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OF THE

Texas
Alcoholic
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TEXAS ALCOHOLIC BEVERAGE COMMISSION

Post Office Box 13127, Capitol Station, Austin, Texas 78711-3127 (512) 458-2500 Jeannene Fox, Acting Administrator

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November 1, 1991

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Honorable Ann Richards, Governor
Honorable John Sharp, State Comptroller
Honorable Kay Bailey Hutchison, State Treasurer
Mr. Jim Oliver, Director, Legislative Budget Board
Mr. Lawrence F. Alwin, CPA, State Auditor
Ms. Sally Reynolds, Legislative Reference Library

Greetings:

We are pleased to submit the Annual Financial Report of the Texas Alcoholic Beverage Commission for the year ended August 31, 1991, in compliance with the General Provisions of the Appropriations Act, Article V, and in accordance with the requirements established by the Comptroller of Public Accounts.

The accompanying annual financial report will be audited by the State Auditor as part of the audit of the statewide annual financial report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Mr. Randy Yarbrough, at (512) 458-2500.

Sincerely,


Jeannene Fox

X80367055

Louis M. Pearce, Jr., Chairman
Houston

Allan Shivers, Jr., Member
Austin

Renee Higginbotham-Brooks, Member
Fort Worth

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EXHIBIT I
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 August 31, 1991
 (With comparative memorandum totals for August 31, 1990)

	GOVERNMENTAL FUND TYPES		FIDUCIARY
	General Fund 001	Confiscated Liquor Fund 067	FUND TYPE Trust and Agency (EXH C-1)
ASSETS			
Cash:			
Cash on Hand	\$ 3,600	\$	\$
Cash in Bank (Note 3)	12,000		
Cash in Treasury		39,194	330,239
Legislative Appropriations	3,283,288		
Receivables:			
Taxes Receivable			1,507,074
Less: Allowance for Uncollectibles			(661,856)
Intergovernmental Receivables:			
Other Intergovernmental Accounts Receivable			431,680
Inventories:			
Consumable Inventories	151,973		
Merchandise Inventories	250		
Fixed Assets (Note 2):			
Buildings			
Furniture and Equipment			
Vehicles, Boats and Aircraft			
Other Fixed Assets			
Amts to be Provided in Future Years			
Other Obligations (Note 4)			
TOTAL ASSETS	\$ 3,451,111	\$ 39,194	\$ 1,607,137

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ACCOUNT GROUPS		TOTALS	
General Fixed Assets	General Long-Term Debt	(Memorandum Only) 1991	1990
\$	\$	\$ 3,600	\$ 3,600
		12,000	12,000
		369,433	425,425
		3,283,288	4,393,698
		1,507,074	2,557,295
		(661,856)	(1,999,578)
		431,680	357,343
			120,455
		151,973	122,038
		250	15,989
93,176		93,176	99,567
6,987,144		6,987,144	5,924,991
3,710,767		3,710,767	3,315,925
87,775		87,775	86,203
	1,684,667	1,684,667	1,650,638
<u>\$ 10,878,862</u>	<u>\$ 1,684,667</u>	<u>\$ 17,660,971</u>	<u>\$ 17,085,589</u>

EXHIBIT I (Continued)

	GOVERNMENTAL FUND TYPES		FIDUCIARY
	General Fund 001	Confiscated Liquor Fund 067	FUND TYPE Trust and Agency (EXH C-1)
LIABILITIES			
Payables:			
Other Intergovernmental Payables	\$	\$	\$ 1,276,898
Accounts Payable	2,434,929		231
Employees Compensable Leave (Note 4)			
Funds Held in Custody for Others			330,008
TOTAL LIABILITIES	<u>2,434,929</u>	<u>0</u>	<u>1,607,137</u>
FUND EQUITY			
Investment in General Fixed Assets (Note 2)			
FUND BALANCES (DEFICITS):			
Reserved For:			
Encumbrances (Exh. III)	313,611		
Imprest Accounts	15,600		
Unencumbered Appropriations:			
Subject to Lapse	534,748		
Future Operations			
Other		39,194	
Inventories	152,223		
TOTAL FUND EQUITY	<u>1,016,182</u>	<u>39,194</u>	<u>0</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 3,451,111</u>	<u>\$ 39,194</u>	<u>\$ 1,607,137</u>

The accompanying Notes to the Financial Statements are an integral part of this financial statement.

Unaudited

ACCOUNT GROUPS		TOTALS (Memorandum Only)	
General Fixed Assets	General Long-Term Debt	1991	1990
\$	\$	\$ 1,276,898	\$ 1,035,515
		2,435,160	2,520,308
	1,684,667	1,684,667	1,650,638
		330,008	425,331
0	1,684,667	5,726,733	5,631,792
10,878,862		10,878,862	9,426,686
		313,611	237,857
		15,600	15,600
		534,748	20,503
			1,615,124
		39,194	
		152,223	138,027
10,878,862	0	11,934,238	11,453,797
<u>\$ 10,878,862</u>	<u>\$ 1,684,667</u>	<u>\$ 17,660,971</u>	<u>\$ 17,085,589</u>

EXHIBIT II
COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 For the fiscal year ended August 31, 1991
 (With comparative totals for the fiscal year ended August 31, 1990)

	GOVERNMENTAL FUND TYPES	
	GENERAL Fund 001	SPECIAL REVENUE Fund 067
REVENUES:		
Legislative Appropriations:		
Original	\$ 24,819,464	\$
Additional	813,582	
OASI	2,310,406	
Licenses, Fees and Permits	35,730	
Sales of Goods and Services	71,834	39,194
Other Revenues	46,723	
TOTAL REVENUES	28,097,739	39,194
EXPENDITURES:		
Salaries and Wages	21,041,178	
Payroll Related Costs	2,344,982	
Professional Fees and Services	505,099	
Travel	370,163	
Materials and Supplies	740,598	
Communications and Utilities	374,410	
Repairs and Maintenance	268,775	
Rentals and Leases	1,526,830	
Printing and Reproduction	47,203	
Other Expenditures	301,970	
Capital Outlay	1,551,950	
TOTAL EXPENDITURES	29,073,158	0
EXCESS OF REVENUES OVER EXPENDITURES	(975,419)	39,194
OTHER FINANCING SOURCES (USES):		
Net Change in Consumable Inventories	14,196	
TOTAL OTHER FINANCING SOURCES (USES)	14,196	0
EXCESS OF REVENUES & OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	(961,223)	39,194
FUND BALANCES, Sept 1, 1990	2,027,111	
Restatements		
Lapsed Appropriations	(49,706)	
FUND BALANCES, August 31, 1991	\$ 1,016,182	\$ 39,194

The accompanying Notes to the Financial Statements are an integral part of this financial statement.

TOTALS	
(Memorandum Only)	
1991	1990
\$ 24,819,464	\$ 25,886,629
813,582	
2,310,406	2,252,475
35,730	1,297,096
111,028	76,862
46,723	145,058
<u>28,136,933</u>	<u>29,658,120</u>
21,041,178	20,374,334
2,344,982	2,261,633
505,099	171,081
370,163	414,175
740,598	601,074
374,410	351,440
268,775	234,824
1,526,830	1,467,106
47,203	74,699
301,970	281,711
1,551,950	1,752,409
<u>29,073,158</u>	<u>27,984,486</u>
<u>(936,225)</u>	<u>1,673,634</u>
14,196	(17,438)
<u>14,196</u>	<u>(17,438)</u>
(922,029)	1,656,196
2,027,111	489,824
(49,706)	(118,909)
<u>\$ 1,055,376</u>	<u>\$ 2,027,111</u>

Unaudited

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

EXHIBIT III
 COMPARISON OF FUNDS BUDGETED TO FUNDS APPLIED AND ENCUMBERED
 For the fiscal year ended August 31, 1991

ACTIVITY	Funds Budgeted			Transfers Between Appropriations
	Legislative Appropriations	Additional Appropriations and Adjustments	Appropriated Rev. & Other Financing Sources	
Legislative Appropriations				
Current Year				
Administration:				
Executive Functions	\$ 427,608	\$ 25,189	\$ 34	\$ 151,978
Administrative Services	1,003,930	35,311	11,198	432,375
Hearings	367,516	19,060	3,068	117,609
Computer Services	660,909	71,066	41,849	1,171,962
Total Administration	<u>2,459,963</u>	<u>150,626</u>	<u>56,149</u>	<u>1,873,924</u>
Licensing	<u>645,177</u>	<u>(41,573)</u>	<u>39,762</u>	<u>419,173</u>
Revenue Collection:				
Auditing	5,204,369	262,264	82	511,250
Tax Reporting	424,096	20,924	4,096	52,316
Total Revenue Collection	<u>5,628,465</u>	<u>283,188</u>	<u>4,178</u>	<u>563,566</u>
Enforcement & Marketing Practices	<u>11,245,617</u>	<u>448,509</u>	<u>43,513</u>	<u>457,169</u>
Ports of Entry	<u>2,056,752</u>	<u>77,629</u>		
Bingo	<u>2,783,490</u>	<u>(115,161)</u>	<u>10,685</u>	<u>(1,720,154)</u>
USAS		<u>9,676</u>		
Seminars			<u>715</u>	
TOTAL Current Year				
Legislative Appropriations	24,819,464	812,894	155,002	1,593,678
Prior Year Appropriations	1,873,484	688	(715)	(1,593,678)
O.A.S.I. Reporting		2,310,406		
TOTAL APPROPRIATIONS	<u>\$ 26,692,948</u>	<u>\$ 3,123,988</u>	<u>\$ 154,287</u>	<u>\$ 0</u>

The accompanying Notes to the Financial Statements are an integral part of this exhibit.

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Funds Applied and Encumbered

Totals	Expenditures and Other Financing Uses	Appropriations Lapsed	Encumbrances	Totals	Variance
\$ 604,809	\$ 605,023	\$	\$ 5,817	\$ 610,840	\$ (6,031)
1,482,814	1,448,921		29,449	1,478,370	4,444
507,253	468,254		747	469,001	38,252
1,945,786	1,808,550		87,840	1,896,390	49,396
<u>4,540,662</u>	<u>4,330,748</u>		<u>123,853</u>	<u>4,454,601</u>	<u>86,061</u>
1,062,539	918,809		23,779	942,588	119,951
5,977,965	5,763,870		37,694	5,801,564	176,401
501,432	491,019		4,166	495,185	6,247
6,479,397	6,254,889		41,860	6,296,749	182,648
12,194,808	12,062,325		102,368	12,164,693	30,115
2,134,381	2,097,310		758	2,098,068	36,313
958,860	859,594		20,993	880,587	78,273
9,676	9,004			9,004	672
715					715
27,381,038	26,532,679		313,611	26,846,290	534,748
279,779	230,073	49,706		279,779	
<u>2,310,406</u>	<u>2,310,406</u>			<u>2,310,406</u>	
<u>\$ 29,971,223</u>	<u>\$ 29,073,158</u>	<u>\$ 49,706</u>	<u>\$ 313,611</u>	<u>\$ 29,436,475</u>	<u>\$ 534,748</u>

Note A:	Reconciliation of Variance:	
	Variance as Above:	\$ 534,748
	Add:	
	Encumbrances included in Fund Balance	313,611
	Investment in General Fixed Assets	10,878,862
	Reserve for Inventories	152,223
	Other Unencumbered	39,194
	Imprest Accounts	15,600
	Total Fund Equity per Exhibit I, All Funds	<u>\$ 11,934,238</u>

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NOTES TO THE FINANCIAL STATEMENTS

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. ENTITY

The Alcoholic Beverage Commission's operations are administered by a three-member commission. An administrator, who is appointed by the commissioners, is responsible for managing the agency's daily operations. The Commission consists of a headquarters office in Austin and twenty-one district offices and numerous outposts which are located in cities throughout the state. There is also a ports of entry headquarters and various outposts situated along the Texas-Mexico border. The Texas Alcoholic Beverage Commission is designated as a separate reporting entity pursuant to requirements established by the Legislature, the Legislative Budget Office and the Governor's Budget and Planning Office.

B. BASIS OF PRESENTATION

The accompanying financial statements of the Texas Alcoholic Beverage Commission have been prepared to conform with Generally Accepted Accounting Principles (GAAP) as prescribed by the Governmental Accounting Standards Boards (GASB).

C. FUND STRUCTURE

The accounts of the agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a complete set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The funds and account groups used to reflect the agency's transactions are as follows:

GOVERNMENTAL FUND TYPES

General Fund

The General Fund is used to account for all financial resources of the state except those required to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of special revenue sources that are legally restricted to expenditures for specific purposes.

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FIDUCIARY FUND TYPES

Agency Funds

Agency Funds are used to account for assets held as an agent for individuals, other government entities, and/or other funds. These funds are custodial in nature and do not involve measurement of results of operations.

ACCOUNT GROUPS

Account Groups are used to establish accounting control and accountability for the agency's general fixed assets and the unmatured principal and other long-term obligations of governmental funds.

General Fixed Assets

The General Fixed Asset Account Group is used to account for all property, plant, and equipment of the governmental fund type. This is a self-balancing management control and accountability listing that does not reflect available financial resources.

General Long-Term Debt

The General Long-Term Debt Account Group is used to account for employees compensable leave and other long-term debt expected to be financed through governmental fund types. This is a self-balancing accounting record which does not reflect available financial resources.

D. MEMORANDUM TOTALS

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are for informational purposes only. Data in these columns does not present the financial position, results of operations, or changes in financial position in conformity with GAAP, nor is such data comparable to consolidation.

E. BASIS OF ACCOUNTING

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. All governmental fund types and agency funds are accounted for on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. Expenditures are generally recognized when the related fund liability is incurred. Exceptions are unpaid employee compensable leave, and the unmatured debt service (principal and interest) on general long-term debt, long-term debt, long-term capital leases, and long-term claims and judgments, which are not recognized until actual payment is made. The principal of these long-term liabilities is reported in the General Long-Term Debt Account Group.

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F. BUDGETS AND BUDGETARY ACCOUNTING

The budget is prepared biennially and represents appropriations authorized by the Legislature and approved by the Governor (the General Appropriations Act). Encumbrance accounting is employed for budgetary control purposes.

Unencumbered appropriations are now generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

G. ASSETS, LIABILITIES, AND FUND EQUITY

ASSETS

Taxes Receivable - Delinquent

These receivables represent amounts owed the Commission based on the findings of audits performed on various mixed beverage and private club permittees records. Whenever possible, delinquent taxes are collected directly from the permittee within a matter of days from the date of determination; however, in some cases it becomes necessary to take additional action to secure the payment of the delinquencies. Such action includes calling upon the permittee's collateral (surety bond, certificate of deposit, or letter of credit); arranging an in-house payout agreement; or summarily suspending the permit until collection is made. When the collection of delinquent taxes and permit fees appears unlikely, they are turned over to the Attorney General's Office for action. Accounts submitted for collection to the Attorney General's Office are aged using rates calculated from historical collections to arrive at a realistic valuation of the collectible amount.

Other Intergovernmental Receivables

County Tax Assessor Collection--A statutory fee is assessed for wine and beer retailer applicants and paid to the county tax assessor collector of the county in which the applicant's business is located. By statute, the county is allowed a five percent commission on total fees and the balance is required to be remitted to the Commission. After receipt, these funds are deposited to the state's General Revenue Fund.

Inventories

Consumable inventories include supplies and postage on hand at year end. Merchandise inventories include tax stamps, temporary membership cards, and copies of the Alcoholic Beverage Code and Rules on hand and for sale.

Inventories for governmental funds are accounted for using the purchase method of accounting. The cost of these items is recognized as an expenditure at the time of purchase. These assets are offset by a fund balance reserve which indicates that they do not constitute "available spendable resources".

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Fixed Assets

Purchases of fixed assets by governmental or similar trust funds are reported as expenditures. They are capitalized at cost or, if not purchased, at appraised value on the date of acquisition. There is no provision for depreciation or obsolescence of these fixed assets since replacements are financed from current resources.

LIABILITIES

Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

Employees Compensable Leave

Employees Compensable Leave balances represent the liability that the agency will be required to liquidate in the future for employee vacation time.

Funds Held in Custody for Other/Collections in Departmental Suspense

These accounts represent the Commission's custodial responsibility in relation to cash collections on deposit in the Commission's Departmental Suspense Account. After disposition is determined, the money will be transferred to other funds, or, in some cases, refunded to the payee. The balances due the different funds as presented in Exhibit I do not reflect any possible future refunds. Refunds do not normally affect a significant portion of the balance.

