transfer to ABD Gen. Fund	-	
Sunday Sales Transfer - IDPH	1,000,000	
Iowa Economic Development	-	
Substance Abuse Transfer	2,473,599	
General Fund Reversion	14,000,000	
Misc. Liquor Control Fund Expenses	155,544	
Total Liquor Control Fund Expenditures		43,345,564

Revenues over Expenditures 2,546,285

1/3 Cash Balance as of **11/07/2023** 28,716,697

Suggested General Fund Reversion 10,500,000

Economic Development Transfer -

Required Substance Abuse 3,066,221.57

Est. Ending Cash Balance: 15,150,475

Less Obligation Below (14,210,602)

Est. NET Cash Balance: 939,874

Expense Obligation	\$ (14,210,602)	
October Sales not yet posted	-	
November Sales Posted	-	
Net obligation	\$ (14,210,602)	

**Iowa ABD Reversion Analysis
FY2024 / FY2023**

	<u>Liquor Sales</u>		<u>Split Case Revenues</u>			<u>Total Revenue</u>		<u>FY24 vs. FY23 % Change</u>
	<u>FY23</u>	<u>FY24</u>	<u>FY23</u>	<u>FY24</u>		<u>FY23</u>	<u>FY24</u>	
July	\$ 26,647,080.91	\$ 29,072,302.75	\$ 137,177.00	\$ 181,023.25		\$ 26,784,257.91	\$ 29,253,326.00	9.22%
August	\$ 41,876,055.55	\$ 37,732,282.06	\$ 211,402.00	\$ 225,163.00		\$ 42,087,457.55	\$ 37,957,445.06	-9.81%
September	\$ 36,403,968.82	\$ 35,127,123.91	\$ 176,857.50	\$ 210,007.25		\$ 36,580,826.32	\$ 35,337,131.16	-3.40%
October	\$ 41,357,112.79	\$ 43,545,939.32	\$ 191,845.50	\$ 257,226.00		\$ 41,548,958.29	\$ 43,803,165.32	5.43%
November	\$ 36,573,337.11		\$ 191,517.00			\$ 36,764,854.11		
December	\$ 40,811,357.06		\$ 196,861.25			\$ 41,008,218.31		
January	\$ 35,871,242.53		\$ 203,561.25			\$ 36,074,803.78		
February	\$ 31,582,783.69		\$ 160,918.50			\$ 31,743,702.19		
March	\$ 34,034,067.98		\$ 169,239.75			\$ 34,203,307.73		
April	\$ 33,467,845.31		\$ 177,097.50			\$ 33,644,942.81		
May	\$ 41,449,645.18		\$ 213,656.25			\$ 41,663,301.43		
June	\$ 37,891,235.10		\$ 182,215.50			\$ 38,073,450.60		
July-Aug (H/O)	\$ 7,884,468.99		\$ 47,263.50			\$ 7,931,732.49		
Total	\$ 445,850,201.02	\$ 145,477,648.04	\$ 2,259,612.50	\$ 873,419.50		\$ 448,109,813.52	\$ 146,351,067.54	-0.44%

	<u>Substance Abuse Reversion</u>		<u>General Fund Reversion</u>		<u>IEDA Reversion</u>		<u>Total Reversion</u>		<u>FY24 vs. FY23 % Change</u>
	<u>FY23</u>	<u>FY24</u>	<u>FY23</u>	<u>FY24</u>	<u>FY23</u>	<u>FY24</u>	<u>FY23</u>	<u>FY24</u>	
July	\$ 1,874,898.05	\$ 2,047,732.82	\$ 11,500,000	\$ 9,000,000	\$ -	\$ -	\$ 13,374,898.05	\$ 11,047,732.82	-17.40%
August	\$ 2,946,122.03	\$ 2,657,021.15	\$ 9,500,000	\$ 6,000,000	\$ -	\$ -	\$ 12,446,122.03	\$ 8,657,021.15	-30.44%
September	\$ 2,560,657.84	\$ 2,473,599.18	\$ 10,000,000	\$ 14,000,000	\$ 500,000.00	\$ 500,000.00	\$ 13,060,657.84	\$ 16,473,599.18	26.13%
October	\$ 2,908,427.08	\$ 3,066,221.57	\$ 11,000,000	\$ 10,500,000	\$ -	\$ -	\$ 13,908,427.08	\$ 13,566,221.57	-2.46%
November	\$ 2,573,539.79		\$ 10,000,000		\$ -		\$ 12,573,539.79		
December	\$ 2,870,575.28		\$ 9,500,000		\$ 500,000.00		\$ 12,870,575.28		
January	\$ 2,525,236.26		\$ 9,500,000		\$ -		\$ 12,025,236.26		
February	\$ 2,222,059.15		\$ 8,500,000		\$ -		\$ 10,722,059.15		
March	\$ 2,394,231.54		\$ 9,750,000		\$ 500,000.00		\$ 12,644,231.54		
April	\$ 2,355,146.00		\$ 9,000,000		\$ -		\$ 11,355,146.00		
May	\$ 2,916,431.10		\$ 11,000,000		\$ -		\$ 13,916,431.10		
June	\$ 2,665,141.54		\$ 10,000,000		\$ 500,000.00		\$ 13,165,141.54		
July-Aug (H/O)	\$ 555,221.27		\$ -		\$ -		\$ 555,221.27		
Total	\$ 31,367,686.95	\$ 10,244,574.73	119,250,000	39,500,000	\$ 2,000,000.00	\$ 500,000.00	\$ 152,617,686.95	\$ 49,744,574.73	-5.77%

