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FOR FISCAL YEAR 1990

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# TEXAS ALCOHOLIC BEVERAGE COMMISSION

Post Office Box 13127; Capitol Station, Austin, Texas 78711-3127  
(512) 458-2500

W.S. McBeath, Administrator

November 1, 1990

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Honorable William Clements, Governor  
 Honorable Bob Bullock, State Comptroller  
 Honorable Ann Richards, State Treasurer  
 Mr. Jim Oliver, Director, Legislative Budget Board  
 Mr. Lawrence F. Alwin, State Auditor

Greetings:

We are pleased to submit the Annual Financial Report of the Texas Alcoholic Beverage Commission for the year ended August 31, 1990, 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. Fred Marosko, at (512) 458-2500.

Sincerely,

W. S. McBeath

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Unaudited

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TEXAS ALCOHOLIC BEVERAGE COMMISSION (458) Unaudited

**EXHIBIT I**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
 August 31, 1990  
 (With comparative memorandum totals for August 31, 1989)

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE
	General Fund 001	Trust and Agency (EXH C-1)
<b>ASSETS</b>		
Cash:		
Cash on Hand	\$ 3,600	\$
Cash in Bank (Note 3)	12,000	
Cash in Treasury		425,425
Legislative Appropriations	4,393,698	
Receivables:		
Taxes Receivable		2,557,295
Less: Allowance for Uncollectibles		(1,999,578)
Intergovernmental Receivables:		
Other Intergovernmental		357,343
Accounts Receivable		120,455
Inventories:		
Consumable Inventories	122,038	
Merchandise Inventories	15,989	
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)		
<b>TOTAL ASSETS</b>	<b>\$ 4,547,325</b>	<b>\$ 1,460,940</b>



Unaudited

ACCOUNT GROUPS		TOTALS	
General Fixed Assets	General Long-Term Debt	(Memorandum Only) 1990	1989
\$	\$	\$ 3,600	\$ 3,600
		12,000	1,500
		425,425	367,494
		4,393,698	2,064,905
		2,557,295	2,308,360
		(1,999,578)	(1,869,708)
		357,343	353,595
		120,455	
		122,038	152,635
		15,989	2,830
99,567		99,567	101,714
5,924,991		5,924,991	5,271,477
3,315,925		3,315,925	3,112,806
86,203		86,203	77,093
	1,650,638	1,650,638	1,327,710
<u>\$ 9,426,686</u>	<u>\$ 1,650,638</u>	<u>\$ 17,085,589</u>	<u>\$ 13,276,011</u>

EXHIBIT I (Continued)

	GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE
	General Fund 001	Trust and Agency (EXH C-1)
<b>LIABILITIES</b>		
Payables:		
Other Intergovernmental Payables	\$	\$ 1,035,515
Accounts Payable	2,520,214	94
Employees Compensable Leave (Note 4)		
Funds Held in Custody for Others		425,331
<b>TOTAL LIABILITIES</b>	<u>2,520,214</u>	<u>1,460,940</u>
<b>FUND EQUITY</b>		
Investment in General Fixed Assets (Note 2)		
FUND BALANCES (DEFICITS):		
Reserved For:		
Encumbrances (Exh. III)	237,857	
Imprest Accounts	15,600	
Unencumbered Appropriations:		
Subject to Lapse	20,503	
Future Operations	1,615,124	
Inventories	138,027	
<b>TOTAL FUND EQUITY</b>	<u>2,027,111</u>	<u>0</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 4,547,325</u>	<u>\$ 1,460,940</u>

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

Unaudited

ACCOUNT GROUPS		TOTALS	
General Fixed Assets	General Long-Term Debt	(Memorandum Only) 1990	1989
\$	\$	\$ 1,035,515	\$ 792,247
		2,520,308	1,735,799
	1,650,638	1,650,638	1,327,710
		425,331	367,341
0	1,650,638	5,631,792	4,223,097
9,426,686		9,426,686	8,563,090
		237,857	197,217
		15,600	5,100
		20,503	132,042
		1,615,124	
		138,027	155,465
9,426,686	0	11,453,797	9,052,914
\$ 9,426,686	\$ 1,650,638	\$ 17,085,589	\$ 13,276,011