RESERVATIONS/DESIGNATIONS OF FUND EQUITY

Reservations of fund balance represent a portion of the fund balance of governmental and fiduciary fund types which is not appropriable for expenditure or is legally segregated for a specific future use. Fund balance *designations* reflect tentative managerial plans for financial resource utilization in a future period.

Reserved for Encumbrances

This represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Reserved for Imprest Accounts

This represents the imprest amount of the petty cash, travel advance, purchase of evidence, and rapid deposit accounts.

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Reserved for Unencumbered Legislative Appropriations

Subject To Lapse represents the unencumbered balance of appropriated funds at fiscal year end which may not be encumbered in future periods.

Future Operations represents unencumbered appropriations carried forward for future operations pursuant to a U.B. (Unexpended Balance) authority for appropriations.

Reserved for Inventories

This represents the amount of consumable supplies, postage and prepaids held to be used in the next fiscal year.

H. INTERFUND TRANSACTIONS AND BALANCES

Quasi-external Transactions

These transactions are transactions that would be treated as revenues, expenditures or expenses if they involved organizations external to state government.

They are accounted for as revenues by the recipient fund and as expenditures or expenses by the disbursing fund. Accruals of quasi-external transactions are classified as Accounts Receivable and Accounts Payable on the balance sheet.

NOTE 2: PROPERTY, PLANT & EQUIPMENT

A summary of changes in General Fixed Assets for the year ended August 31, 1991:

<u>Assets Type</u>	<u>Balance 09-01-90</u>	<u>Additions</u>	<u>Deletions</u>	<u>(Exh I) Balance 08-31-91</u>
Buildings	\$ 99,567	\$ 6,226	\$ 12,617	\$ 93,176
Furniture & Equipment	5,924,991	1,416,300	354,147	6,987,144
Vehicle, Boats & Aircraft	3,315,925	649,836	254,994	3,710,767
Other Fixed Assets	<u>86,203</u>	<u>10,682</u>	<u>9,110</u>	<u>87,775</u>
Total	<u>\$ 9,426,686</u>	<u>\$ 2,083,044</u>	<u>\$ 630,868</u>	<u>\$ 10,878,862</u>

NOTE 3: DEPOSITS

The following bank accounts are maintained at banks in Texas and are fully insured by FDIC:

Unaudited

<u>Type of Account</u>	<u>Name of Bank</u>	<u>Location</u>	<u>Balance</u>
Rapid Deposit*	Citizens State Bank	Roma	\$ 1,000.00
Petty Cash	Union National Bank	Austin	500.00
Travel Advance	Union National Bank	Austin	500.00
Purchase of Evidence	Union National Bank	Austin	10,000.00

*This account is held in the name of Kay Bailey Hutchison, Treasurer, on behalf of the Commission.

<u>Carrying Amount</u>	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Total Bank Balance</u>
<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 12,000</u>

NOTE 4: EMPLOYEES COMPENSABLE LEAVE

Under the provisions of Tex. Rev. Civ. Stat. Ann., Art. 6252-8b (Vernon Supp. 1986), the Commission must pay for all unused vacation time accrued by its employees in the event of their separation from state employment, provided the employees have had continuous employment with the state for six months.

Under a General Appropriations Act Rider, the Commission must grant regular full-time employees, exempt from the Fair Labor Standards Act, equivalent time off for overtime worked. Non-exempt employees are paid at the rate of one and one-half times the regular rate of pay or, at the discretion of the Commission, are granted the equivalent of one and one-half times off during the same pay period. Certain employees in administrative, professional, or executive positions are exempt from this rider's provisions.

The amount of these liabilities at August 31, 1991 and 1990, is reflected in the General Long-Term Debt Account Group since resources from the current fiscal year will not be expended to liquidate them.

The following is a summary of changes in employees compensable leave balances for the 1991 fiscal year which reflects employees accrued rights to future compensated absences. Changes and balances are stated in terms of hours:

	<u>ANNUAL LEAVE</u>	<u>FLSA & STATE COMP TIME</u>	<u>TOTALS</u>
Compensable Leave Hours (09-01-90)	114,781	9,233	124,014
Additions - Increases	86,562	25,454	112,016
Deductions - Decreases	<u>(83,905)</u>	<u>(25,147)</u>	<u>(109,052)</u>
Compensable Leave Balance (08-31-91)	<u>117,438</u>	<u>9,540</u>	<u>126,978</u>

Unaudited

Note: FLSA hours accumulated are one and one-half times hours worked.

The agency's monetary liabilities for compensable future absences as of August 31, 1991, as computed by multiplying the above ending balances by the year-end average hourly salary rate for all employees, were as follows:

	<u>General Long-Term Debt Account Group</u>
Annual Leave	\$ 1,558,109
FLSA & State Comp Time	<u>126,558</u>
Total (Exh. I)	<u>\$ 1,684,667</u>

NOTE 5: OPERATING LEASE OBLIGATIONS

Included in the expenditures or expenses reported in the financial statements are the following amounts of rent paid or due under operating leases:

Fund Type

General Fund (Exh. II)	\$ 1,526,830
------------------------	--------------

Future minimum lease rental payments under noncancellable operating leases having an initial term in excess of one year are as follows:

Year Ended August 31,	
1992*	\$ 1,515,586
1993	1,294,004
1994	1,160,702
1995	876,005
1996	213,703
1997 and beyond	<u>0</u>
Total Minimum Future Lease Rental Payment	<u>\$ 5,060,000</u>

*Includes software leases totaling \$181,770.

NOTE 6: EMPLOYEES RETIREMENT PLANS

The state has joint contributory retirement plans for substantially all its employees. The agency participates in the plans administered by the Employees Retirement System of Texas. Future pension costs are the liabilities of the Retirement System; The System does not account for each state agency separately. Annual financial reports prepared by the System include audited financial statements and actuarial assumptions and conclusions.

Unaudited

The actuarial valuation of the Employees Retirement System as of August 31, 1990, reflects an overfunded actuarial accrued liability. When the system is overfunded, there is no amortization period for unfunded actuarial accrued liabilities. The contribution rates of employees (6%) and the state (7.4%) are set by the State Legislature.

Total payments by the state, related to this agency for the year ended August 31, 1991, were \$1,552,405. This amount is included in Indirect Cost as disclosed in Note 8.

NOTE 7: DEFERRED COMPENSATION

At August 31, 1991, 125 employees of the agency were participating in the state's Deferred Compensation Program. This program allows employees to defer a portion of their monthly salary for income tax and investment purposes. During the 1991 fiscal year \$205,580 was withheld from employees salaries to be invested in approved plans as designated by the employee. The state has no additional or unfunded liability for this program.

NOTE 8: INDIRECT COSTS

In addition to the direct expenditures as shown in Exhibit II, certain costs were paid on behalf of employees from appropriations of the state's General Revenue Fund made available to other state agencies. Listed below are these indirect costs:

Retirement Contributions and Related Costs:	
Employees Retirement System	\$ 1,552,405
State Contributions for Group Insurance:	
Active Employees	1,460,893
Retired Employees	384,453
Unemployment Compensation Benefits	8,958
Workers Compensation Benefits	<u>111,335</u>
Totals	<u>\$ 3,518,044</u>

NOTE 9: CONTINGENT LIABILITIES

Employee Sick Leave

Sick leave is accrued at a rate of 8 hours per month with no limit to the amount that can be carried over to the next fiscal year and is taken only in the event of illness. Accumulated sick leave is not paid upon employee termination, although an employee's estate may be paid for one-half of the accumulated sick leave up to a maximum of 336 hours. The maximum amount of the agency's contingent obligations for sick leave, based on August 31, 1991, balances, has not been determined. However, the probability of a material impact in any given fiscal year is considered remote.

Unaudited

Pending Litigation

The type and volume of activity for which the agency is responsible exposes it to numerous tort claims, equal opportunity claims, civil rights, wrongful death, and breach of contract lawsuits. Adverse judgment of these lawsuits could result in liabilities to the state. Based on prior experience it is unlikely that the outcome of these claims will materially affect the financial position of the state. At this time the amount of the majority of the claims is indeterminable.

NOTE 10: CONTINUANCE SUBJECT TO REVIEW

Under the Texas Sunset Act, the Texas Alcoholic Beverage Commission will be abolished effective September 1, 1993, unless continued in existence by the 73rd Legislature as provided by the Act. If abolished, the agency may continue until September 1, 1994, to close out its operations.

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Unaudited

EXHIBIT C-1
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES
 August 31, 1991
 (With Comparative totals for August 31, 1990)

	General Revenue Fund (001) (Exh. D-1)
	<u> </u>
ASSETS	
Cash in State Treasury	\$
Taxes Receivable	1,507,074
Less: Allowance for Doubtful Accounts	(661,856)
Intergovernmental Receivables:	
Other Intergovernmental	431,680
Other Receivables:	
Accounts Receivable	
	<u> </u>
TOTAL ASSETS	<u>\$ 1,276,898</u>
LIABILITIES	
Other Intergovernmental Payables	\$ 1,276,898
Accounts Payable	
Funds Held in Custody For Others	
	<u> </u>
TOTAL LIABILITIES	<u>1,276,898</u>
TOTAL FUND EQUITY	<u>0</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 1,276,898</u>

Unaudited

AGENCY FUNDS		TOTALS	
Departmental Suspense Fund (900) (Exh. D-1)	Savings Bond Account Fund (901) (Exh. D-1)	(Exh. 1) 1991	1990
\$ 330,008	\$ 231	\$ 330,239	\$ 425,425
		1,507,074	2,557,295
		(661,856)	(1,999,578)
		431,680	357,343
			120,455
<u>\$ 330,008</u>	<u>\$ 231</u>	<u>\$ 1,607,137</u>	<u>\$ 1,460,940</u>
\$ 330,008	\$ 231	\$ 1,276,898	\$ 1,035,515
		231	94
<u>330,008</u>	<u>231</u>	<u>330,008</u>	<u>425,331</u>
<u>330,008</u>	<u>231</u>	<u>1,607,137</u>	<u>1,460,940</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 330,008</u>	<u>\$ 231</u>	<u>\$ 1,607,137</u>	<u>\$ 1,460,940</u>

EXHIBIT D-1
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 For the fiscal year ended August 31, 1991

	Balances September 1, 1990	Additions	Deductions	Balances August 31, 1991
UNAPPROPRIATED RECEIPTS				
<u>General Revenue Fund (001)</u>				
Assets:				
Cash on Hand	\$ 0	\$ 162,950,183	\$ 162,950,183	\$ 0
Accounts Receivable	996,067	10,418,687	10,137,856	1,276,898
Total Assets	<u>996,067</u>	<u>173,368,870</u>	<u>173,088,039</u>	<u>1,276,898</u>
Liabilities:				
Funds Held in Custody for Others	<u>996,067</u>	<u>173,368,870</u>	<u>173,088,039</u>	<u>1,276,898</u>
OTHER AGENCY FUNDS				
<u>Mixed Beverage Tax Clearance Fund (068)</u>				
Assets:				
Cash in State Treasury	0	235,662,406	235,662,406	0
Accounts Receivable	39,448	0	39,448	0
Total Assets	<u>39,448</u>	<u>235,662,406</u>	<u>235,701,854</u>	<u>0</u>
Liabilities:				
Funds Held in Custody for Others	<u>39,448</u>	<u>235,662,406</u>	<u>235,701,854</u>	<u>0</u>
<u>Employees' Savings Bond Account (901)</u>				
Assets:				
Cash in State Treasury	<u>94</u>	<u>63,125</u>	<u>62,988</u>	<u>231</u>
Liabilities:				
Funds Held in Custody for Others	<u>94</u>	<u>63,125</u>	<u>62,988</u>	<u>231</u>
<u>Suspense Fund (900)</u>				
Assets:				
Cash in State Treasury	<u>425,331</u>	<u>392,911</u>	<u>488,234</u>	<u>330,008</u>
Liabilities:				
Unallocated/Undistributed Receipts	<u>\$ 425,331</u>	<u>\$ 392,911</u>	<u>\$ 488,234</u>	<u>\$ 330,008</u>

Unaudited

EXHIBIT D-1 (Continued)

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

	Balances September 1, 1990	Additions	Deductions	Balances August 31, 1991
<u>City Sales Tax Trust Account (961)</u>				
Assets:				
Cash in State Treasury	\$ 0	\$ 439	\$ 439	\$ 0
Liabilities:				
Funds Held in Custody for Others	0	439	439	0
<u>Mass Transit Authority Fund (964)</u>				
Assets:				
Cash in State Treasury	0	326	326	0
Liabilities:				
Funds Held in Custody for Others	0	326	326	0
 Totals - All Agency Funds				
Assets:				
Cash on Hand	0	162,950,183	162,950,183	0
Cash In State Treasury	425,425	236,119,207	236,214,393	330,239
Accounts Receivable	1,035,515	10,418,687	10,177,304	1,276,898
Total Assets	<u>1,460,940</u>	<u>409,488,077</u>	<u>409,341,880</u>	<u>1,607,137</u>
Liabilities:				
Unallocated/Undistributed Receipts	425,331	392,911	488,234	330,008
Funds Held in Custody for Others	1,035,609	409,095,166	408,853,646	1,277,129
Total Liabilities	<u>\$ 1,460,940</u>	<u>\$ 409,488,077</u>	<u>\$ 409,341,880</u>	<u>\$ 1,607,137</u>

SCHEDULE 3

DETAIL OF ADDITIONS AND DEDUCTIONS - AGENCY FUNDS

For the fiscal year ended August 31, 1991

	UNAPPROPRIATED	
	RECEIPTS	
	General Revenue Fund (001)	Mixed Beverage Tax Clearance (068)
Balances, 9-1-90 (Exh D-1)	\$ 996,067	\$ 39,448
Additions to Cash:		
Payroll Deductions		
Deposits to Fund 900		
Taxes	141,941,246	235,661,033
Licenses, Fees and Permits	20,900,312	
Interest and Investment Income	6,893	
Sales of Goods and Services	72,789	
Other Revenue Sources	28,943	1,373
Deductions from Cash:		
Deposits to State Treasury:		
Taxes	(141,941,246)	(235,661,033)
Licenses, Fees and Permits	(20,900,312)	
Interest and Investment Income	(6,893)	
Sales of Goods and Services	(72,789)	
Other Revenue Sources	(28,943)	(1,373)
Deposits to Fund 900		
Savings Bonds Purchased		
Refunds from Employees' Savings Bond Account		
Net Increase (Decrease) in		
Non-cash Assets:		
Accounts Receivable:		
Taxes	282,648	(39,448)
Licenses, Fees and Permits	(1,817)	
Balances, 8-31-91 (Exh D-1)	<u>\$ 1,276,898</u>	<u>\$ 0</u>

Unaudited

OTHER AGENCY FUNDS				Totals (Memorandum Only) Year Ended August 31,	
Suspense Fund (900)	Employees' Savings Bond Account (901)	City Sales Tax Trust Account (961)	Mass Transit Authority Fund (964)	1991	1990
\$ 425,331	\$ 94	\$	\$	\$ 1,460,940	\$ 1,159,741
	63,125			63,125	72,310
392,911				392,911	324,281
		439	326	377,603,044	335,256,214
				20,900,312	21,788,520
				6,893	8,317
				72,789	
				30,316	16,780
		(439)	(326)	(377,603,044)	(335,256,214)
				(20,900,312)	(21,788,520)
				(6,893)	(8,317)
				(72,789)	
				(30,316)	(16,780)
(488,234)				(488,234)	(266,291)
	(62,988)			(62,988)	(72,350)
					(19)
				243,200	163,366
				(1,817)	79,902
<u>\$ 330,008</u>	<u>\$ 231</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,607,137</u>	<u>\$ 1,460,940</u>

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APPENDIX
ADDITIONAL STATISTICAL INFORMATION
(Unaudited)

The statistical data presented in this appendix is in addition to the information required for the basic financial statements. This information was not independently verified since it was outside the scope of the audit.

Unaudited

ADDENDUM I

ORGANIZATION AND FUNCTIONS

Created as the Texas Liquor Control Board by H.B. 77, 44th Leg., 2nd Called Sess. (1935), this agency was organized and began functioning on November 16, 1935. The Texas Liquor Control Board remained the agency's name until January 1, 1970, when H.B. 379, 61st Leg., Reg. Sess. (1969), became effective, redesignating its title to Texas Alcoholic Beverage Commission.