Obligation

151,500,000 151,500,000

Over/Under Reversion

1,117,687 (101,755,425)
100.74% 32.83%

On Track

33.33%

-0.50%

Iowa ABD FY24
Cash Flow - Liquor Control Fund
July 1, 2023 - June 30, 2024

(Projection)

CASH IN	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>TOTAL</u>	<u>November</u>
Liquor Sales	\$ 29,072,303	\$ 37,732,282	\$ 35,127,124	\$ 43,545,939			\$ 145,477,648	\$ 36,573,337
Wine Tax	712,791	(160,230)	609,214	511,069			1,672,843	786,309
Licenses and Permits	1,082,563	1,126,295	1,265,897	1,043,826			4,518,581	1,215,273
Split Case Fee	181,023	225,163	210,007	257,226			873,419	191,517
Bottle Deposit Fee	355,965	443,561	437,009	527,961			1,764,496	423,333
Other - Fees,NSF	-	60	160	220			440	-
Other Misc. Income	3,279	1,313	200	120			4,912	9,149
Lease Revenue	-	-	-	-			-	-
Other Sales/Service-Recycling	-	83	6,949	5,486			12,518	4,244
TOTAL CASH IN	\$ 31,407,924	\$ 39,368,527	\$ 37,656,559	\$ 45,891,848	\$ -	\$ -	\$ 154,324,858	\$ 39,203,162
CASH OUT								
Cities-Liquor Sales Dist	\$ -	\$ 1,159,850	\$ (634,026)	\$ 271,012			\$ 796,836	\$ 195,251
Counties-Liquor Sales Dist	-	92,311	(65,139)	17,897			45,070	6,970
Transfer to Liq Gen Fund(0001)	-	-	-	-			-	-
Iowa Economic Development	-	-	-	-			-	-
Substance Abuse	-	2,047,733	2,657,021	2,473,599			7,178,353	2,908,427
General Fund Reversion	-	9,000,000	6,000,000	14,000,000			29,000,000	11,000,000
Capital Outlay	7,500	1,431,319	867	-			1,439,686	261
Personnel Expenses- All	169,251	258,743	246,455	378,814			1,053,263	363,595
Liquor Purchases	11,252,075	24,960,883	26,528,805	23,808,142			86,549,906	24,510,199
Bottle Deposit/Surcharge	38,612	356,456	187,202	255,942			838,213	101,538
ABD Operations Expenses	123,936	71,601	75,722	74,128			345,387	51,783
RUAN Fleet	-	532,678	417,096	457,153			1,406,927	377,526
RUAN Warehouse	-	376,565	298,200	295,171			969,937	220,350
IT Expenses	28,482	670,648	229,341	232,288			1,160,760	643,202
Misc. Trust Fund Expenses	72,274	74,677	64,983	1,081,416			1,293,349	141,420
TOTAL CASH OUT	\$ 11,692,131	\$ 41,033,465	\$ 36,006,527	\$ 43,345,564	\$ -	\$ -	\$ 132,077,687	\$ 40,520,522
TOTAL CHANGE IN CASH	\$ 19,715,793	\$ (1,664,938)	\$ 1,650,032	\$ 2,546,285	\$ -	\$ -	\$ 22,247,171	\$ (1,317,359)
BEGINNING CASH BALANCE	\$ -	\$ 19,715,793	\$ 18,050,855	\$ 19,700,887	\$ 22,247,171	\$ 22,247,171	\$ -	\$ 19,579,600
Increase/(Decrease) in Cash	19,715,793	(1,664,938)	1,650,032	2,546,285	-	-	22,247,171	(1,317,359)
ENDING CASH BALANCE	\$ 19,715,793	\$ 18,050,855	\$ 19,700,887	\$ 22,247,171	\$ 22,247,171	\$ 22,247,171	\$ 22,247,171	\$ 18,262,241