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

## EXHIBIT II

COMBINED STATEMENT OF REVENUES, EXPENDITURES, & CHANGES  
IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

For the fiscal year ended August 31, 1990

(With comparative memorandum totals for the fiscal year ended August 31, 1989)

	GOVERNMENTAL		TOTALS	
	FUND TYPES		(Memorandum Only)	
	GENERAL Fund 001		1990	1989
<b>REVENUES:</b>				
Legislative Appropriations:				
Original	\$ 25,886,629	\$ 25,886,629	\$ 20,277,072	
OASI	2,252,475	2,252,475	1,893,204	
Licenses, Fees and Permits	1,297,096	1,297,096	452,432	
Sales of Goods and Services	76,862	76,862	65,713	
Other Revenues	145,058	145,058	186,160	
<b>TOTAL REVENUES</b>	<b>29,658,120</b>	<b>29,658,120</b>	<b>22,874,581</b>	
<b>EXPENDITURES:</b>				
Salaries and Wages	20,374,334	20,374,334	16,594,609	
Payroll Related Costs	2,261,633	2,261,633	1,893,204	
Professional Fees and Services	171,081	171,081		
Travel	414,175	414,175	324,636	
Materials and Supplies	601,074	601,074	612,815	
Communications and Utilities	351,440	351,440	319,279	
Repairs and Maintenance	234,824	234,824	233,044	
Rentals and Leases	1,467,106	1,467,106	1,403,631	
Printing and Reproduction	74,699	74,699	51,956	
Other Expenditures	281,711	281,711	208,911	
Capital Outlay	1,752,409	1,752,409	1,201,109	
<b>TOTAL EXPENDITURES</b>	<b>27,984,486</b>	<b>27,984,486</b>	<b>22,843,194</b>	
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>1,673,634</b>	<b>1,673,634</b>	<b>31,387</b>	
<b>OTHER FINANCING SOURCES (USES):</b>				
Net Change in Consumable Inventories	(17,438)	(17,438)	(13,058)	
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(17,438)</b>	<b>(17,438)</b>	<b>(13,058)</b>	
<b>EXCESS OF REVENUES &amp; OTHER FINANCING SOURCES OVER EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,656,196</b>	<b>1,656,196</b>	<b>18,329</b>	
<b>FUND BALANCES, Sept 1, 1989</b>	<b>489,824</b>	<b>489,824</b>	<b>518,852</b>	
Restatements			1,610	
Lapsed Appropriations	(118,909)	(118,909)	(48,967)	
<b>FUND BALANCES, August 31, 1990</b>	<b>\$ 2,027,111</b>	<b>\$ 2,027,111</b>	<b>\$ 489,824</b>	

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

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TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)**EXHIBIT III****COMPARISON OF FUNDS BUDGETED TO FUNDS APPLIED AND ENCUMBERED**