A three-member Commission is charged with the administration and enforcement of the Texas Alcoholic Beverage Code and the Bingo Enabling Act. The Code and the Act establish guidelines for the activities of all persons engaged in any phase of the alcoholic beverage or bingo business. Commission members are appointed by the Governor with the advice and consent of the Senate to overlapping six-year terms, or until successors are appointed. Each is required to be a resident of Texas and a qualified voter. No member may have any connection with any association, firm, person or corporation engaged in any alcoholic or liquor business nor have a pecuniary interest in any phase of the alcoholic beverage industry.

Article V Section 4(1) of Senate Bill 222, 71st Legislature, Regular Session, provides per diem for Commission members which consists of compensatory per diem at \$30 per day; actual expenses for meals and lodging not to exceed \$75 per day; and transportation.

Unaudited

Ms. Jeannene Fox of Austin was named Acting Administrator by the Commission on June 17, 1991, and began serving in that position on August 1, 1991.

Commission members and key personnel serving at August 31, 1991, were:

COMMISSION MEMBERS

<u>NAME</u>	<u>ADDRESS (Texas)</u>	<u>Term Expires</u>
Louis M. Pearce, Jr., Chairman	Houston	11-15-91
Allan Shivers, Jr., Member	Austin	11-15-93
Renee Higginbotham-Brooks, Member	Fort Worth	11-15-95

KEY PERSONNEL

<u>NAME</u>	<u>TITLE</u>	<u>ANNUAL SALARY RATE (Note A)</u>
Jeannene Fox	Acting Administrator	\$68,000
Randall A. Yarbrough	Assistant Administrator	63,000
Frederic W. Marosko	Executive Assistant to the Administrator	56,700
Joseph R. Darnall	General Counsel	56,700
Charles E. Hare	Director of Auditing and Tax Reporting	54,600
Larry H. Sullivan	Chief of Enforcement and Marketing Practices	54,600
Joe Moritz	Director of Accounting	52,500
Brian Guenther	Acting Director of Licensing	52,500
Nolan E. Bowman	Director of Administrative Services	52,500
Leonard J. Lozano	Director of Ports of Entry	52,500
John J. Webster	Director of Computer Services	52,500
Robert B. Howelton	Director of Bingo	52,500
Farris A. Johnson	Director of Legal	52,500
Marc Allen Connelly	Director of Administrative Law	52,500

Note A: The annual salary rate does not include longevity or hazardous duty payments made to eligible employees.

Unaudited

The powers and duties of the Commission, as described in Title 2, Chapter 5, Subchapter B of the Alcoholic Beverage Code and Section 16, Paragraph A of the Bingo Enabling Act are as follows:

"Sec. 5.31. GENERAL POWERS AND DUTIES. The Commission may exercise all powers, duties and functions conferred by this code, and all powers incidental, necessary, or convenient to the administration of this code. It shall inspect, supervise, and regulate every phase of the business of manufacturing, importing, exporting, transporting, storing, selling, advertising, labeling and distributing alcoholic beverages, and the possession of alcoholic beverages for the purpose of sale or otherwise. It may prescribe and publish rules necessary to carry out the provisions of this code."

"Sec. 16. CONTROL AND SUPERVISION; SUSPENSION OF LICENSES; INSPECTION OF PREMISES. (A) The Commission shall administer this Act. The Commission has broad authority and shall exercise strict control and close supervision over all games of bingo conducted in this state to the end that the games are fairly conducted and the proceeds derived from the games are used for the purposes authorized in the Act."

Unaudited

ADDENDUM II

MISCELLANEOUS COMMENTS

EMPLOYEE BONDING

The Administrator and the Assistant Administrator are covered by a \$7,500 bond for faithful performance of duties. In addition, all employees are covered by a blanket position bond in the amount of \$2,500 each. The bond is underwritten by Hartford Casualty Insurance Company.

RECORDS RETENTION SCHEDULE

As required by Texas Government Code, Section 441.057, the agency's records retention schedule specifies the retention period, disposal date and method of disposal of agency records. The latest authorized retention schedule is dated October 3, 1991.

SPACE OCCUPIED

State owned space utilized for the operations of the Commission on August 31, 1991 was as follows:

<u>LOCATION (TEXAS)</u>	<u>SQUARE FEET OCCUPIED</u>
Ports of Entry:	
Gateway International Bridge, Brownsville	167
Del Rio International Bridge, Del Rio	166
Eagle Pass International Bridge, Eagle Pass	193
Paso Del Norte Bridge, El Paso	1,232
Bridge of the Americas, El Paso	204
Gateway International Bridge, Laredo	144
Presidio International Bridge, Presidio	30
Ysleta Bridge, Ysleta	<u>30</u>
Total, State-owned Space (Gross Area)	<u>2,166</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

Rented space occupied by the Commission as of August 31, 1991, was as follows:

Follows:

<u>LOCATION (TEXAS)</u>	<u>NAME OF LESSOR</u>	<u>SQUARE FEET</u>
209-C South Danville, Abilene	M. L. Richards	2,045
3131 Bell Street, Amarillo	Palo Duro Office Plaza	3,078
5806 Mesa Drive, Austin	First Gibraltar Bank, FSB	49,317
313 East Anderson, Suite 104, Austin	Amberjack, LTD	4,587
15301 North IH. 35, Austin	TIF Joint Venture	14,008
1200 Hwy. 146 S., Suite 240, LaPorte	Commercial LaPorte, Ltd.	2,150
6450-52 Concord Road, Beaumont	Lonnie C. Walker	2,519
1706 East 29th Street, Bryan	M and N, Inc.	1,845
5541 Bear Lane, Corpus Christi*	Amber Investment Corporation	2,475
8700 Stemmons Freeway, Dallas	Joventex Corporation	8,185
7400 Viscount, Suite 213, El Paso	Bank of El Paso	3,336
6800 Manhattan Blvd., Fort Worth	The Centra Group	5,424
3717 Highway 3, Dickinson	Ronald F. Loomis	2,598
427 West 20th Street, Houston	Heights Medical Tower, LTD	12,375
2800 Gilmer Road, Longview	Gary F. Mapes	2,540
4211-A Boston, Lubbock	Alamo Square, Inc.	2,503
1601 North Waddill, McKinney	George C. Webb	588
821-A Nolana Loop, McAllen	Yzaquirre Properties	2,588
4222 Wendover, Suite 200, Odessa	Clyde W. Yarbrough	2,987
2117 Northwest Loop 286, Paris	Jim Lassiter	1,364
1736 Sunset Boulevard, San Angelo**	Amwest Savings Association	1,340
4203 Woodcock Drive, San Antonio	The Koger Company	5,867
1206 East Manor Road, Victoria	Business Properties, Inc.	1,445
1227 North Valley Mills Road, Waco	Southwest Savings Association	2,078
120 Fre Mar Valley, Wichita Falls	H. J. Marks et. al.	1,284
B & M Bridge, Brownsville	B and M Bridge Company	50
McAllen-Hidalgo-Reynosa Bridge	City of McAllen	650
600 South Sandman, Laredo	City of Laredo	1,056
Progreso International Bridge	B & P Bridge Co.- Weslaco	374
Houston Radio Tower, Houston	Bowen Smith Corporation	-
Abilene Radio Tower, Potisi	J & J Systems	-
San Antonio Radio Tower, Elmendorf	BKT Corporation	-
Fort Worth Radio Tower, Fort Worth	Bell Communications, Inc.	-
Longview Radio Tower, Henderson	Rental Towers, Inc.	-
Galveston Radio Tower, Hitchcock	Bowen - Smith Corporation	-
Corpus Christi Radio Tower, Robstown	Love Rabe Associates, Inc	-
TOTALS		<u>140,656</u>

* Square footage rate incorporates free rent each year of the lease.

** No rent was paid during fiscal 1991 due to contract problems.

<u>MONTHLY RENTAL</u>	<u>RATE PER SQUARE FOOT</u>	<u>ANNUAL COST</u>
\$ 1,686.00	\$ 0.8244	\$ 20,232.00
2,564.90	0.8333	30,778.80
37,604.21	0.7625	451,250.52
2,748.00	0.5991	32,976.00
7,004.00	0.5000	84,048.00
2,042.50	0.9500	24,510.02
2,141.15	0.8500	25,693.80
1,097.77	0.5950	13,173.24
2,314.05	0.8571*	25,454.55*
7,068.53	0.8636	84,822.36
2,702.16	0.8100	32,425.92
4,750.00	0.8757	57,000.00
2,494.08	0.9600	29,928.96
9,033.75	0.7300	108,405.00
2,102.00	0.8276	25,224.00
1,550.00	0.6193	18,600.00
399.00	0.6786	4,788.00
2,199.80	0.8500	26,397.60
2,162.92	0.7241	25,955.04
690.00	0.5059	8,280.00
**	**	**
4,953.51	0.8443	59,442.12
1,349.55	0.9339	16,194.60
1,454.60	0.7000	17,455.20
834.60	0.6500	10,015.20
60.00	1.2000	720.00
1,125.00	1.7308	13,500.00
844.80	0.8000	10,137.60
1,196.80	3.2000	14,361.60
330.00	-	3,960.00
125.00	-	1,500.00
200.00	-	2,400.00
325.00	-	3,900.00
185.00	-	2,220.00
232.00	-	2,784.00
115.00	-	1,380.00
<u>\$107,685.68</u>		<u>\$1,289,914.13</u>

Unaudited

LICENSE AGREEMENTS

The Commission holds the following licenses issued by General Services Administration of the Federal Government.

<u>LICENSE NUMBER</u>	<u>LOCATION</u>	<u>MONTHLY FEE</u>	<u>LEASE EXPIRES</u>
GS07B(S)0896	Brownsville (Gateway Bridge)	\$ 53.00	09/30/00
GS07B(S)0945	Del Rio	110.00	11/30/95
GS07B(S)0954	El Paso (Bridge of Americas)	301.67	08/31/96
GS07B(S)0955	El Paso (Paso Del Norte Bridge)	576.67	08/31/96
GS07B(S)1037	Eagle Pass	183.33	09/30/00
GS07B(S)1304	Laredo (Juarez Lincoln Bridge)	38.50	07/31/93
GS07B(S)1416	Rio Grande City	-	07/31/95
GS07B(S)1413	Hidalgo	-	06/30/95
GS07B(S)1429	Laredo (Gateway Bridge)	57.00	09/30/95
GS07B(S)1455	Roma	45.33	05/30/95
GS07B(S)1488	Presidio	40.00	01/31/97
GS07B(S)1578	Brownsville (Railroad Bridge)	60.00	09/30/00

The above License Agreements allow the Commission to operate on Federal sites. The monthly fee is based on the cost of utilities provided by General Services Administration and may be adjusted based on increases in utility costs.

PROFESSIONAL FEES

The Commission paid a total of \$436,183 for professional fees during the 1991 fiscal year to Arthur Andersen Consulting.

STATE-OWNED VEHICLES PURCHASED IN FISCAL YEAR 1991

<u>MAKE AND MODEL</u>	<u>QUANTITY</u>	<u>PURCHASE PRICE</u>	<u>FUEL EFFICIENCY</u>	<u>ASSIGNED USE</u>
1991 Chevrolet Caprice	52	\$625,768	17-22	Enforcement
1991 Chevrolet Caprice	1	12,034	17-22	Executive
1991 Chevrolet Caprice	1	12,034	17-22	Auditing

Unaudited

A Texas Alcoholic Beverage Commission vehicle is assigned to all agency peace officers with duty stations outside the Austin headquarters complex. These officers are subject to call twenty-four hours a day, and their duties require immediate response to situations affecting the safety and well-being of the citizens of this state.

The following sections list the name and position of personnel assigned to the Austin headquarters complex whose duties require the use of a state vehicle on a full-time basis.

Administration

Jeannene Fox
Fred W. Marosko

Acting Administrator
Executive Assistant

Executive officials are responsible for the effective administration of the agency's business and represent the agency at official functions.

Internal Affairs

Del Drake

Internal Affairs Agent

The basic job of Internal Affairs is to conduct internal complaint investigations. The section also handles other related duties as assigned by the Administrator. Assignments may be received at any time of the day or night and must be responded to immediately. A large portion of the agent's time is spent traveling in conjunction with assignments.

Enforcement Division

Larry Sullivan
Jack Jett
Gene Thomas
John Skinner
Roger Boyd
David Ferrero
John Peek

Chief of Enforcement
Deputy Assistant Chief
Deputy Assistant Chief
Supervisor of Training
Senior Agent-Training
Senior Agent-Training
Agent III

Unaudited

Vehicle assignments to headquarters enforcement personnel are limited to certified peace officers. Officers are subject to call twenty-four hours a day and job duties require immediate response to situations affecting the safety and well-being of the public and the effective administration of the Enforcement Division.

Pool Utility Vehicles

The Auditing, Bingo, and Administrative Services Divisions utilize pool vehicles. Vehicles are marked and driven by division personnel on a daily basis for both in and out of town business. Vehicle security (facility does not have a fenced auto compound) requires that the vehicles not be left at the facility overnight or on weekends. Therefore, the vehicles are driven home each night by the following personnel:

Charles E. Hare
Robert Howelton
Gene Bowman

Lester Crutchfield

Director of Auditing
Director of Bingo
Director of Administrative
Services
Assistant Director of
Administrative Services

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TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

SCHEDULE I

FUTURE FISCAL YEAR LEASE-RENTAL OBLIGATIONS

<u>LOCATION (TEXAS)</u>	<u>SQUARE FEET</u>	<u>1992</u>
209-C South Danville, Abilene	2,437	\$ 21,060
3131 Bell Street, Amarillo	3,078	30,779
5806 Mesa Drive, Austin	49,317	451,251
313 East Anderson, Suite 104, Austin	4,587	32,976
15301 North Interstate 35, Austin	14,008	84,048
1200 Hwy. 146 S., Suite 240, LaPorte	2,150	24,510
6450-52 Concord Road, Beaumont	2,519	25,694
1706 East 29th Street, Bryan	1,845	13,173
2820 South Padre Island Dr., Corpus Christi	3,795	33,700
8828 Stemmons Freeway, Suite 300, Dallas	8,415	91,934
7400 Viscount, El Paso	3,336	32,426
6800 Manhattan Boulevard, Fort Worth	5,424	57,000
3717 Highway 3, Dickinson	2,598	29,929
427 West 20th Street, Houston	12,375	108,405
2800 Gilmer Road, Longview	2,540	25,224
4211-A Boston, Lubbock	2,503	18,600
1601 North Waddill, McKinney	588	4,788
821-A Nolana Loop, McAllen	2,588	26,398
4222 Wendover, Suite 200, Odessa	2,987	25,955
2117 Northwest Loop 286, Paris	1,364	8,280
1736 Sunset Boulevard, San Angelo*	1,340	3,587
4203 Woodcock Drive, San Antonio	5,867	59,442
1206 East Manor Road, Victoria	2,178	20,940
6001 West Waco Drive, Suite 8, Waco	3,209	32,089
624 Indiana Street, Suite 300, Wichita Falls	1,810	12,960
McAllen-Hidalgo-Reynosa Bridge	650	14,400
600 South Sandman, Laredo	1,056	10,138
Progreso International Bridge, Progreso	374	14,362
Houston Radio Tower, Houston	-	4,308
Abilene Radio Tower, Potisi	-	1,500
Amarillo Radio Tower, Amarillo	-	1,020
San Antonio Radio Tower, Elmendorf	-	2,400
Fort Worth Radio Tower, Fort Worth	-	4,096
Longview Radio Tower, Henderson	-	2,220
Galveston Radio Tower, Hitchcock	-	2,844
Corpus Christi Radio Tower, Robstown	-	1,380
Totals	<u>144,938</u>	<u>\$1,333,816</u>

The above figures reflect base year prices plus any price escalations incurred on leases obligated prior to 9-1-91. The majority of the leases contain yearly escalation clauses.