Iowa ABD FY24
Profit and Loss Statement
July 1, 2023 through October 31, 2023

	October FY 2024	October FY 2023	Amount Chg.	% Chg.	YTD FY 2024	YTD FY 2023	Amount Chg.	% Chg.
Liquor Sales Revenue	43,545,939	41,357,113	2,188,827	5.29%	145,477,648	146,284,218	(806,570)	-0.55%
Cost of Sales								
Bailment	24,044,646	26,424,275	(2,379,629)	-9.01%	87,433,812	88,799,789	(1,365,977)	-1.54%
Less: Bailment Fees	(232,257)	(258,564)	26,308	-10.17%	(857,291)	(877,015)	19,724	-2.25%
Less: Special Handling Fees	(278)	(1,996)	1,718	-86.08%	(2,671)	(3,460)	789	-22.81%
Less: Defective Products	(3,969)	(2,016)	(1,953)	96.86%	(23,944)	(7,297)	(16,648)	228.16%
Total Cost of Sales	23,808,142	26,161,698	(2,353,556)	-9.00%	86,549,906	87,912,017	(1,362,112)	-1.55%
Gross Profit	19,737,797	15,195,415	4,542,383	29.89%	58,927,742	58,372,201	555,542	0.95%
Gross Profit %	45.33%	36.74%	8.58%	23.36%	40.51%	39.90%	0.60%	1.51%
Operating Expenses								
ABD Operations Expenses	74,128	41,086	33,042	80.42%	283,197	128,332	154,865	120.67%
ABD License CC Fees and Bank Charges	8,377	8,682	(305)	-3.51%	24,450	19,244	5,206	27.05%
Ruan Fleet Expenses	457,153	430,608	26,546	6.16%	1,406,927	1,309,299	97,628	7.46%
Ruan Warehouse Expenses	295,171	361,592	(66,421)	-18.37%	969,937	853,045	116,891	13.70%
Other Expenses Related To Distribution	-	150,000	(150,000)	-100.00%	1,439,686	2,646,332	(1,206,646)	-45.60%
Total Operating Expenses	834,829	991,967	(157,138)	-15.84%	4,124,197	4,956,252	(832,055)	-16.79%
General and Administrative Expenses								
Warehouse Administration	59,572	31,081	28,491	91.67%	157,702	283,687	(125,985)	-44.41%
Product Administration	45,109	33,888	11,221	33.11%	120,070	121,732	(1,662)	-1.37%
Outreach and Education	48,909	29,225	19,684	67.35%	131,640	98,195	33,445	34.06%
Admin Actions	64,795	40,038	24,757	61.83%	208,452	130,355	78,097	59.91%
License Administration	61,664	41,500	20,164	48.59%	168,818	142,276	26,542	18.66%
Accounting	106,353	118,127	(11,773)	-9.97%	294,019	300,590	(6,571)	-2.19%
Information Technology	232,288	362,689	(130,401)	-35.95%	1,160,760	1,252,251	(91,491)	-7.31%
Buildings and Grounds	45,665	47,639	(1,974)	-4.14%	146,338	140,689	5,649	4.02%
General and Administrative Expense Total	664,357	704,187	(39,830)	-5.66%	2,387,798	2,469,774	(81,976)	-3.32%
Income from Operations	18,238,612	13,499,260	4,739,351	35.11%	52,415,748	50,946,175	1,469,573	2.88%
Other Revenues								
Split Case Fee	257,226	191,846	65,381	34.08%	873,419	717,282	156,137	21.77%
Bottle Deposit/Surcharge	527,961	478,153	49,808	10.42%	1,764,496	1,692,651	71,845	4.24%
Recycling	5,486	2,602	2,884	110.84%	12,518	7,920	4,598	58.05%
Lease Reimbursement	-	817	(817)	-100.00%	-	817	(817)	-100.00%
Other Revenue & Reimbursements	340	29,063	(28,723)	-98.83%	5,352	57,014	(51,662)	-90.61%
Wine Tax and License Fees	1,554,895	2,008,447	(453,552)	-22.58%	6,191,424	8,046,796	(1,855,371)	-23.06%
Total Other Revenues	2,345,909	2,710,928	(365,019)	-13.46%	8,847,210	10,522,479	(1,675,269)	-15.92%
Other Expenses								
Bottle Deposit Fee	57,497	70,416	(12,919)	-18.35%	216,148	221,548	(5,400)	-2.44%
Recycle Surcharge Fee	198,445	197,448	997	0.50%	746,001	619,376	126,625	20.44%
License & Liquor Refunds	19,785	26,762	(6,976)	-26.07%	33,379	82,499	(49,120)	-59.54%
Substance Abuse Transfer	2,473,599	2,560,658	(87,059)	-3.40%	7,178,353	7,381,678	(203,325)	-2.75%
Iowa Economic Development	-	500,000	(500,000)	-100.00%	-	500,000	(500,000)	-100.00%
Sunday Sales Transfer	1,000,000	-	1,000,000	-100.00%	1,000,000	1,000,000	-	0.00%
City and County Payments	288,909	310,683	(21,773)	-7.01%	841,906	1,083,954	(242,048)	-22.33%
Total Other Expense	4,038,236	3,665,966	372,270	10.15%	10,015,786	10,889,054	(873,268)	-8.02%
Net Profit	16,546,285	12,544,222	4,002,062	31.90%	51,247,171	50,579,600	667,571	1.32%
Return on Sales	38.00%	30.33%	7.67%	25.27%	35.23%	34.58%	0.65%	1.88%

Iowa ABD
Net Income Statement
FY 2024

	October FY 2024	October FY 2023	Amount Chg.	% Chg.	YTD FY 2024	YTD FY 2023	Amount Chg.	% Chg.
Revenues								
Operating Revenues								
Liquor Sales	43,545,939	41,357,113	2,188,827	5.29%	145,477,648	146,284,218	(806,570)	-0.55%
Split Case Revenue	257,226	191,846	65,381	34.08%	873,419	717,282	156,137	21.77%
Bottle Deposit/Surcharge	527,961	478,153	49,808	10.42%	1,764,496	1,692,651	71,845	4.24%
Total Operating Revenues	44,331,126	42,027,112	2,304,015	5.48%	148,115,563	148,694,151	(578,587)	-0.39%
Non-Operating Revenues								
Lease Revenue	-	817	(817)	-100.00%	-	817	(817)	-100.00%
License Fees	1,043,826	1,382,372	(338,546)	-24.49%	4,518,581	6,247,726	(1,729,145)	-27.68%
Wine Tax	511,069	626,075	(115,006)	-18.37%	1,672,843	1,799,069	(126,227)	-7.02%
Fines/Penalties & NSF fees	220	60	160	266.67%	440	120	320	266.67%
Recycling	5,513	2,602	2,911	111.86%	12,574	8,098	4,476	55.28%
Misc. Funding Sources	120	29,003	(28,883)	-99.58%	4,912	108,059	(103,147)	-95.45%
Tobacco Revenue	64,532	42,909	21,623	50.39%	135,673	263,982	(128,308)	-48.61%
Intra-Department Transfers	-	-	-	-100.00%	-	24	(24)	-100.00%
Total Non-Operating Revenues	1,625,280	2,083,838	(458,558)	-22.01%	6,345,023	8,427,894	(2,082,871)	-24.71%
Total Revenues	45,956,407	44,110,950	1,845,457	4.18%	154,460,587	157,122,045	(2,661,458)	-1.69%
Expenses								
Operating Expenses								
Purchase of Spirits	23,808,142	26,161,698	(2,353,556)	-9.00%	86,549,906	87,912,017	(1,362,112)	-1.55%
Operations Expenses	74,128	41,086	33,042	80.42%	283,197	128,332	154,865	120.67%
ABD License CC Fees and Bank Charges	8,377	8,682	(305)	-3.51%	24,450	19,244	5,206	27.05%
Ruan Fleet Expenses	457,153	430,608	26,546	6.16%	1,288,031	1,309,299	(21,267)	-1.62%
Ruan Warehouse Expenses	295,171	361,592	(66,421)	-18.37%	1,088,832	853,045	235,787	27.64%
Other Expenses Related To Distribution	-	150,000	(150,000)	-100.00%	1,439,686	2,646,332	(1,206,646)	-45.60%
Warehouse Administration	55,391	30,919	24,472	79.15%	145,055	141,218	3,837	2.72%
Product Administration	45,109	33,888	11,221	33.11%	120,070	121,732	(1,662)	-1.37%
Licensing Administration	16,664	38,276	23,388	61.10%	168,818	139,051	29,767	21.41%
Outreach and Education	48,909	34,933	13,976	40.01%	131,640	103,903	27,737	26.70%
Administrative Actions	82,926	51,643	31,283	60.58%	226,583	141,960	84,623	59.61%
Accounting	106,353	118,127	(11,773)	-9.97%	294,019	300,540	(6,521)	-2.17%
Information Technology	232,288	362,689	(130,401)	-35.95%	1,160,760	1,252,251	(91,491)	-7.31%
Buildings and Grounds	47,278	49,336	(2,058)	-4.17%	152,877	148,017	4,860	3.28%
Safety and Security	4,758	323	4,434	1372.00%	14,480	158,499	(144,018)	-90.86%
Bottle Deposit Fee	57,497	70,416.4	128,028	181.82%	216,148	221,548	(5,400)	-2.44%
Recycle Surcharge Fee	198,445	197,448	(177,662)	-89.98%	746,001	619,376	126,625	20.44%
Liquor and License Refunds	19,785	26,762	(6,976)	-26.07%	33,379	82,499	(49,120)	-59.54%
Tobacco	80,702	62,996	17,707	28.11%	186,097	211,931	(25,833)	-12.19%
Economic Development Transfer	-	500,000	(500,000)	-100.00%	-	500,000	(500,000)	-100.00%
Substance Abuse Transfer	2,473,599	2,560,658	(87,059)	-3.40%	7,178,353	7,381,678	(203,325)	-2.75%
Liquor Profits Transfer	14,000,000	10,000,000	4,000,000	40.00%	29,000,000	31,000,000	(2,000,000)	-6.45%
Total Operating Expenses	42,157,677	41,292,079	827,886	2.10%	130,448,381	135,392,471	(4,944,090)	-3.65%
Non-Operating Expenses								
Sunday Sales Transfer	1,000,000	-	1,000,000	-1	1,000,000	1,000,000	-	0.00%
Payments to City and Counties	288,909	310,683	(21,773)	-7.01%	841,906	1,083,954	(242,048)	-22.33%
Non-Operating Expenditures	190,162	148,003	42,159	28.49%	568,276	536,878	31,399	5.85%
Intra-Department Transfers	-	-	-	-100.00%	-	-	-	-100.00%
Non-Operating Expenses Total	1,479,071	458,685	1,020,386	222.46%	2,410,182	2,620,831	(210,649)	-8.04%
Total Expenses	43,636,748	41,750,764	1,848,271	4.52%	132,858,563	138,013,302	(5,154,739)	-3.73%
Net Income	2,319,659	2,360,185	(40,526)	-1.72%	21,602,024	19,108,743	2,493,281	13.05%