*Pending Extension

Unaudited

FUTURE FISCAL YEAR LEASE-RENTAL OBLIGATIONS				LEASE
1993	1994	1995	1996	EXPIRES
\$ 21,060	\$ 21,060	\$ 21,060	\$ 21,060	08-31-96
30,779	30,779			02-02-94
451,251	451,251	451,251		08-31-95
32,976	32,976			08-31-94
84,048	84,048	84,048		08-31-95
24,510	24,510	24,510		08-31-95
25,694	25,694	25,694		08-31-95
				08-31-92
33,700	33,700	33,700	33,700	08-31-96
91,934	91,934	91,934	91,934	08-31-96
32,426	32,426	32,426		08-31-95
57,000	57,000			08-31-94
29,929	29,929			08-31-94
108,405	108,405			08-31-94
25,224				08-31-93
18,600	18,600			08-31-94
4,788	4,788			08-31-94
26,398				08-31-93
25,955	25,955	25,955		08-31-95
8,280	8,280	8,280		08-31-95
				02-29-92*
59,442				08-31-93
20,940	20,940	20,940	20,940	08-31-96
32,089	32,089	32,089	32,089	08-31-96
12,960	12,960	12,960	12,960	08-31-96
				08-31-92
10,138	10,138	10,138		08-31-95
14,362				02-29-93
				08-31-92
				08-31-92
1,020	1,020	1,020	1,020	08-31-96
2,400				08-31-93
4,096				08-31-93
2,220	2,220			08-31-94
				08-31-92
1,380				08-31-93
<u>\$1,294,004</u>	<u>\$1,160,702</u>	<u>\$876,005</u>	<u>\$213,703</u>	

Unaudited

STATE TAX RATES ON ALCOHOLIC BEVERAGES

The following are legally assessed rates on all alcoholic beverages:

Distilled Spirits	.....	2.40 per gallon
Wine containing alcohol not more than 14% by volume	.....	.204 per gallon
Wine containing alcohol over 14% but not more than 24% by volume	.....	.408 per gallon
Sparkling Wine	.....	.516 per gallon
Malt Liquor containing alcohol in excess of 4% by weight	.....	.198 per gallon
Beer containing not more than 4% alcohol by weight	.....	6.00 per barrel

ALCOHOLIC BEVERAGE EXCISE TAX, SERVICE FEES AND GROSS RECEIPTS TAX

The excise tax on the various types of alcoholic beverages, service fees and gross receipts tax produced the following amounts in the fiscal year:

Distilled Spirits	\$ 43,542,057
Wine	6,260,924
Malt Liquor	4,423,127
Beer	86,168,535
Sub-total	<u>140,394,643</u>
Mixed Drink Tax	235,661,033
Airline Beverage Tax	574,780
Total	<u><u>\$ 376,630,456</u></u>

Unaudited

INVENTORY OF CONFISCATED LIQUORS
AS OF AUGUST 31, 1991

District	DISTILLED SPIRITS					WINE		MALT LIQUOR		BEER		
	200 ML	375 ML	750 ML	Liter	Other	750 ML or Less	Other	12 oz.	Other	12 oz.	16 oz.	Other
Amarillo	41	10	24	19	11	11	2	-	-	-	-	-
Lubbock	2,164	998	684	337	150	2,367	485	12	129	1,118	140	39
Wichita Falls	93	28	2	3	1	15	-	-	10	600	58	2
Abilene	1	15	2	-	-	9	-	-	-	-	-	-
Fort Worth	110	-	5	3	9	-	-	-	-	1	-	-
Dallas	120	-	6	38	10	288	-	-	72	336	240	-
Paris	242	15	1	17	39	36	-	-	-	-	-	1
El Paso	-	-	-	-	-	3	-	-	-	-	-	2
Odessa	77	20	8	3	7	58	-	-	-	1,764	-	3
Austin	480	21	34	140	10	102	1	5	24	578	24	23
Waco	87	-	-	13	4	34	-	-	-	-	-	-
Longview	75	1	14	14	47	72	24	-	144	144	240	39
San Antonio	26	-	-	3	1	-	-	-	-	-	-	-
Houston	9	15	48	32	17	-	-	-	-	4	-	-
Beaumont	366	34	15	11	1	24	-	13	18	624	2	-
Corpus Christi	3	1	-	-	-	-	-	-	-	-	-	-
McAllen	-	-	-	-	-	-	-	-	-	-	-	4
San Angelo	2	1	4	10	10	4	-	-	-	34	-	-
Victoria	5	23	11	7	3	33	1	-	-	-	-	-
Bryan	31	29	9	21	201	30	-	56	24	4,203	30	2
Galveston	23	3	27	132	1	84	-	-	1	-	-	1
TOTALS	3,955	1,214	894	803	522	3,170	513	86	422	9,406	734	116

Unaudited

AUDITING AND TAX REPORTING DIVISION
ALCOHOLIC BEVERAGE

Auditing field offices are maintained in Dallas, Houston, San Antonio, Amarillo, El Paso, Odessa, Corpus Christi, Longview, Austin, Fort Worth, McAllen and Waco. Field personnel are responsible for preparing audits and making written reports on the operation of each wholesale permittee, private club permittee, private club exemption certificate permittee and mixed beverage permittee to ascertain that the state has received proper payment of all excise and gross receipts taxes assessed on alcoholic beverages. During the fiscal year, the division completed 7,144 audits, verified payment of taxes and fees in the amount of \$250,689,813 and collected \$7,410,076 in delinquencies. Of the 7,144 audits processed, 7,092 were of mixed beverage permits, private club permits and private club exemption certificate permits. It was necessary to request the Attorney General's Office to file suit for collection of \$1,374,492 in delinquencies on one hundred and ninety two of the audits. These were situations where the maximum amount was collected on the bonds in effect or where the bonding companies refused to pay the delinquency without a court judgment.

In addition to directing the activities of field auditing, the Austin office receives, verifies and audits approximately 9,936 reports monthly. These include direct collection of excise taxes on distilled spirits, wine, ale and malt liquor, beer, service fees from airlines and gross receipts from private club permittees, private club exemption certificate permittees and mixed beverage permittees. Reports are received from beer manufacturers, distributors, wholesale liquor dealers, out of state shippers, carriers, bonded warehouses, industrials, airlines, private club permittees, private club exemption certificate permittees and mixed beverage permittees. Excise taxes, service fees and gross receipts taxes collected and processed from reports during the 1991 fiscal year amounted to \$370,155,052.

The breakdown of these taxes is as follows:

Distilled Spirits and Wine	\$ 49,355,930
Malt Liquor	4,421,257
Beer	86,216,308
Service Fees	359,206
Gross Receipts Tax	<u>229,802,351</u>
Total	<u>\$ 370,155,052</u>

This division is also called upon to conduct special investigations and audits in categories such as determination of true ownership of retail licenses and permits, cash and credit law abuses, qualifications for obtaining a license or permit, as well as other suspected violations of the Alcoholic Beverage Code or rules of the Commission.

Unaudited

ANALYSIS OF WORK COMPLETED
AUDITING AND TAX REPORTING DIVISION
FISCAL YEAR ENDING AUGUST 31, 1991

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>	<u>BALANCE DUE DELINQUENCY</u>
Wholesalers	5	\$ 433,630	\$ 1,105	\$ 50,641
General Class B Wholesalers	15	1,316,662	1,416	-
Local Class B Wholesalers	2	4,173	-	-
Brewers	1	-	-	-
Bridge Accounts	3	1,353,878	-	-
Wine Bottlers	2	744	604	-
Wineries	2	403	82	-
Mixed Beverages	5,008	188,723,037	5,778,307	639,967
Private Clubs - Permit Fee	1,653	2,122,992	514,022	1,477
Private Clubs - Gross Receipts Tax	-	25,848,688	959,296	47,628
Private Clubs Exempt	431	5,084,614	92,276	-
Airline Beverages - Excise Tax	3	32,774	-	-
Airline Beverages - Service Fee	-	45,891	-	-
Manufacturers	1	552	-	-
General Distributors	11	20,719,671	61,081	65,938
Branch Distributors	6	4,918,278	1,815	-
Local Distributors	1	83,826	-	-
Inspection Collections	-	-	72	-
Totals	<u>7,144</u>	<u>\$250,689,813</u>	<u>\$ 7,410,076</u>	<u>\$ 805,651</u>

Outstanding Audits on September 1, 1990	2,213,303
Collections or Judgments on Outstanding Audits	<u>2,016,340</u>
Balance Due on Outstanding Audits	<u>\$ 1,002,614</u>

On August 31, 1991, there were one hundred thirty one (131) audits on which \$1,002,614 in delinquent taxes and fees were due and uncollected. Action has been taken in all cases to effect collections.

Following is individual analysis of work performed by districts, during the 1991 fiscal year.

Unaudited

DISTRICT NO. 1

DALLAS

The Dallas District is made up of the following counties: Collin, Cooke, Dallas, Denton, Ellis, Grayson, Henderson, Kaufman, Rockwall and Van Zandt.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
General Class B Wholesalers	1	\$ 763	\$ -
Mixed Beverages	661	37,121,565	907,370
Private Clubs - Permit Fee	666	853,919	265,672
Private Clubs - Gross Receipts Tax	-	13,295,732	396,079
Private Clubs Exempt	<u>68</u>	<u>1,179,174</u>	<u>19,200</u>
Totals	<u>1,396</u>	<u>\$ 52,451,153</u>	<u>\$ 1,588,321</u>

Unaudited
DISTRICT NO. 2
HOUSTON

The Houston District is made up of the following counties: Angelina, Austin, Brazoria, Brazos, Burleson, Chambers, Fort Bend, Galveston, Grimes, Hardin, Harris, Houston, Jasper, Jefferson, Leon, Liberty, Madison, Montgomery, Newton, Orange, Polk, Robertson, Sabine, San Jacinto, Trinity, Tyler, Walker, Waller and Washington.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Wholesalers	2	\$ 15,558	\$ 248
General Class B Wholesalers	6	1,182,420	1,411
Local Class B Wholesalers	2	4,173	-
Mixed Beverages	1,725	70,364,848	1,975,324
Private Clubs - Permit Fee	143	264,812	36,582
Private Clubs - Gross Receipts Tax	-	2,774,538	106,307
Private Clubs Exempt	65	708,981	13,738
Airline Beverages - Excise Tax	2	5,532	-
Airline Beverages - Service Fee	-	5,262	-
General Distributors	4	15,866,628	11,036
Branch Distributors	3	4,623,030	1,349
Local Distributors	1	83,826	-
Totals	<u>1,953</u>	<u>\$ 95,899,608</u>	<u>\$ 2,145,995</u>

Unaudited
DISTRICT NO. 3
SAN ANTONIO

The San Antonio District is made up of the following counties: Atascosa, Bandera, Bexar, Comal, Concho, Edwards, Frio, Guadalupe, Karnes, Kendall, Kerr, Kimble, Kinney, Mason, Maverick, McCulloch, Medina, Menard, Real, Uvalde, Val Verde, Wilson and Zavala.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
General Class B Wholesalers	1	\$ 270	\$ -
Brewers	1	-	-
Bridge Accounts	2	672,951	-
Wine Bottlers	1	163	23
Wineries	1	45	-
Mixed Beverages	618	17,654,725	619,566
Private Clubs - Permit Fee	15	14,840	-
Private Clubs - Gross Receipts Tax	-	85,705	4,305
Private Clubs Exempt	37	308,626	8,837
Manufacturers	1	552	-
General Distributors	2	508,986	-
Totals	679	\$ 19,246,863	\$ 632,731

Unaudited
DISTRICT NO. 4
AMARILLO

The Amarillo District is made up of the following counties: Armstrong, Bailey, Briscoe, Carson, Castro, Cochran, Collingsworth, Crosby, Dallam, Deaf Smith, Dickens, Donley, Floyd, Garza, Gray, Hale, Hall, Hansford, Hartley, Hemphill, Hockley, Hutchinson, Kent, Lamb, Lipscomb, Lubbock, Lynn, Moore, Motley, Ochiltree, Oldham, Parmer, Potter, Randall, Roberts, Sherman, Swisher, Terry, Wheeler and Yoakum.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Wholesalers	1	\$ 8,707	\$ 6
General Class B Wholesalers	2	41,218	5
Wineries	1	358	82
Mixed Beverages	219	5,784,944	297,689
Private Clubs - Permit Fee	95	103,910	11,091
Private Clubs - Gross Receipts Tax	-	1,059,553	61,519
Private Clubs Exempt	30	278,433	8,583
General Distributors	2	2,431,053	46
Branch Distributors	1	179,330	-
Totals	351	\$ 9,887,506	\$ 379,021

Unaudited
DISTRICT NO. 5
EL PASO

The El Paso District is made up of the following counties: Brewster, Culberson, El Paso, Hudspeth, Jeff Davis and Presidio.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Bridge Accounts	1	\$ 680,927	\$ -
Mixed Beverages	270	7,159,164	450,060
Private Clubs - Permit Fee	11	12,030	609
Private Clubs - Gross Receipts Tax	-	132,555	2,419
Private Clubs Exempt	<u>9</u>	<u>83,968</u>	<u>692</u>
Totals	<u>291</u>	<u>\$ 8,068,644</u>	<u>\$ 453,780</u>

Unaudited

DISTRICT NO. 6

ODESSA

The Odessa District is made up of the following counties: Andrews, Borden, Brown, Callahan, Coke, Coleman, Comanche, Crane, Crockett, Dawson, Eastland, Ector, Fisher, Gaines, Glasscock, Haskell, Howard, Irion, Jones, Loving, Martin, Midland, Mills, Mitchell, Nolan, Pecos, Reagan, Reeves, Runnels, Schleicher, Scurry, Shackelford, Stephens, Sterling, Stonewall, Sutton, Taylor, Terrell, Tom Green, Upton, Ward and Winkler.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
General Class B Wholesalers	2	\$ 30,359	\$ -
Mixed Beverages	173	4,240,770	173,006
Private Clubs - Permit Fee	72	107,959	13,103
Private Clubs - Gross Receipts Tax	-	600,047	24,007
Private Clubs Exempt	42	335,326	8,171
Inspection Collections	-	-	30
Totals	<u>289</u>	<u>\$ 5,314,461</u>	<u>\$ 218,317</u>

Unaudited

DISTRICT NO. 7

CORPUS CHRISTI

The Corpus Christi District is made up of the following counties: Aransas, Bee, Calhoun, Colorado, DeWitt, Fayette, Goliad, Gonzales, Jackson, Jim Wells, Kleberg, Lavaca, Live Oak, Matagorda, Nueces, Refugio, San Patricio, Victoria and Wharton.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Wholesalers	1	\$ 190,685	\$ 851
General Class B Wholesalers	1	61,633	-
Wine Bottlers	1	582	582
Mixed Beverages	258	5,426,049	221,078
Private Clubs - Permit Fee	14	14,495	891
Private Clubs - Gross Receipts Tax	-	110,967	3,475
Private Clubs Exempt	17	128,415	2,928
Branch Distributors	2	115,917	466
Totals	<u>294</u>	<u>\$ 6,048,743</u>	<u>\$ 230,271</u>

Unaudited
DISTRICT NO. 8
LONGVIEW

The Longview District is made up of the following counties: Anderson, Bowie, Camp, Cass, Cherokee, Delta, Fannin, Franklin, Gregg, Harrison, Hopkins, Hunt, Lamar, Marion, Morris, Nacogdoches, Panola, Rains, Red River, Rusk, San Augustine, Shelby, Smith, Titus, Upshur and Wood.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Mixed Beverages	2	\$ 20,808	\$ -
Private Clubs - Permit Fee	333	347,114	109,843
Private Clubs - Gross Receipts Tax	-	4,413,788	225,983
Private Clubs Exempt	<u>62</u>	<u>766,673</u>	<u>7,949</u>
Totals	<u>397</u>	<u>\$ 5,548,383</u>	<u>\$ 343,775</u>

Unaudited

DISTRICT NO. 9

AUSTIN

The Austin District is made up of the following counties: Bastrop, Blanco, Burnet, Caldwell, Gillespie, Hays, Lampasas, Lee, Llano, San Saba, Travis and Williamson.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Mixed Beverages	345	\$ 15,422,327	\$ 433,642
Private Clubs - Permit Fee	44	111,611	10,692
Private Clubs - Gross Receipts Tax	-	429,286	23,685
Private Clubs Exempt	14	157,961	10,114
Inspection Collections	-	-	12
Totals	<u>403</u>	<u>\$ 16,121,185</u>	<u>\$ 478,145</u>

Unaudited
DISTRICT NO. 10
FORT WORTH

The Fort Worth District is made up of the following counties: Archer, Baylor, Childress, Clay, Cottle, Erath, Foard, Hardeman, Hood, Jack, Johnson, King, Knox, Montague, Palo Pinto, Parker, Somervell, Tarrant, Throckmorton, Wichita, Wilbarger, Wise and Young.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Wholesalers	1	\$ 218,681	\$ -
Mixed Beverages	488	19,255,235	355,149
Private Clubs - Permit Fee	118	154,867	26,916
Private Clubs - Gross Receipts Tax	-	1,369,217	46,735
Private Clubs Exempt	52	703,366	3,129
Airline Beverages - Excise Tax	1	27,241	-
Airline Beverages - Service Fee	-	40,629	-
General Distributors	1	259,084	-
Inspection Collections	-	-	17
Totals	<u>661</u>	<u>\$ 22,028,320</u>	<u>\$ 431,946</u>

Unaudited

DISTRICT NO. 11

McALLEN

The McAllen District is made up of the following counties: Brooks, Cameron, Dimmit, Duvall, Hidalgo, Jim Hogg, Kenedy, La Salle, McMullen, Starr, Webb, Willacy and Zapata.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
General Class B Wholesalers	2	\$ -	\$ -
Mixed Beverages	181	4,472,543	299,031
Private Clubs - Permit Fee	3	7,000	-
Private Clubs - Gross Receipts Tax	-	69,917	2,123
Private Clubs Exempt	8	118,091	4,351
General Distributors	2	1,653,920	50,000
Inspection Collections	-	-	13
Totals	<u>196</u>	<u>\$ 6,321,471</u>	<u>\$ 355,518</u>

Unaudited
DISTRICT NO. 12
WACO

The Waco District is made up of the following counties: Bell, Bosque, Coryell, Falls, Freestone, Hamilton, Hill, Limestone, McLennan, Milam and Navarro.