Alcoholic Beverages Division Markup by Month by Fiscal Year

FY24 Markup Analysis

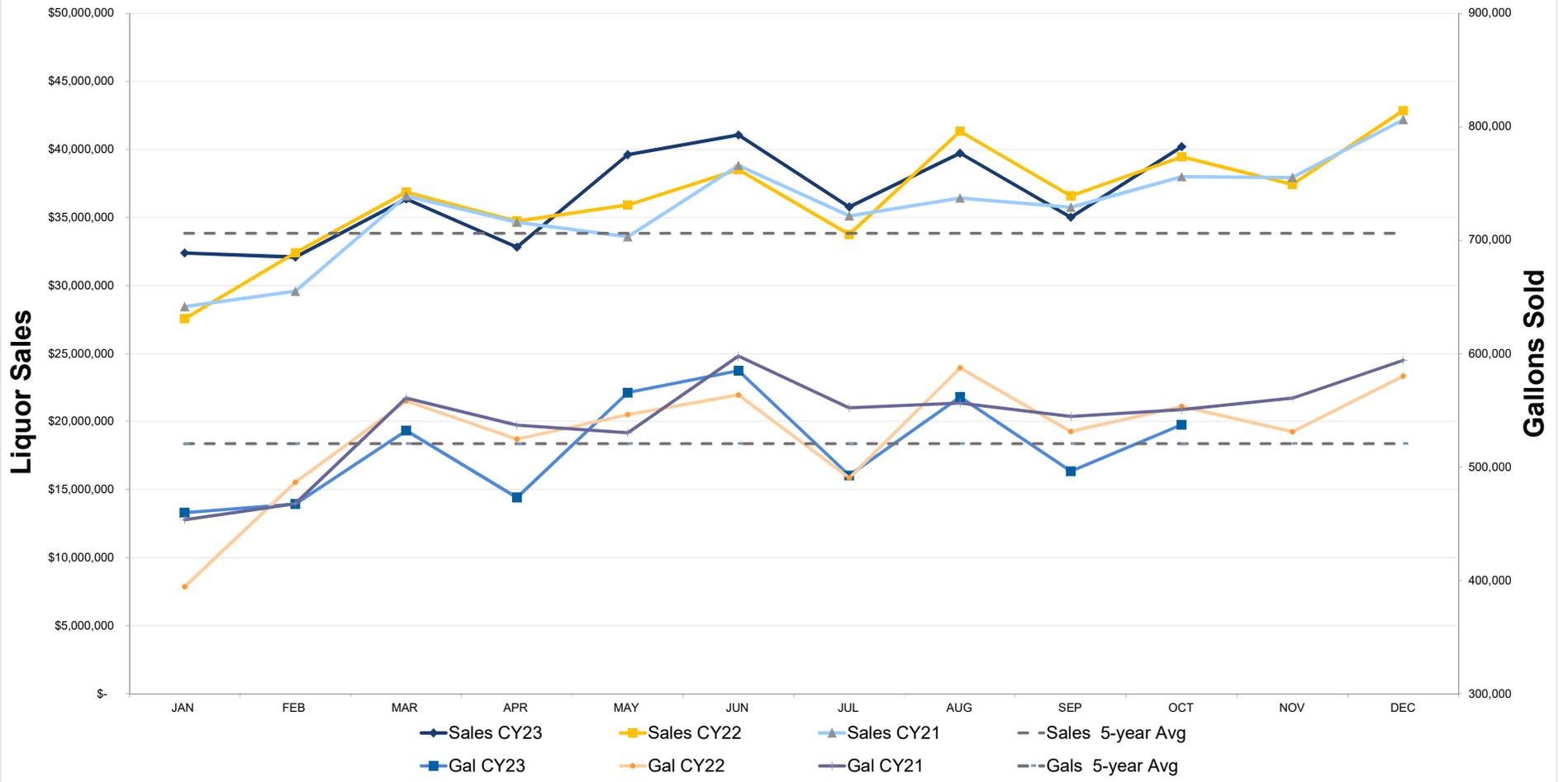
	<u>Gross Sales</u>	<u>Cost Price</u>	<u>Calc Markup</u>	<u>50% Markup</u>	<u>Difference</u>
July	\$ 35,782,822.48	23,860,525.23	49.97%	35,790,787.85	\$ (7,965.37)
Aug	39,726,875.80	26,518,940.90	49.81%	39,778,411.35	(51,535.55)
Sept	35,018,931.75	23,354,396.26	49.95%	35,031,594.39	(12,662.64)
Oct	40,205,978.09	26,864,294.82	49.66%	40,296,442.23	(90,464.14)
Nov				-	-
Dec				-	-
Jan				-	-
Feb				-	-
Mar				-	-
Apr				-	-
May				-	-
Jun				-	-
FY Total	\$ 150,734,608.12	\$ 100,598,157.21	49.84%	150,897,235.82	\$ (162,627.69)
Annual Avg	\$ 37,683,652.03	\$ 25,149,539.30	49.84%	\$ 12,574,769.65	\$ (13,552.31)