The following is a summary of audits:

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Mixed Beverages	68	\$ 1,800,059	\$ 46,393
Private Clubs - Permit Fee	139	130,435	38,623
Private Clubs - Gross Receipts Tax	-	1,507,383	62,657
Private Clubs Exempt	<u>27</u>	<u>315,601</u>	<u>4,584</u>
Totals	<u>234</u>	<u>\$ 3,753,478</u>	<u>\$ 152,257</u>

Unaudited

AUDITING AND TAX REPORTING DIVISION
BINGO

The Auditing and Tax Reporting Division acquired the task of auditing bingo establishments on January 1, 1990 when the Commission became responsible for the regulation of the Bingo Enabling Act. Field personnel are responsible for preparing audits and making written reports on the operation of bingo conductors, commercial lessors, distributors, and manufacturers to ascertain compliance with the Bingo Enabling Act and that the state has received proper payment of all gross receipts taxes. During the fiscal year, the division completed 25 audits which resulted in the citation of 273 violations, verified the payment of taxes in the amount of \$415,606 and collected \$125 in delinquencies.

The following is a summary of Bingo audits:

<u>LOCATION / CLASS</u>	<u>NO. OF AUDITS</u>	<u>NO. OF VIOLATIONS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>
Dallas				
Conductors	5	99	\$ 136,230	\$ -
Lessors	1	2	-	-
Houston				
Conductors	1	14	2,401	125
Lessors	1	-	-	-
San Antonio				
Conductors	3	10	86,578	-
Lessors	1	-	-	-
Austin				
Distributors	1	2	-	-
Fort Worth				
Conductors	10	140	190,397	-
Lessors	2	6	-	-
Totals	<u>25</u>	<u>273</u>	<u>\$ 415,606</u>	<u>\$ 125</u>

Unaudited

BINGO DIVISION

The Bingo Division reviews the applications of approximately 1,800 charitable organizations, 500 commercial lessors, and 30 manufacturers and distributors annually. The Bingo Division also works closely with other divisions within the agency to ensure complete compliance and proper record keeping in accordance with all aspects of the law and regulations. The division processes approximately 500 requests for public information annually.

The approximate 1,800 licensed conductors are required to file financial reports quarterly with the Commission. During fiscal year 1991, the following was reported:

Gross Receipts	\$654,290,598
Prizes	\$468,559,276
Expenses	\$ 88,661,720
Charitable Distributions	\$ 89,635,780
State Tax	\$ 11,126,178
Local Tax	\$ 10,093,144

In fiscal year 1991, the Bingo Division took the following actions:

Applications Processed	3,798
Licenses Denied	94
Notices or Warnings Sent	13
Proposed Revocations and Suspensions	231
Licenses Revoked or Suspended	9

Unaudited

ENFORCEMENT AND MARKETING PRACTICES DIVISION

District Offices

The Enforcement Division has twenty-one (21) district offices with a supervisor in charge of each office and varying numbers of agents according to need.

Listed below are district offices, substations and counties in each district.

District No. 1 - Amarillo, Headquarters

District comprised of Armstrong, Carson, Collingsworth, Dallam, Deaf Smith, Donley, Gray, Hansford, Hartley, Hemphill, Hutchinson, Lipscomb, Moore, Ochiltree, Oldham, Potter, Randall, Roberts, Sherman and Wheeler Counties.

District No. 2 - Lubbock, Headquarters

District comprised of Bailey, Briscoe, Castro, Cochran, Crosby, Dickens, Floyd, Garza, Hale, Hall, Hockley, Kent, Lamb, Lubbock, Lynn, Motley, Parmer, Swisher, Terry and Yoakum Counties.

District No. 3 - Wichita Falls, Headquarters

Personnel assignments in Henrietta, Seymour and Vernon.

District comprised of Archer, Baylor, Childress, Clay, Cottle, Foard, Hardeman, King, Knox, Montague, Throckmorton, Wichita, Wilbarger and Young Counties.

District No. 4 - Abilene, Headquarters

District comprised of Brown, Callahan, Coke, Coleman, Comanche, Eastland, Fisher, Haskell, Jones, Mills, Nolan, Runnels, Shackelford, Stephens, Stonewall and Taylor Counties.

District No. 5 - Fort Worth, Headquarters

Personnel assignments in Granbury and Mineral Wells.

District comprised of Erath, Hood, Jack, Johnson, Palo Pinto, Parker, Somervell, Tarrant and Wise Counties.

Unaudited

District No. 6 - Dallas, Headquarters

Personnel assignments in McKinney and Sherman.

District comprised of Collin, Cooke, Dallas, Denton, Ellis, Grayson, Kaufman, and Rockwall Counties.

District No. 7 - Paris, Headquarters

Personnel assignments in Bonham and Texarkana.

District comprised of Bowie, Camp, Cass, Delta, Fannin, Franklin, Hopkins, Hunt, Lamar, Morris, Rains, Red River, Titus and Wood Counties.

District No. 8 - El Paso, Headquarters

Personnel assignment in Alpine.

District comprised of Brewster, Culberson, El Paso, Hudspeth, Jeff Davis, and Presidio Counties.

District No. 9 - Odessa, Headquarters

Personnel assignment in Big Spring.

District comprised of Andrews, Borden, Crane, Dawson, Ector, Gaines, Glasscock, Howard, Loving, Martin, Midland, Mitchell, Pecos, Reeves, Scurry, Sterling, Terrell, Upton, Ward and Winkler Counties.

District No. 10 - Austin, Headquarters

Personnel assignments in Georgetown, Llano, and San Marcos.

District comprised of Bastrop, Blanco, Burnet, Caldwell, Gillespie, Hays, Lampasas, Lee, Llano, San Saba, Travis and Williamson Counties.

District No. 11 - Waco, Headquarters

Personnel assignments in Belton.

District comprised of Bell, Bosque, Coryell, Falls, Freestone, Hamilton, Hill, Limestone, McLennan, Milam and Navarro Counties.

Unaudited
Statement

ENFORCEMENT AND MARKETING PRACTICES DIVISION

District Offices (concluded)

District No. 12 - Longview, Headquarters

Personnel assignments in Athens, Marshall, Nacogdoches, Palestine and Tyler.

District comprised of Anderson, Cherokee, Gregg, Harrison, Henderson, Marion, Nacogdoches, Panola, Rusk, San Augustine, Shelby, Smith, Upshur and Van Zandt Counties.

District No. 13 - San Antonio, Headquarters

Personnel assignments in Del Rio, Floresville, Kerrville, New Braunfels and Uvalde.

District comprised of Atascosa, Bandera, Bexar, Comal, Edwards, Frio, Guadalupe, Karnes, Kendall, Kerr, Kinney, Maverick, Medina, Real, Uvalde, Val Verde, Wilson and Zavala Counties.

District No. 14 - Houston, Headquarters

Personnel assignments in La Porte.

District comprised of Harris County.

District No. 15 - Beaumont, Headquarters

Personnel assignment in Lufkin.

District comprised of Angelina, Chambers, Hardin, Jasper, Jefferson, Liberty, Newton, Orange, Polk, Sabine and Tyler Counties.

District No. 16 - Corpus Christi, Headquarters

Personnel assignment in Alice.

District comprised of Aransas, Bee, Jim Wells, Kleberg, Live Oak, Nueces and San Patricio Counties.

Unaudited

District No. 17 - McAllen, Headquarters

Personnel assignments in Brownsville and Laredo.

District comprised of Brooks, Cameron, Dimmitt, Duval, Hidalgo, Jim Hogg, Kenedy, LaSalle, McMullen, Starr, Webb, Willacy and Zapata Counties.

District No. 18 - San Angelo, Headquarters

District comprised of Concho, Crockett, Irion, Kimble, Mason, McCulloch, Menard, Reagan, Schleicher, Sutton and Tom Green Counties.

District No. 19 - Victoria, Headquarters

Personnel assignments in Wharton.

District comprised of Calhoun, Colorado, DeWitt, Fayette, Goliad, Gonzalez, Jackson, Lavaca, Matagorda, Refugio, Victoria and Wharton Counties.

District No. 20 - Bryan, Headquarters

Personnel assignments in Conroe and Huntsville.

District comprised of Austin, Brazos, Burleson, Grimes, Houston, Leon, Madison, Montgomery, Robertson, San Jacinto, Trinity, Walker, Waller and Washington Counties.

District No. 21 - Galveston, Headquarters

Personnel assignments in Angleton.

District comprised of Brazoria, Fort Bend and Galveston Counties.

Unaudited

ENFORCEMENT AND MARKETING PRACTICES DIVISION

Marketing Practices Unit

This unit aids in the enforcement of laws regulating the marketing of products and marketing relations between the distilleries, breweries, manufacturers, bottlers, and wholesale branches of the industry and retail outlets; in the enforcement of regulations pertaining to the labeling and advertising of alcoholic beverages, enforcement of the cash beer law, and in the enforcement of sanitary regulations relating to the bottling of alcoholic beverages.

The following data summarizes the work done by this unit during the fiscal year:

Labels Approved for Malt Beverages	.....	188
Labels Approved for Distilled Spirits	.....	493
Labels Approved for Wine	.....	2,386
Labels Disapproved	.....	111
Advertisements Approved for Billboards, Newspapers and Magazines	.....	636
Advertisements Disapproved	.....	130
Cash Beer Law Cases Processed	.....	1,250

Regular inspection visits were made to the wineries, wine bottlers, beer manufacturing plants, and retail establishments throughout the State to check sanitary conditions, bottle fills and obtain samples of the merchandise to be analysed in the laboratory.

Chemical Section

This section, cooperating with the Marketing Practices Unit, makes analyses of alcoholic beverages for label approval before permitting these beverages to be offered for sale in the State of Texas. Periodic analyses are made of all alcoholic beverages that are already offered for sale on the Texas market.

When necessary, analyses are made of alcoholic beverages and testimony as to findings is given in trials of criminal cases in the various courts of the State.

Inspection trips are made to wineries, wine bottlers and breweries.

Unaudited

The following data summarizes the work done by this section during the fiscal year:

Number of samples submitted for analysis		783
Number of analytical determinations made:		
Distilled Spirits	556	
Malt Liquor	118	
Beer	83	
Miscellaneous	26	
Total analytical determinations made		783

Services Rendered by the Attorney General

CASES FILED

	<u>No.</u>	<u>Late Hours Permit</u>	<u>Beverage Cartage Permit</u>
Refusal of License or Permit			
Mixed Beverage Permit	1	1	
Private Club Registration Permit	1	1	
Wine and Beer Retailer's Permit	3	3	
Cancellation of License or Permit			
Mixed Beverage Permit	1	1	
Suspension of License or Permit			
Package Store Permit	3		
Retail Dealer's Off-Premise License	2	2	
Retail Dealer's On-Premise License	1		
Wine & Beer Retailer's Permit	1	1	
Damages	2		
Injunctions	1		
Mandamus	1		
Other	4		

Unaudited

ENFORCEMENT AND MARKETING PRACTICES DIVISION
(concluded)

Services Rendered by the Attorney General (concluded)

CASES CLOSED

	<u>No.</u>	<u>Late Hours Permit</u>	<u>Beverage Cartage Permit</u>
Refusal of License or Permit			
Mixed Beverage Permit	1	1	
Retail Dealer's On-Premise License	1		
Wine and Beer Retailer's Permit	4	4	
 Cancellation of License or Permit			
Mixed Beverage Permit	1	1	
 Suspension of License or Permit			
Mixed Beverage Permit	1	1	
Retail Dealer's Off-Premise License	1	1	
Wine & Beer Retailer's Permit	3	3	
Wine Only Package Store Permit	1	1	
Other (Declaratory Judgment)	7		

PENDING CASES

State District Courts	16
State Courts of Appeals	5
Federal District Courts	7
Fifth Circuit	2

ADDITIONAL SERVICES

Acting in advisory capacity with officials of the Commission; attendance at Commission Meetings; legal opinions in connection with opinion requests; conferences with the Legal Division of the Commission; responses to written and oral inquiries from state agencies, law enforcement officials, county and district attorneys, and other officials and individuals concerning matters within the scope of the Texas Alcoholic Beverage Code; and assistance in preparation of bond forms to be used by the Commission.

Unaudited

LOCAL LIQUOR FINES AND STILL SEIZURES FOR FISCAL
YEAR SEPTEMBER 1, 1990 THROUGH AUGUST 31, 1991

Local fines for violations of the Alcoholic Beverage Code amounted to \$1,424,132.

There were 35,006 criminal complaints filed and 20,891 convictions obtained which included 498 jail sentences. Dismissals numbered 948 and acquittals numbered 21.

Cases resulting in hearings for cancellation or suspension of permits or licenses totaled 3,587.

On pages 65 and 66 are statistical tables showing the disposition of criminal complaints by district and by months of the year.

There were no stills seized.