FY23 Markup Analysis

	<u>Gross Sales</u>	<u>Cost Price</u>	<u>Calc Markup</u>	<u>50% Markup</u>	<u>Difference</u>
July	\$ 33,755,913.06	22,506,036.77	49.99%	33,759,055.16	\$ (3,142.09)
Aug	41,342,943.13	27,554,130.80	50.04%	41,331,196.20	11,746.93
Sept	36,594,838.39	24,407,203.95	49.93%	36,610,805.93	(15,967.53)
Oct	39,463,079.04	26,331,328.65	49.87%	39,496,992.98	(33,913.93)
Nov	37,440,466.28	24,988,811.88	49.83%	37,483,217.82	(42,751.54)
Dec	42,863,858.65	28,584,947.93	49.95%	42,877,421.90	(13,563.24)
Jan	32,417,311.81	21,639,694.58	49.80%	32,459,541.87	(42,230.06)
Feb	32,092,715.48	21,431,556.49	49.75%	32,147,334.74	(54,619.25)
Mar	36,368,816.00	24,259,973.22	49.91%	36,389,959.83	(21,143.83)
Apr	32,821,142.47	21,882,058.20	49.99%	32,823,087.30	(1,944.83)
May	39,616,694.26	26,458,211.17	49.73%	39,687,316.76	(70,622.50)
Jun	\$ 41,052,533.93	27,397,456.68	49.84%	41,096,185.02	(43,651.09)
FY Total	\$ 445,830,312.50	\$ 297,441,410.32	49.89%	446,162,115.48	\$ (331,802.98)
Annual Avg	\$ 37,152,526.04	\$ 24,786,784.19	49.89%	\$ 37,180,176.29	\$ (27,650.25)

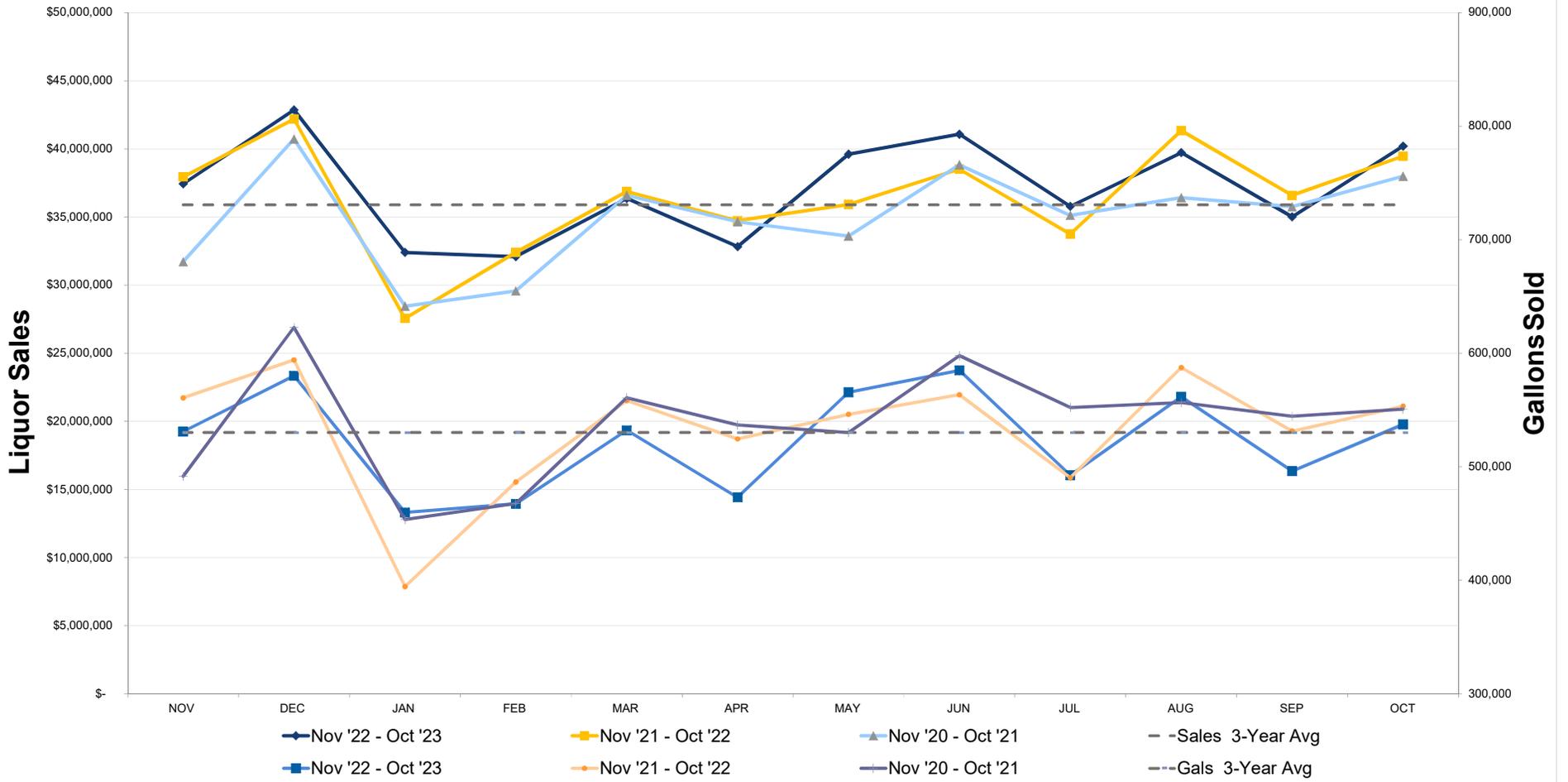
Liquor Sales by Calendar Yr (top)