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

CASES: DISPOSITION AND LOCAL FINES BY DISTRICT
SEPTEMBER 1, 1990 THROUGH AUGUST 31, 1991

<u>DISTRICT</u>	<u>CASES PENDING SEPT 1, 1991</u>	<u>CASES FILED</u>	<u>CONVIC- TIONS</u>	<u>JAIL TERMS</u>	<u>DIS- MISSALS</u>	<u>ACQUIT- TALS</u>	<u>LOCAL FINES</u>	<u>NON- CRIMINAL CASES</u>
Amarillo	261	967	647	15	55	4	\$ 56,474	111
Lubbock	108	672	536	2	28	0	71,250	58
Wichita Falls	133	665	519	3	13	0	26,295	29
Abilene	346	1,666	1,279	1	40	1	87,953	101
Fort Worth	786	1,664	822	1	52	4	65,214	298
Dallas	808	1,789	951	0	30	0	51,285	375
Paris	329	651	280	0	42	0	18,180	33
El Paso	637	1,170	518	1	13	2	25,688	185
Odessa	510	1,119	590	0	19	0	136,070	129
Austin	1,055	1,628	543	1	30	0	27,426	191
Waco	204	1,380	1,082	24	94	0	91,276	62
Longview	559	1,764	1,127	26	78	0	85,006	84
San Antonio	1,699	2,808	983	15	126	0	47,752	446
Houston	2,006	3,791	1,699	27	84	2	120,399	555
Beaumont	464	1,918	1,391	0	61	2	78,989	115
Corpus Christi	696	1,377	661	4	18	2	51,219	190
McAllen	605	4,544	3,867	341	70	2	131,300	176
San Angelo	82	526	431	23	13	0	36,233	33
Victoria	402	1,585	1,162	2	19	2	102,075	95
Bryan	497	1,434	903	8	34	0	59,720	157
Galveston	<u>959</u>	<u>1,888</u>	<u>900</u>	<u>4</u>	<u>29</u>	<u>0</u>	<u>54,328</u>	<u>164</u>
TOTAL	<u>13,146</u>	<u>35,006</u>	<u>20,891</u>	<u>498</u>	<u>948</u>	<u>21</u>	<u>\$1,424,132</u>	<u>3,587</u>

Unaudited

CASES: DISPOSITION AND LOCAL FINES BY MONTH
SEPTEMBER 1, 1990 THROUGH AUGUST 31, 1991

MONTH	CASES PENDING SEPT 1, 1991	CASES FILED	CONVIC- TIONS	JAIL TERMS	DIS- MISSALS	ACQUIT- TALS	LOCAL FINES	NON- CRIMINAL CASES
September	756	3,397	2,465	61	170	6	\$ 270,053	342
October	720	3,093	2,237	56	135	1	155,488	354
November	593	2,591	1,891	71	105	2	139,477	296
December	473	2,237	1,653	59	108	3	108,046	309
January	640	2,429	1,698	54	91	0	108,650	433
February	910	2,391	1,412	51	68	1	95,082	249
March	1,370	5,447	3,996	9	77	4	201,552	270
April	1,293	2,794	1,413	25	87	1	86,357	338
May	1,372	3,092	1,665	46	53	2	120,540	312
June	1,241	2,459	1,184	30	33	1	79,372	267
July	1,461	2,265	786	30	18	0	43,052	248
August	<u>2,317</u>	<u>2,811</u>	<u>491</u>	<u>6</u>	<u>3</u>	<u>0</u>	<u>16,463</u>	<u>169</u>
TOTAL	<u>13,146</u>	<u>35,006</u>	<u>20,891</u>	<u>498</u>	<u>948</u>	<u>21</u>	<u>\$1,424,132</u>	<u>3,587</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

LEGAL DIVISION

Analysis of the Hearings and Agreements Made Affecting 2,767 Licenses and Permits
from September 1, 1990 to August 31, 1991

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings</u>	<u>Causes</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>	<u>Issued</u>	<u>Dismissed</u>	<u>Refused</u>	<u>Granted</u>
<u>Age Violation</u>						
Beverage Cartage Permit		2		3		
Local Cartage Permit	1	6		5		
Local Distributor's Permit	1	3		1		
Mixed Beverage Late Hours Permit	1	9	1	7		
Mixed Beverage Permit	1	9	1	7		
Package Store Permit	1	7		9		
Retail Dealer's Off-Premise License	3	28	1	25		
Retail Dealer's On-Premise Late Hours License	2	1		2		
Wine and Beer Retailer's Off-Premise Permit		17		15		
Wine and Beer Retailer's Permit	3	4		4		
Wine Only Package Store Permit	<u>2</u>	<u>18</u>	<u>1</u>	<u>13</u>		
Total	<u>15</u>	<u>104</u>	<u>4</u>	<u>91</u>		
<u>Application Violation</u>						
Beverage Cartage Permit				2		
Mixed Beverage Late Hours Permit				3		
Mixed Beverage Permit				3		
Non-Resident Manufacturer's License				1		
Private Club Registration Permit				1		
Retail Dealer's On-Premise Late Hours License				1		
Wine and Beer Retailer's Permit				<u>1</u>		
Total				<u>12</u>		

Unaudited

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Breach of Peace Violation</u>						
Beverage Cartage Permit	2	1				
Mixed Beverage Late Hours Permit	3	2		1		
Mixed Beverage Permit	3	2		1		
Private Club Registration Permit		1				
Retail Dealer's Off-Premise License	1					
Retail Dealer's On-Premise Late Hours License	1					
Retail Dealer's On-Premise License	1			1		
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit				1		
Wine Only Package Store Permit	<u>1</u>					
Total	<u>12</u>	<u>7</u>		<u>4</u>		
<u>Cash-Credit Law/Delinquent List Violation</u>						
Beverage Cartage Permit		5		1		
Caterer's Permit		1		1		
Local Cartage Permit	1	3		1		
Mixed Beverage Late Hours Permit		7		2		
Mixed Beverage Permit		7		2		
Package Store Permit	1	6		2		
Retail Dealer's Off-Premise License	3	11		3		
Retail Dealer's On-Premise Late Hours License		2		1		
Retail Dealer's On-Premise License				1		
Wine and Beer Retailer's Off-Premise Permit		2				
Wine and Beer Retailer's Permit	1	3	1			
Wine Only Package Store Permit	<u>2</u>	<u>7</u>				<u>1</u>
Total	<u>8</u>	<u>54</u>	<u>1</u>	<u>15</u>		

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Controlled Substance Violation</u>						
Beverage Cartage Permit	1	1				
Mixed Beverage Late Hours Permit	1	4		1		
Mixed Beverage Permit	1	4		1		
Retail Dealer's On-Premise Late Hours License	6	2		1		
Retail Dealer's On-Premise License		2				
Wine and Beer Retailer's Off-Premise Permit	1					
Wine and Beer Retailer's Permit	<u>10</u>	<u>2</u>		<u>7</u>		
Total	<u>20</u>	<u>15</u>		<u>10</u>		
<u>Document Falsification Violation</u>						
Beverage Cartage Permit		2		3		
Caterer's Permit	1					
Mixed Beverage Late Hours Permit	2			2		1
Mixed Beverage Permit	3			2		1
Non-Resident Manufacturer's License				1		
Private Club Late Hours Permit		2		1		
Private Club Registration Permit		2		1		
Retail Dealer's Off-Premise License	1	15		1		
Retail Dealer's On-Premise Late Hours License	1					
Retail Dealer's On-Premise License	1	1				
Wine and Beer Retailer's Off-Premise Permit		8		2		
Wine and Beer Retailer's Permit	1					
Wine Only Package Store Permit	<u>3</u>	<u>10</u>		<u>1</u>		
Total	<u>13</u>	<u>40</u>		<u>14</u>		<u>2</u>
<u>Indebted to the State Violation</u>						
Mixed Beverage Late Hours Permit				1		
Mixed Beverage Permit				1		
Wine and Beer Retailer's Permit				<u>1</u>		
Total				<u>3</u>		

Unaudited

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings</u>	<u>Causes</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>	<u>Issued</u>	<u>Dismissed</u>	<u>Refused</u>	<u>Granted</u>
<u>Inspection Refused or Interference Violation</u>						
Package Store Permit		1				
Retailer's Dealer's Off-Premise License		1				
Retail Dealer's On-Premise Late Hours License		1				
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit		<u>2</u>				
Total		<u>6</u>				
<u>Intoxicated Person Violation</u>						
Beverage Cartage Permit	2	5		1		
Local Cartage Permit		1				
Mixed Beverage Late Hours Permit	4	13		2		
Mixed Beverage Permit	4	13		3		
Package Store Permit		2				
Private Club Registration Permit		2				
Retail Dealer's Off-Premise License		4				
Retail Dealer's On-Premise Late Hours License	2	5		2		
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit	3	10		4		
Wine Only Package Store Permit		<u>2</u>				
Total	<u>15</u>	<u>58</u>		<u>12</u>		

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Causes	Unaudited		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Local License or Permit Fee Violation</u>						
Beverage Cartage Permit				12		
Caterer's Permit				3		
Local Cartage Permit	2					
Mixed Beverage Late Hours Permit	1			15		
Mixed Beverage Permit	2			18		
Package Store Permit	2					
Retail Dealer's Off-Premise License	1			1		
Retail Dealer's On-Premise Late Hours License				5		
Wine and Beer Retailer's Off-Premise Permit				2		
Wine and Beer Retailer's Permit	2			7		
Wine Only Package Store Permit				<u>1</u>		
Total	<u>10</u>			<u>64</u>		
<u>Marketing Practices Violation</u>						
Local Cartage Permit				1		
Local Distributor's Permit				1		
Package Store Permit				1		
Wine and Beer Retailer's Permit				<u>1</u>		
Total				<u>4</u>		
<u>Membership Violation</u>						
Beverage Cartage Permit		8	1			
Private Club Late Hours Permit		5				
Private Club Registration Permit		<u>8</u>	<u>1</u>			
Total		<u>21</u>	<u>2</u>			
<u>Miscellaneous Violation</u>						
Agent's Beer License				1		
Beverage Cartage Permit		1	1	2		1
Branch Distributor's License		1				
Caterer's Permit	1		1	1		
General Class B Wholesaler's Permit				1		

Unaudited

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Miscellaneous Violation (continued)</u>						
General Distributor's License				1		
Importer's License		1		1		
Local Cartage Permit		3				
Local Distributor's Permit		1				
Mixed Beverage Late Hours Permit	4	1	1	4		
Mixed Beverage Permit	4	1	1	4		
Package Store Permit	1	5	1			
Private Carrier's Permit				1		
Private Club Late Hours Permit			1			1
Private Club Registration Permit		1	1			1
Retail Dealer's Off-Premise License	6	6	1			
Retail Dealer's On-Premise Late Hours License	3	1		1		
Wine and Beer Retailer's Off-Premise Permit			1	1		
Wine and Beer Retailer's Permit	5	3		4		
Wine Only Package Store Permit	4	1				
Total	<u>28</u>	<u>26</u>	<u>9</u>	<u>22</u>	<u>3</u>	
<u>Place or Manner or Offensive Conduct Violation</u>						
Beverage Cartage Permit	4	3		16	1	5
Caterer's Permit				1		
Hearings Control				3	2	
Mixed Beverage Late Hours Permit	4	7		14	1	4
Mixed Beverage Permit	4	7		15	1	5
Package Store Permit						1
Private Club Exemption Certificate Permit		1		1		
Private Club Late Hours Permit				2	1	
Private Club Registration Permit	1	1		10	1	2
Retail Dealer's Off-Premise License	2	1	1	4		2
Retail Dealer's On-Premise Late Hours License	4			12		1
Retail Dealer's On-Premise License		1				

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Place or Manner or Offensive Conduct Violation (continued)</u>						
Wine and Beer Retailer's Off-Premise Permit		1		4		
Wine and Beer Retailer's Permit	7	7		15		2
Wine Only Package Store Permit	<u>2</u>	<u>1</u>	<u>1</u>	<u>8</u>		<u>1</u>
Total	<u>28</u>	<u>30</u>	<u>2</u>	<u>105</u>	<u>7</u>	<u>23</u>
<u>Prohibited Hours Violation</u>						
Beverage Cartage Permit		1				
Mixed Beverage Late Hours Permit		2				
Mixed Beverage Permit		2				
Retail Dealer's Off-Premise License		1		1		
Retail Dealer's On-Premise Late Hours License		3		1		
Wine and Beer Retailer's Off-Premise Permit		1		1		
Wine and Beer Retailer's Permit		4		2		
Wine Only Package Store Permit		<u>1</u>		<u>1</u>		
Total		<u>15</u>		<u>6</u>		
<u>Record Maintenance Violation</u>						
Beverage Cartage Permit	2	21	3	2		
Caterer's Permit	3	1				
Mixed Beverage Late Hours Permit	5	6		2		
Mixed Beverage Permit	9	6		2		
Private Club Late Hours Permit		13		1		
Private Club Registration Permit		<u>20</u>	<u>3</u>	<u>1</u>		
Total	<u>19</u>	<u>67</u>	<u>6</u>	<u>8</u>		
<u>Refilling Violation</u>						
Caterer's Permit	1					
Mixed Beverage Late Hours Permit	1					
Mixed Beverage Permit	<u>1</u>					
Total	<u>3</u>					

Unaudited

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings</u>	<u>Causes</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>	<u>Issued</u>	<u>Dismissed</u>	<u>Refused</u>	<u>Granted</u>
<u>Sale While Under Suspension Violation</u>						
Mixed Beverage Late Hours Permit	1	1		1		
Mixed Beverage Permit	1	1		1		
Retail Dealer's Off-Premise License	1					
Retail Dealer's On-Premise Late Hours License	1					
Wine and Beer Retailer's Permit	1					
Wine Only Package Store Permit	<u>1</u>					
Total	<u>6</u>	<u>2</u>		<u>2</u>		
<u>Sales Tax Violation</u>						
Beverage Cartage Permit	2			3		
Local Cartage Permit	3			1		
Local Distributor's Permit	1					
Mixed Beverage Late Hours Permit	1			3		
Mixed Beverage Permit	3			3		
Package Store Permit	5			2		
Retail Dealer's Off-Premise License	3			5		
Retail Dealer's On-Premise Late Hours License	18		2	16		
Retail Dealer's On-Premise License	5			9		
Wine and Beer Retailer's Off-Premise Permit	3			5		
Wine and Beer Retailer's Permit	24		2	27		
Wine Only Package Store Permit	<u>1</u>			<u>1</u>		
Total	<u>69</u>		<u>4</u>	<u>75</u>		
<u>Seller Training Violation</u>						
Seller						<u>3</u>
Total						<u>3</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Solicitation Violation</u>						
Beverage Cartage Permit	1	1		1		
Mixed Beverage Late Hours Permit	1	9	1	1		
Mixed Beverage Permit	1	9	1	1		
Retail Dealer's On-Premise Late Hours License		3				
Wine and Beer Retailer's Permit		<u>3</u>				
Total	<u>3</u>	<u>25</u>	<u>2</u>	<u>3</u>		
<u>Subterfuge Violation</u>						
Mixed Beverage Late Hours Permit		1		1		
Mixed Beverage Permit		<u>1</u>		<u>1</u>		
Total		<u>2</u>		<u>2</u>		
<u>TABC ID Stamp Violation</u>						
Beverage Cartage Permit		3				
Mixed Beverage Late Hours Permit	3	4				
Mixed Beverage Permit	3	4				
Private Club Late Hours Permit		1				
Private Club Registration Permit		<u>1</u>				
Total	<u>6</u>	<u>13</u>				
<u>TABC Tax and/or Report Violation</u>						
Airline Beverage Permit				4		
Beverage Cartage Permit	90	11	6	173		
Carrier's Permit	25	1	5	93		
Caterer's Permit	2	4	2	10		
General Class B Wholesaler's Permit				3		
General Distributor's License	1		1	9		
Importer's Carrier's License				1		
Importer's License	1		1	8		
Industrial Permit				5		
Local Class B Wholesaler's Permit				2		
Local Distributor's License			1	1		

Unaudited

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>TABC Tax and/or Report Violation (continued)</u>						
Mixed Beverage Late Hours Permit	108	31	6	207		
Mixed Beverage Permit	123	32	8	233		
Non-Resident Brewer's Permit				1		
Non-Resident Manufacturer's License				7		
Non-Resident Seller's Permit	10		7	44		
Private Carrier's Permit		2		8		
Private Club Exemption Certificate Permit	1					
Private Club Late Hours Permit	8		2	14		
Private Club Registration Permit	34		2	66		
Wholesaler's Permit				2		
Wine Bottler's Permit				1		
Winery Permit		2		2		
Total	<u>403</u>	<u>83</u>	<u>41</u>	<u>894</u>		

Unauthorized Beverage Violation

Mixed Beverage Late Hours Permit	1					
Mixed Beverage Permit	1					
Retail Dealer's Off-Premise License		2				
Retail Dealer's On-Premise Late Hours License				1		
Wine and Beer Retailer's Off-Premise Permit	2	1				
Wine and Beer Retailer's Permit	1			1		
Wine Only Package Store Permit		2				
Total	<u>5</u>	<u>5</u>		<u>2</u>		

Unauthorized Use of License or Permit Violation

Mixed Beverage Late Hours Permit				2		
Mixed Beverage Permit				2		
Retail Dealer's Off-Premise License	1	10				
Retail Dealer's On-Premise Late Hours License	1			1		
Retail Dealer's On-Premise License	1					
Wine and Beer Retailer's Permit	2			1		