Gallons Sold by Calendar Yr (bottom)



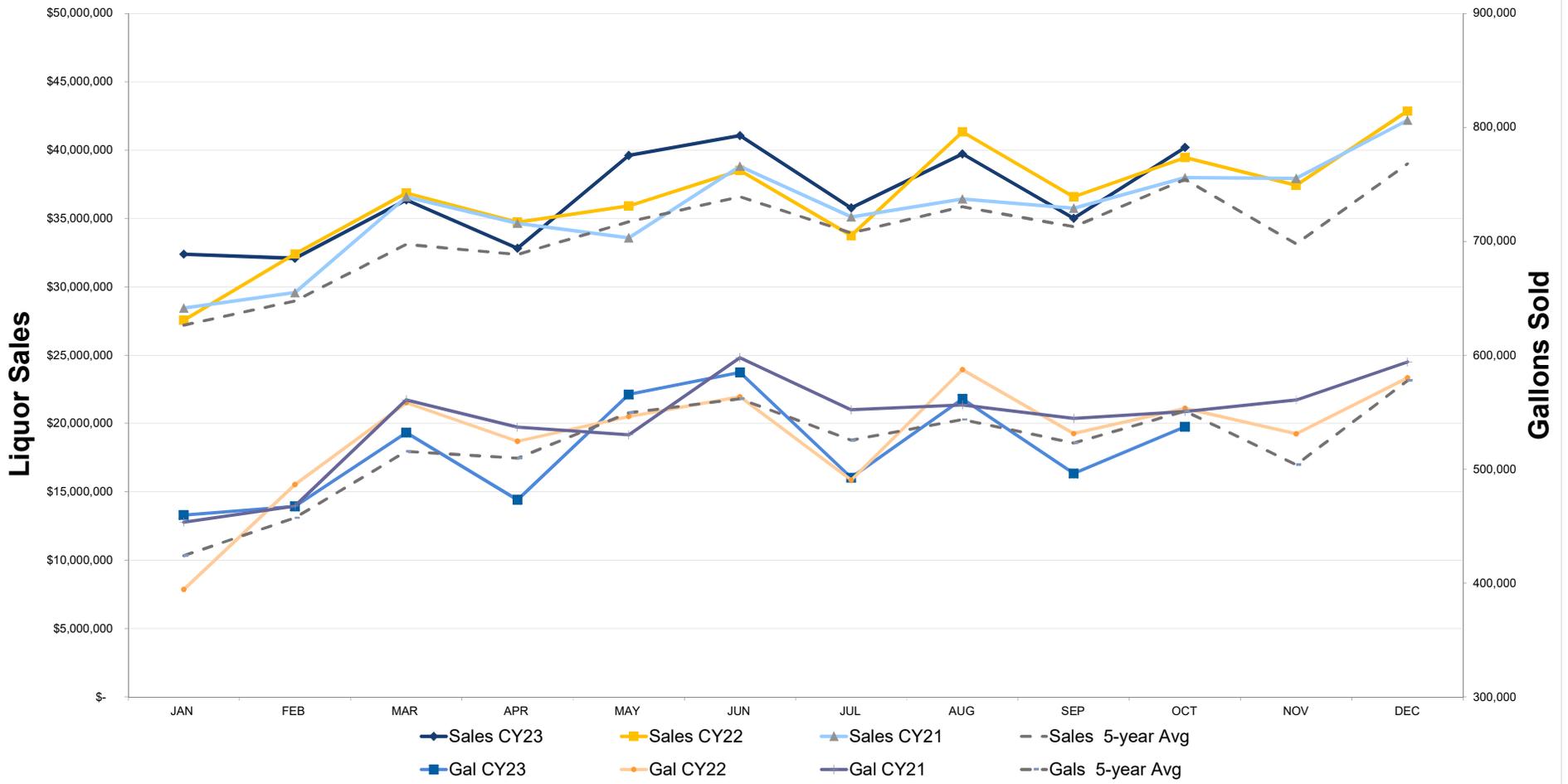
Liquor Sales by Rolling Twelve (top)