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Causes	Unaudited		Warnings Issued	Causes Dismissed	Applications	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Unauthorized Use of License or Permit Violation (continued)</u>						
Wine and Beer Retailer's Off-Premise Permit		1		1		
Wine Only Package Store Permit		<u>10</u>				
Total	<u>5</u>	<u>21</u>		<u>7</u>		
<u>Unlawful Consumption on Premise Violation</u>						
Local Cartage Permit		3				
Package Store Permit		4				
Retail Dealer's Off-Premise License		6	1			
Wine and Beer Retailer's Off-Premise Permit		1	1			
Wine Only Package Store Permit		<u>2</u>	<u>1</u>			
Total		<u>16</u>	<u>3</u>			
<u>Unlawful Possession Violation</u>						
Retail Dealer's On-Premise Late Hours License	1			1		
Wine and Beer Retailer's Permit	<u>1</u>			<u>2</u>		
Total	<u>2</u>			<u>3</u>		
<u>Unlawful Sale Violation</u>						
Beverage Cartage Permit		4				
Mixed Beverage Late Hours Permit	1					
Mixed Beverage Permit	1					
Private Club Registration Permit		4				
Retail Dealer's On-Premise Late Hours License	1					
Wine and Beer Retailer's Permit	<u>1</u>	<u>2</u>		<u>1</u>		
Total	<u>4</u>	<u>10</u>		<u>1</u>		

Unaudited

Analysis of Hearings and Agreements (concluded)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings</u>	<u>Causes</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>	<u>Issued</u>	<u>Dismissed</u>	<u>Refused</u>	<u>Granted</u>
<u>Weapons Violation</u>						
Mixed Beverage Late Hours Permit			<u>1</u>			
Mixed Beverage Permit			<u>1</u>			
Total			<u>2</u>			
GRAND TOTALS-	<u>674</u>	<u>623</u>	<u>76</u>	<u>1,359</u>	<u>10</u>	<u>25</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited
LIQUOR PERMITS AND BEER LICENSES BY CLASS
FISCAL YEAR ENDED AUGUST 31, 1991

<u>Liquor Permits</u>	<u>Issued Fiscal Year 1991</u>
Agent's Permit	7,505
Airline Beverage Permit	17
Beverage Cartage Permit	4,017
Bonded Warehouse Permit	8
Brewer's Permit	5
Carrier's Permit	423
Caterer's Permit	488
Daily Temporary Mixed Beverage Permit	809
Daily Temporary Private Club Permit	80
Distiller's and Rectifier's Permit	0
General Class B Wholesaler's Permit	195
Industrial Permit	49
Limousine Service Alcoholic Beverage Permit	0
Local Cartage Permit	1,033
Local Class B Wholesaler's Permit	43
Local Distributor's Permit	456
Local Industrial Alcohol Manufacturer's Permit	3
Manufacturer's Agent's Permit	300
Market Research Packager's Permit	2
Medicinal Permit	0
Minibar Permit	13
Mixed Beverage Late Hours Permit	3,938
Mixed Beverage Permit	5,597
Non Resident Brewer's Permit	61
Non Resident Seller's Permit	537
Package Store Permit	2,633
Passenger Train Beverage Permit	3
Physician's Permit	0
Private Carrier's Permit	299
Private Club Exemption Certificate Permit	500
Private Club Late Hours Permit	447
Private Club Registration Permit	1,804
Private Storage Permit	6
Public Storage Permit	8
Wholesaler's Permit	52
Wine and Beer Retailer's Permit (Excursion Boat)	12
Wine and Beer Retailer's Permit (Railway Car)	0
Wine Bottler's Permit	24
Wine Only Package Store Permit	3,663
Winery Permit	30
Totals	<u>35,060</u>
<u>Beer Licenses and Wine and Beer Retailer's Permits</u>	
Agent's Beer License	7,906
Beer Retailer's Off Premise License	8,459
Beer Retailer's On Premise License	2,994
Branch Distributor's License	89
General Distributor's License	202
Importer's Carrier's License	33
Importer's License	238
Local Distributor's License	38
Manufacturer's License	7
Non Resident Manufacturer's License	99
Retail Dealers On Premise Late Hours License	2,695
Temporary License	5,456
Wine and Beer Retailer's Off Premise Permit	9,481
Wine and Beer Retailer's Permit	<u>10,309</u>
Totals	<u>48,006</u>
TOTAL LICENSES AND PERMITS	<u>83,066</u>

Unaudited

WET-DRY STATUS OF COUNTIES AS OF AUGUST 31, 1991

+Indicates sale of mixed beverages is legal in all or part
of county (94)

*Indicates counties totally wet for distilled spirits (37);
All others dry in part (77)

COUNTIES IN WHICH DISTILLED SPIRITS ARE LEGAL: 181

Anderson	Dickens	+Jim Wells	+Potter
+*Aransas	+Dimmitt	*Karnes	+*Presidio
Archer	+Donley	Kaufman	Rains
Atascosa	+*Duval	+*Kendall	+Randall
+*Austin	Eastland	Kenedy	*Reagan
+Bandera	+Ector	+Kerr	Red River
*Bastrop	Edwards	Kimble	+Reeves
+*Bee	+*El Paso	King	Refugio
+Bell	Ellis	+*Kinney	Robertson
+*Bexar	+Falls	+Kleberg	Runnels
+Blanco	Fannin	+Lamar	San Augustine
Bosque	Fayette	Lampasas	San Jacinto
+Brazoria	+*Fort Bend	+La Salle	+San Patricio
+*Brazos	+Frio	+Lavaca	San Saba
+*Brewster	+Galveston	+Lee	*Schleicher
Brooks	Garza	Leon	Shackelford
Brown	+Gillespie	Liberty	Shelby
Burleson	+Goliad	Lipscomb	+*Starr
+Burnet	Gonzales	Live Oak	Stonewall
+Calhoun	Gray	+Llano	+*Sutton
Callahan	Grayson	+*Loving	+Tarrant
+*Cameron	Gregg	+Lubbock	+Taylor
+Camp	+Grimes	Marion	*Terrell
Carson	+Guadalupe	+Matagorda	+Titus
Cass	Hall	+Maverick	+Tom Green
Castro	Hamilton	+McCulloch	+*Travis
Chambers	Hardin	+McLennan	*Trinity
Childress	+Harris	+Medina	Upshur
Clay	Harrison	Menard	*Upton
Coleman	Haskell	+Midland	Uvalde
Collin	+Hays	Milam	+Val Verde
+*Colorado	+Henderson	Mills	+Victoria
+*Comal	+*Hidalgo	Mitchell	+Walker
Comanche	+Hill	Montague	+Waller
Cooke	+Hockley	+Montgomery	Ward
Coryell	Hood	+*Moore	+*Washington
*Crockett	+Howard	Nacogdoches	+*Webb
Crane	+*Hudspeth	+Navarro	+Wharton
*Culberson	Hunt	Newton	+Wichita
Dallam	Hutchinson	Nolan	Wilbarger
+Dallas	+Jackson	+Nueces	+Willacy
+Dawson	+Jasper	+Orange	+Williamson
Deaf Smith	Jeff Davis	Palo Pinto	+*Wilson
+Denton	+Jefferson	Pecos	*Winkler
+DeWitt	+*Jim Hogg	+Polk	+*Zapata
			+Zavala

Unaudited

COUNTIES IN WHICH ONLY 4% BEER IS LEGAL: 12

Counties only partially wet.

Baylor
Caldwell
Cherokee

Concho
Hartley
Irion

Mason
McMullen
Oldham

Rockwall
Sabine
Stephens

COUNTIES IN WHICH 14% OR LESS ALCOHOLIC BEVERAGES ARE LEGAL: 5

Glasscock
Johnson

Limestone

Somervell

Wise

COUNTIES WHOLLY DRY: 56

Andrews
Angelina
Armstrong
Bailey
Borden
Bowie
Briscoe
Cochran
Coke
Collingsworth
Cottle
Crosby
Delta
Erath
Fisher

Floyd
Foard
Franklin
Freestone
Gaines
Hale
Hansford
Hardeman
Hemphill
Hopkins
Houston
Jack
Jones
Kent
Knox

Lamb
Lynn
Madison
Martin
Morris
Motley
Ochiltree
Panola
Parker
Parmer
Real
Roberts
Rusk
Scurry
Sherman

Smith
Sterling
Swisher
Terry
Throckmorton
Tyler
Van Zandt
Wheeler
Wood
Yoakum
Young

Unaudited

LOCAL OPTION ELECTIONS

There were six local option elections during the fiscal year ending August 31, 1991. Two elections were called to legalize the sale of all alcoholic beverages for off-premise consumption only; one remained "dry," and one became "wet." One election was called to legalize the sale of all alcoholic beverages, including mixed beverages; one became "wet." Three elections were called to legalize the sale of beer and wine for off-premise consumption only; two remained "dry," and one became "wet."

The voting for the fiscal year:

BOSQUE COUNTY

A local option election was held on May 4, 1991, in the City of Walnut Springs, Bosque County, for the issue of "The legal sale of all alcoholic beverages for off-premise consumption only." The election failed by a vote of 108 FOR and 128 AGAINST. The City of Walnut Springs, Bosque County, was "dry" before the election and remains "dry."

BURNET COUNTY

A local option election was held on July 20, 1991, in the City of Burnet, Burnet County, for the issue of "The legal sale of all alcoholic beverages for off-premise consumption only." The election passed by a vote of 367 FOR and 212 AGAINST. The City of Burnet, Burnet County, was "wet" for the legal sale of beer before the election and became "wet" for the legal sale of all alcoholic beverages for off-premise consumption only.

GRAYSON COUNTY

A local option election was held on February 7, 1991, in the City of Southmayd, Grayson County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election failed by a vote of 52 FOR and 85 AGAINST. The City of Southmayd, Grayson County, was "dry" before the election and remains "dry."

HENDERSON COUNTY

A local option election was held on March 30, 1991, in the City of Trinidad, Henderson County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election failed by a vote of 89 FOR and 212 AGAINST. The City of Trinidad, Henderson County, was "dry" before the election and remains "dry."

Unaudited

Local Option Elections (concluded)

JOHNSON COUNTY

A local option election was held on February 25, 1991, in the City of Rio Vista, Johnson County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election passed by a vote of 121 FOR and 94 AGAINST. The City of Rio Vista, Johnson County, was "dry" before the election and became "wet" for the legal sale of beer and wine for off-premise consumption only.

ORANGE COUNTY

A local option election was held on February 23, 1991, in the City of West Orange, Orange County, for the issue of "The legal sale of all alcoholic beverages, including mixed beverages." The election passed by a vote of 475 FOR and 317 AGAINST. The City of West Orange, Orange County, was "dry" before the election and became "wet" for the legal sale of all alcoholic beverages, including mixed beverages.

Unaudited

PORTS OF ENTRY

Tax collection stations are maintained at eighteen international crossings along the Texas-Mexico border. The Port of Entry Inspectors at these stations are responsible for collecting state tax on all alcoholic beverages imported by individuals into the State of Texas from Mexico. They also enforce those provisions of the Alcoholic Beverage Code pertaining to the importation and possession of alcoholic beverages. Collection of the tax is signified by the placing of a tax stamp on each container of an alcoholic beverage brought into the State. During the fiscal year 7,137 containers of alcoholic beverages were confiscated and destroyed for the following reasons: unlawful size, excessive amounts, intoxicated persons transporting liquor, refusal by persons to pay tax, smuggling and possession by persons under twenty-one years of age.

Tax collection facilities are maintained at Amistad Dam, Brownsville, Del Rio, Eagle Pass, El Paso, Fabens, Falcon, Hidalgo, Laredo, Los Ebanos, Presidio, Progreso, Rio Grande City, Roma and Ysleta.

An administrative fee of \$.50 per container stamped is collected at each Ports of Entry location. During the fiscal year \$1,377,558 was collected as administrative fees.

Revenue derived from tax collections and administrative fees at these Ports of Entry amounted to \$2,940,704 during the fiscal year, as shown below:

Amistad	\$ 3,203
Brownsville - two ports of entry	379,011
Del Rio	132,107
Eagle Pass	172,293
El Paso - two ports of entry	486,811
Fabens	1,709
Falcon	-
Hidalgo	361,024
Laredo - two ports of entry	666,542
Los Ebanos	-
Presidio	14,959
Progreso	580,873
Rio Grande City	12,195
Roma	56,142
Ysleta	73,835
Total	<u>\$2,940,704</u>

Ports of Entry Inspectors of the Texas Alcoholic Beverage Commission have worked with Federal Customs Officers at the various Ports of Entry in order to prevent evasion of taxes due the State and to prevent any violation of federal or state laws. Federal officers have given every assistance to our personnel in enforcing all provisions of law.

Unaudited

EXCISE TAX STAMPS ON HAND

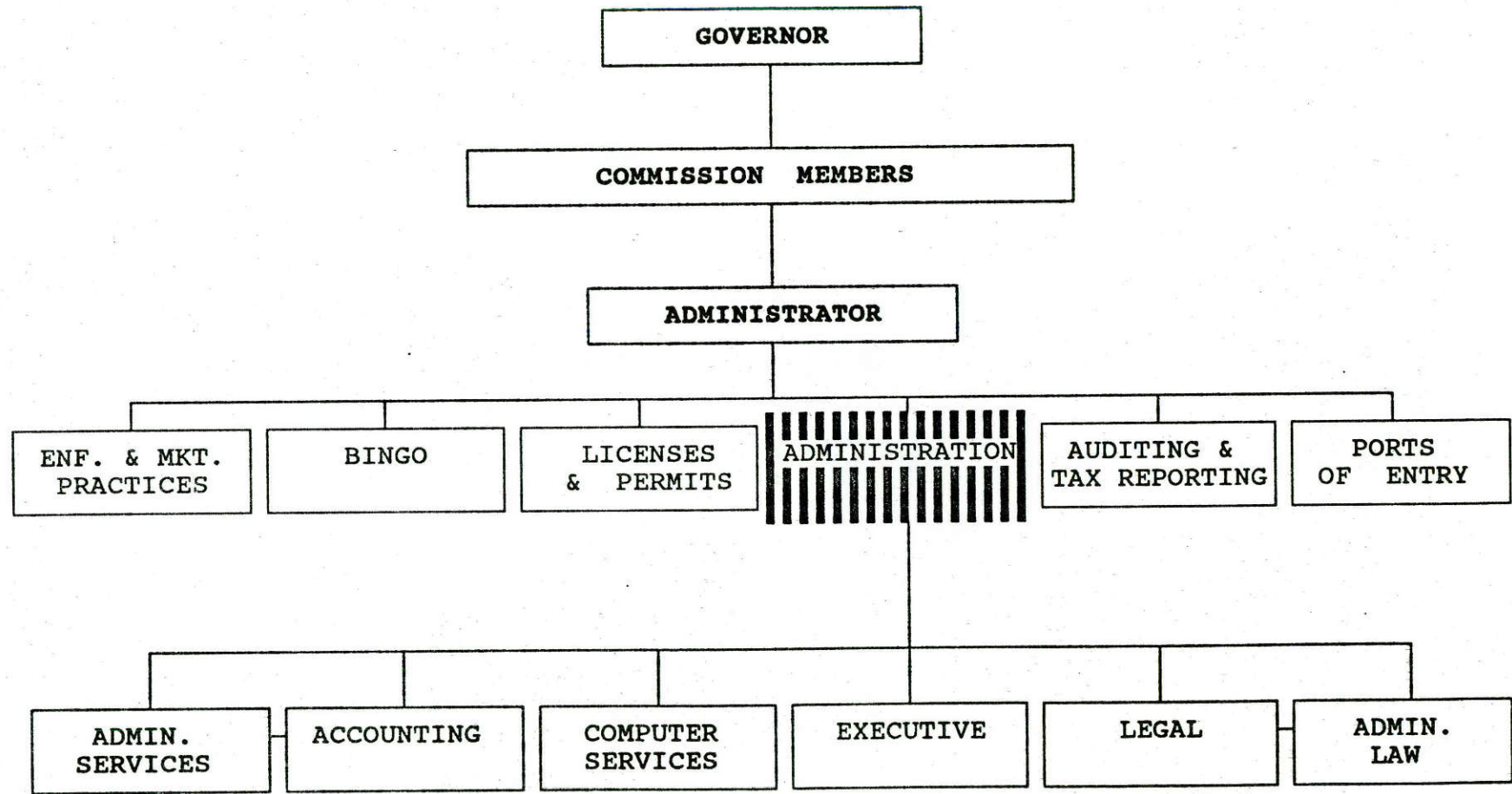
Excise tax stamps are consigned to the Texas Alcoholic Beverage Commission by the State Treasury for the collection of taxes on alcoholic beverages imported across the international bridges along the Texas-Mexico border. The Commission is also authorized, by Tex. Tax Code Ann., Sec. 154,024 (Vernon Supp. 1986), to collect taxes on cigarettes that are imported into the State through the international ports of entry.

A summary of transactions in the excise tax stamps account and the inventories of consigned stamps on hand for the past two fiscal years follows:

	<u>Year Ended August 31,</u>	
	<u>1991</u>	<u>1990</u>
Excise Tax Stamps - Beginning Inventory	\$ 554,490	\$ 682,384
Excise Tax Stamps Issued	1,579,634	1,508,642
Tax Rate Increase of 07-01-90		6,926
Excise Tax Stamps Available for Sale	<u>2,134,124</u>	<u>2,197,952</u>
Excise Tax Stamps Sold	<u>(1,563,075)</u>	<u>(1,643,462)</u>
Excise Tax Stamps - Ending Inventory	<u>\$ 571,049</u>	<u>\$ 554,490</u>
<u>Whole Cent Value of Excise Tax Stamps on</u>		
<u>Hand at International Bridges</u>		
El Paso Bridges	\$ 94,975	\$ 98,946
Laredo Bridges	127,174	96,920
Hidalgo Bridge	98,828	100,544
Brownsville Bridges	62,111	100,459
Del Rio Bridge	29,130	29,792
Eagle Pass Bridge	30,345	17,223
Progreso Bridge	78,079	69,949
Roma Bridge	<u>50,407</u>	<u>40,657</u>
Total, as above	<u>\$ 571,049</u>	<u>\$ 554,490</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

ORGANIZATIONAL CHART



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HISTORICAL FINANCIAL INFORMATION (UNAUDITED)

Financial data presented here is for historical purposes only, and is shown as a convenience to persons who have a general interest in the history of the Commission activities from the date the agency was created in 1935. The various financial data were derived using the Commission's accounting methods during the year(s) shown; for example, in certain years the Commission used the "cash" method of accounting, and the "accrual" method has been used since 1978. Data shown in the appendix has not been independently verified nor does the Commission expect that it will be; rather, it is intended to be for use of persons desiring a historical perspective of the Commission's regulatory activities only.

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

**CUMULATIVE STATEMENT OF REVENUE
NOVEMBER 16, 1935 TO AUGUST 31, 1991**

	Previous Years Nov. 16, 1935 to August 31, 1990	Fiscal Year 1991	Total for Period
PERMIT AND LICENSE FEES			
Liquor Permits	\$ 106,686,660.01	\$ 4,237,331.00	\$ 110,923,991.01
Mixed Beverage Permits	130,449,077.00	8,433,986.00	138,883,063.00
Beer Licenses	37,320,930.07	1,752,969.75	39,073,899.82
Temporary Beer Licenses	1,519,307.40	163,680.00	1,682,987.40
Wine and Beer Permits	30,022,143.49	2,486,593.75	32,508,737.24
Total Permit and License Fees	305,998,117.97	17,074,560.50	323,072,678.47
TAXES			
Collected on Audits	84,650,589.85	7,319,331.37	91,969,921.22
Direct Taxes	3,828,198.75	236,961.46	4,065,160.21
Liquor Excise Tax	1,222,844,604.26	43,538,597.60	1,266,383,201.86
Malt Liquor Excise Tax	47,759,588.23	4,422,859.36	52,182,447.59
Wine Excise Tax	119,411,925.40	6,259,500.39	125,671,425.79
Beer Excise Tax	1,689,780,949.52	86,142,798.18	1,775,923,747.70
Gross Receipts Tax	2,033,237,816.36	229,802,351.31	2,263,040,167.67
Service Fees	12,153,285.94	359,205.63	12,512,491.57
Cigarette Tax	55,153.57	35,209.75	90,363.32
Prescription Stamp Sales	72,935.72	-	72,935.72
Additional Tax, Floor Stock Liquor	1,207,905.93	-	1,207,905.93
Additional Tax, Floor Stock Wine	87,915.29	-	87,915.29
Additional Tax, Floor Stock Ale	1,074.04	-	1,074.04
Export Tax, Liquor and Wine	18,968.26	-	18,968.26
Total Taxes	5,215,110,911.12	378,116,815.05	5,593,227,726.17
CONFISCATED SALES			
Alcoholic Beverages	3,221,545.80	111,983.15	3,333,528.95
Vehicles	43,654.07	-	43,654.07
Total Confiscated Sales	3,265,199.87	111,983.15	3,377,183.02
MISCELLANEOUS			
Penalty on Bonds	9,600.00	-	9,600.00
Filing Fee for Beer Tax Refund	1,985.00	-	1,985.00
Equip. Sales, Office Fees, Misc. Revenue & Cancelled Warrants	726,912.55	57,111.39	784,023.94
Other Funds	1,291.47	-	1,291.47
Interest - Depository and Other	88,902.40	6,892.70	95,795.10
Refunds to Appropriations	143,304.16	-	143,304.16
Damages Collected	500.12	-	500.12
Purchase of Evidence Sales	4,439.33	-	4,439.33
Interdepartmental Transfer	461.50	-	461.50
Fines	14,910,332.48	1,690,700.00	16,601,032.48
Administrative Fee	5,765,083.50	1,447,218.00	7,212,301.50
Bartender Training Fees	342,758.00	155,578.00	498,336.00
Label Approval	274,975.00	83,825.00	358,800.00
Total Miscellaneous	22,270,545.51	3,441,325.09	25,711,870.60
TOTAL REVENUE	5,546,644,774.47	398,744,683.79	5,945,389,458.26
Non-Revenue Receipts	888,161.78	100,383.27	988,545.05
Appro. from General Fund	25,000.00	-	25,000.00
Appro. from State Comptroller	28,745.00	-	28,745.00
Bal. Beer Tax Fund 11-15-35	48,015.61	-	48,015.61
TOTAL RECEIPTS	\$ 5,547,634,696.86	\$ 398,845,067.06	\$ 5,946,479,763.92

Unaudited

COMPARATIVE STATEMENT OF REVENUE
FISCAL YEAR 1990 TO FISCAL YEAR 1991

	Fiscal Year 1990	Fiscal Year 1991	Increase or (Decrease)
<u>PERMIT AND LICENSE FEES</u>			
Liquor Permits	\$ 4,314,229.50	\$ 4,237,331.00	\$ (76,898.50)
Mixed Beverage Permits	8,926,732.27	8,433,986.00	(492,746.27)
Beer Licenses	1,840,524.25	1,752,969.75	(87,554.50)
Temporary Beer Licenses	155,150.00	163,680.00	8,530.00
Wine and Beer Permits	2,558,267.73	2,486,593.75	(71,673.98)
Total Permit and License Fees	17,794,903.75	17,074,560.50	(720,343.25)
<u>TAXES</u>			
Collected on Audits	7,037,552.89	7,319,331.37	281,778.48
Direct Taxes	246,465.13	236,961.46	(9,503.67)
Liquor Excise Tax	43,891,220.17	43,538,597.60	(352,622.57)
Malt Liquor Excise Tax	4,094,040.31	4,422,859.36	328,819.05
Wine Excise Tax	6,377,213.13	6,259,500.39	(117,712.74)
Beer Excise Tax	85,314,819.16	86,142,798.18	827,979.02
Gross Receipts Tax	188,619,951.22	229,802,351.31	41,182,400.09
Service Fees	366,225.56	359,205.63	(7,019.93)
Cigarette Tax	12,963.20	35,209.75	22,246.55
Total Taxes	335,960,450.77	378,116,815.05	42,156,364.28
<u>CONFISCATED SALES</u>			
Alcoholic Beverages	-	111,983.15	111,983.15
Total Confiscated Sales	0.00	111,983.15	111,983.15
<u>MISCELLANEOUS</u>			
Equip. Sales, Office Fees, Misc. Revenue & Cancelled Warrants	149,250.85	57,111.39	(92,139.46)
Interest - Depository and Other	8,317.42	6,892.70	(1,424.72)
Fines	1,600,802.00	1,690,700.00	89,898.00
Administrative Fee	1,571,805.00	1,447,218.00	(124,587.00)
Bartender Training Fees	123,104.00	155,578.00	32,474.00
Label Approval	88,750.00	83,825.00	(4,925.00)
Total Miscellaneous	3,542,029.27	3,441,325.09	(100,704.18)
<u>TOTAL REVENUE</u>	<u>\$ 357,297,383.79</u>	<u>\$ 398,744,683.79</u>	<u>\$ 41,447,300.00</u>

COLLECTIONS BY MONTH

September	\$ 29,569,328.22	\$ 34,405,958.29	\$ 4,836,630.07
October	28,332,311.02	30,933,036.28	2,600,725.26
November	28,761,845.21	32,863,265.77	4,101,420.56
December	28,988,010.25	32,802,839.98	3,814,829.73
January	32,274,321.89	37,582,711.10	5,308,389.21
February	26,327,215.35	28,748,285.33	2,421,069.98
March	26,962,987.58	28,985,242.44	2,022,254.86
April	31,576,441.74	35,290,344.13	3,713,902.39
May	28,856,495.48	33,340,289.63	4,483,794.15
June	31,934,885.10	36,552,820.57	4,617,935.47
July	30,824,501.20	33,478,242.78	2,653,741.58
August	32,889,040.75	33,761,647.49	872,606.74
<u>TOTAL REVENUE</u>	<u>\$ 357,297,383.79</u>	<u>\$ 398,744,683.79</u>	<u>\$ 41,447,300.00</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

CUMULATIVE STATEMENT OF EXPENDITURES
NOVEMBER 16, 1935 TO AUGUST 31, 1991

	Previous Years Nov. 16, 1935 to August 31, 1990	Fiscal Year 1991	Total for Period
COMPENSATION			
Per Diem to Commission Members	\$ 31,860.00	\$ 90.00	\$ 31,950.00
Salaries	254,196,955.12	20,926,706.05	275,123,661.17
State Retirement Matching	3,716,074.30	-	3,716,074.30
O.A.S.I. Matching	2,960,011.99	-	2,960,011.99
Total Compensation	260,904,901.41	20,926,796.05	281,831,697.46
MAINTENANCE AND MISCELLANEOUS			
Laboratory Supplies and Analysis	10,956.58	-	10,956.58
Accumulative Evidence	723,265.87	8,279.34	731,545.21
Premiums on Bonds	23,827.37	-	23,827.37
Postage, Telegraph, Telephone, Express and Supplies	6,456,423.45	579,820.73	7,036,244.18
Traveling Expense	24,425,665.82	372,068.24	24,797,734.06
Automobile and Truck Expense	2,064,944.40	279,974.29	2,344,918.69
Books, Stationery, Printing and Office Supplies	2,255,358.44	191,831.14	2,447,189.58
Rental of Office Machines	1,496,920.27	252,274.26	1,749,194.53
Court Costs, Witness Fees and Contingent Expenses	7,735,537.93	1,418,622.88	9,154,160.81
Office Rent, Main and Field	13,912,743.87	1,297,212.93	15,209,956.80
Uniforms, Port of Entry Inspectors	356,556.87	13,471.40	370,028.27
Furniture and Equipment	7,043,884.89	1,037,940.10	8,081,824.99
Arms, Ammunition & Training Exp.	6,924.66	-	6,924.66
Liquor, Wine and Beer Stamps	962,698.07	-	962,698.07
Automobiles, Truck & Passenger	5,380,288.05	649,524.00	6,029,812.05
Buildings and Land	125,004.86	6,226.00	131,230.86
Bridge Change Fund (Petty Cash)	3,500.00	-	3,500.00
Total Maintenance and Misc.	72,984,501.40	6,107,245.31	79,091,746.71
TOTAL EXPENDITURES	333,889,402.81	27,034,041.36	360,923,444.17
REFUNDS (TAX AND LICENSE)	15,894,154.78	-	15,894,154.78
TOTAL DISBURSEMENTS	\$ 349,783,557.59	\$ 27,034,041.36	\$ 376,817,598.95

RECAPITULATION

	Previous Years Nov. 16, 1935 to August 31, 1990	Fiscal Year 1991	Total for Period
TOTAL GROSS RECEIPTS	\$ 5,547,634,696.86	\$ 398,845,067.06	\$ 5,946,479,763.92
TOTAL EXPENDITURES	333,889,402.81	27,034,041.36	360,923,444.17
NET GROSS RECEIPTS	5,213,745,294.05	371,811,025.70	5,585,556,319.75
LESS: REFUNDS (TAX AND LICENSE)	15,894,154.78	-	15,894,154.78
TOTAL NET RECEIPTS	\$ 5,197,851,139.27	\$ 371,811,025.70	\$ 5,569,662,164.97

Unaudited

COMPARATIVE STATEMENT OF EXPENDITURES
FISCAL YEAR 1990 TO FISCAL YEAR 1991

	Fiscal Year 1990	Fiscal Year 1991	Increase or (Decrease)
<u>COMPENSATION</u>			
Per Diem Commission Members	\$ -	\$ 90.00	\$ 90.00
Salaries	20,253,635.70	20,926,706.05	673,070.35
Total Compensation	<u>20,253,635.70</u>	<u>20,926,796.05</u>	<u>673,160.35</u>
<u>MAINTENANCE AND MISCELLANEOUS</u>			
Accumulating Evidence	8,269.60	8,279.34	9.74
Postage, Telegraph, Telephone, Express & Supplies	533,361.31	579,820.73	46,459.42
Traveling Expense	409,863.87	372,068.24	(37,795.63)
Automobile Expense	253,100.52	279,974.29	26,873.77
Books, Stationery, Printing and Office Supplies	165,306.43	191,831.14	26,524.71
Rental of Office Machines	144,036.86	252,274.26	108,237.40
Court Costs, Witness Fees and Contingent Expenses	755,970.17	1,418,622.88	662,652.71
Office Rent, Main & Field	1,284,395.08	1,297,212.93	12,817.85
Furniture and Equipment	589,876.42	1,037,940.10	448,063.68
Automobiles, Truck & Passenger	759,776.32	649,524.00	(110,252.32)
Buildings and Land	240.00	6,226.00	5,986.00
Uniforms, Ports of Entry Inspectors	6,881.43	13,471.40	6,589.97
Total Maintenance & Misc.	<u>4,911,078.01</u>	<u>6,107,245.31</u>	<u>1,196,167.30</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 25,164,713.71</u>	<u>\$ 27,034,041.36</u>	<u>\$ 1,869,327.65</u>

PER CAPITA CONSUMPTION
FISCAL YEAR 1991

	Total Tax Collections	Total Gallons	Per Capita Consumption
Distilled Spirits	\$ 43,802,065.80	18,250,859	1.0744
Wine (Estimated)	\$ 6,431,961.51	25,945,791	1.5274
Beer	\$ 88,231,445.83	455,862,469	26.8367
Ale	\$ 4,693,490.97	23,704,500	1.3955

NOTE: Statistics based on tax collections by the Commission and Bureau of Census
Estimate of Population April 1, 1990 of 16,986,510 inhabitants

Unaudited

COMPARATIVE OPERATING STATEMENT
FISCAL YEAR 1990 TO FISCAL YEAR 1991

	Fiscal Year 1990	Fiscal Year 1991
Total Revenue	\$ 357,297,383.79	\$ 398,744,683.79
Less: Operating Expenses	25,164,713.71	27,034,041.36
Net Revenue	<u>\$ 332,132,670.08</u>	<u>\$ 371,710,642.43</u>
NET REVENUE INCREASE 1991		<u>\$ 39,577,972.35</u>

STATEMENT OF REVENUE
FISCAL YEARS NOVEMBER 16, 1935 TO AUGUST 31, 1991

<u>FISCAL YEAR</u>	<u>TOTAL REVENUE</u>	<u>TOTAL RECEIPTS</u>
Nov. 16, 1935 to August 31, 1983	\$ 3,114,009,285.93	
1984	307,369,652.10	
1985	359,310,444.90	
1986	374,434,583.19	
1987	351,311,872.30	
1988	340,172,377.86	
1989	342,739,174.40	
1990	357,297,383.79	
1991	398,744,683.79	
<u>TOTAL REVENUE</u>		\$ 5,945,389,458.26
Non-Revenue		988,545.05
Appropriated from General Fund		25,000.00
Appropriated from State Comptroller		28,745.00
Balance Beer Tax Fund 11-15-35		<u>48,015.61</u>
<u>TOTAL RECEIPTS</u>		<u>\$ 5,946,479,763.92</u>