Gallons Sold by Rolling Twelve (bottom)



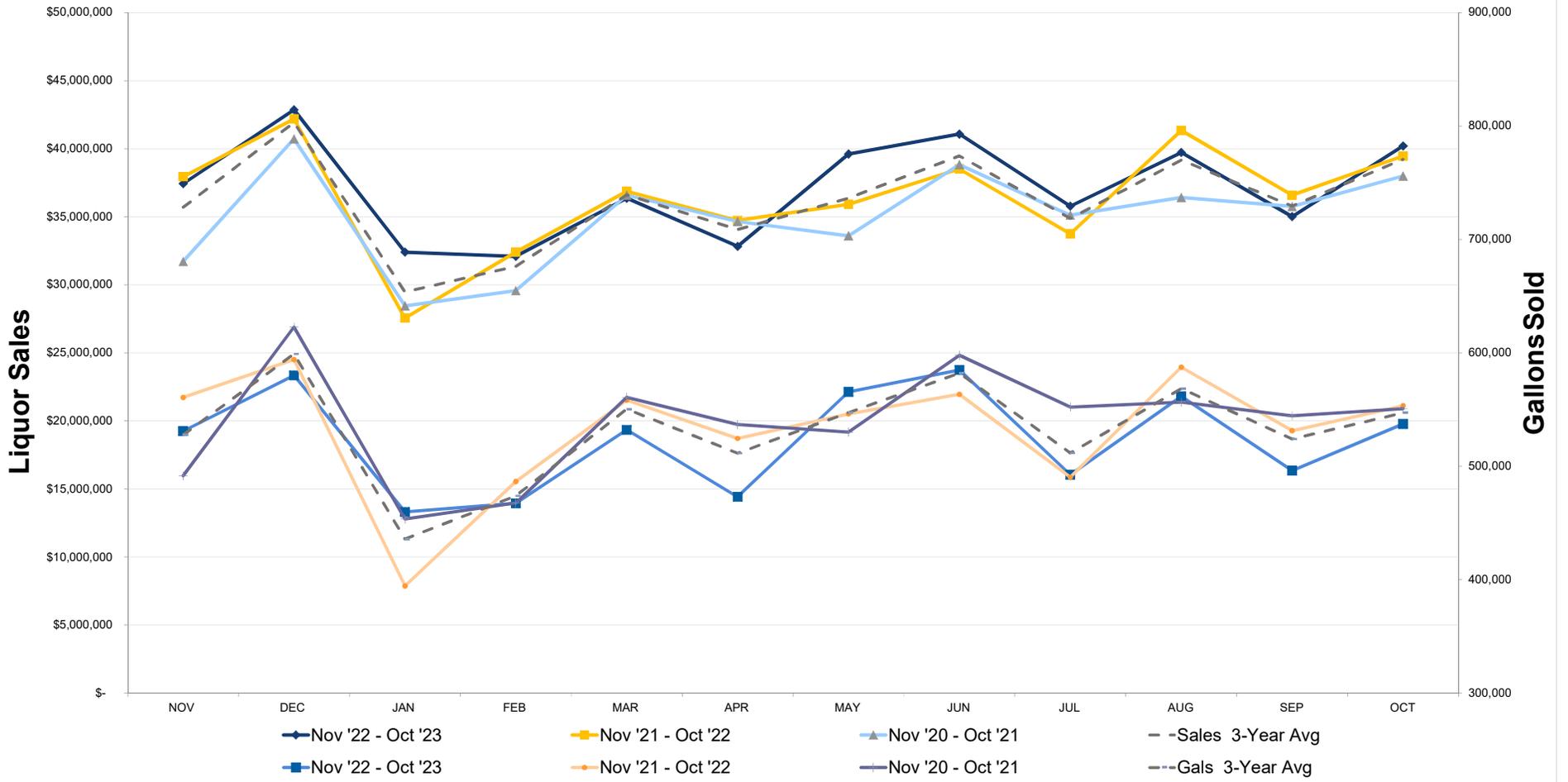
Liquor Sales by Calendar Yr (top)

Gallons Sold by Calendar Yr (bottom)



Liquor Sales by Rolling Twelve (top)

Gallons Sold by Rolling Twelve (bottom)



Age to Purchase App



The **Iowa ABD Age to Purchase App** assists Iowa retailers in verifying the age of customers when selling or serving alcohol, tobacco, alternative nicotine, or vapor products.

This app is strictly a supplemental tool and is not a replacement for any reasonable and necessary steps or factual evidence that may be needed to determine the age of a person.

No personal information of the customer is stored on the device.

Learn more at: abd.iowa.gov/agetopurchase

App Features:

- Scan State-issued Physical IDs.
- Verify Iowa Mobile IDs
- Date of Birth Calculator
- Age to Purchase Calendar
- Physical ID Inspection Tips
- Links to the I-PACT & I-PLEDGE Retailer Training Programs