For the fiscal year ended August 31, 1990

ACTIVITY	Funds Budgeted			
	Legislative Appropriations	Additional Appropriations and Adjustments	Appropriated Rev. & Other Financing Sources	Transfers Between Appropriations
Legislative Appropriations Current Year				
Administration:				
Executive Functions	\$ 427,672	\$ 23,889	\$ 108	\$ 109,192
Administrative Services	1,002,800	33,096	12,857	369,203
Hearings	367,516	16,962	1,430	86,853
Computer Services	660,909	170,851	43,976	383,533
Total Administration	<u>2,458,897</u>	<u>244,798</u>	<u>58,371</u>	<u>948,781</u>
Licensing	<u>638,507</u>	<u>85,486</u>	<u>103,535</u>	<u>206,175</u>
Revenue Collection:				
Auditing	5,203,041	256,272	3,804	191,176
Tax Reporting	423,604	18,761	5,760	50,000
Total Revenue Collection	<u>5,626,645</u>	<u>275,033</u>	<u>9,564</u>	<u>241,176</u>
Enforcement & Marketing Practices	<u>11,232,357</u>	<u>475,504</u>	<u>142,973</u>	<u>408,034</u>
Ports of Entry	<u>2,056,632</u>	<u>88,726</u>		
Bingo	<u>3,687,212</u>	<u>24,056</u>	<u>7,088</u>	<u>(1,804,166)</u>
Headquarters Moving Expense	<u>186,379</u>			
Seminars			<u>715</u>	
<b>TOTAL Current Year</b>				
Legislative Appropriations	25,886,629	1,193,603	322,246	0
Prior Year Appropriations	329,259	3,882	(715)	0
O.A.S.I. Reporting		<u>2,252,475</u>		
<b>TOTAL APPROPRIATIONS</b>	<u>\$ 26,215,888</u>	<u>\$ 3,449,960</u>	<u>\$ 321,531</u>	<u>\$ 0</u>

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

Unaudited

Funds Applied and Encumbered

Totals	Expenditures and Other Financing Uses	Appropriations Lapsed	Encumbrances	Totals	Variance
\$ 560,861	\$ 558,289	\$	\$ 1,545	\$ 559,834	\$ 1,027
1,417,956	1,379,166		29,291	1,408,457	9,499
472,761	469,693		197	469,890	2,871
1,259,269	1,063,822		151,835	1,215,657	43,612
3,710,847	3,470,970	0	182,868	3,653,838	57,009
1,033,703	955,817		175	955,992	77,711
5,654,293	5,612,186		260	5,612,446	41,847
498,125	492,397		260	492,657	5,468
6,152,418	6,104,583	0	520	6,105,103	47,315
12,258,868	12,034,791		49,414	12,084,205	174,663
2,145,358	2,119,975		4,880	2,124,855	20,503
1,914,190	656,787			656,787	1,257,403
186,379	186,071			186,071	308
715				0	715
27,402,478	25,528,994	0	237,857	25,766,851	1,635,627
332,426	213,517	118,909	0	332,426	0
2,252,475	2,252,475			2,252,475	0
\$ 29,987,379	\$ 27,994,986	\$ 118,909	\$ 237,857	\$ 28,351,752	\$ 1,635,627

Note A: Reconciliation of Variance:

Variance as Above:	\$ 1,635,627
Add:	
Encumbrances included in Fund Balance	237,857
Investment in General Fixed Assets	9,426,686
Reserve for Inventories	138,027
Imprest Accounts	15,600
Total Fund Equity per Exhibit I, All Funds	<u>\$ 11,453,797</u>

Unaudited

**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 accounts 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.

**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.



## Unaudited

### 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 a 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 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.

### 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.

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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 Collections--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.

Accounts Receivable

This account represents the accrual of the final deposit for the fiscal year which, although already recognized on the Agency's books, was in transit per the Comptroller's records.

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".

## Unaudited

### 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 Others/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, 1990:

<u>Asset Type</u>	<u>Balance 09-01-89</u>	<u>Additions</u>	<u>Deletions</u>	<u>(Exh I) Balance 08-31-90</u>
Buildings	\$ 101,714	\$	\$ 2,147	\$ 99,567
Furniture & Equipment	5,271,477	1,109,972	456,458	5,924,991
Vehicle, Boats & Aircraft	3,112,806	802,286	599,167	3,315,925
Other Fixed Assets	<u>77,093</u>	<u>9,110</u>		<u>86,203</u>
Total	<u>\$ 8,563,090</u>	<u>\$ 1,921,368</u>	<u>\$ 1,057,772</u>	<u>\$ 9,426,686</u>

Unaudited

**NOTE 3: DEPOSITS**

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

<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 Ann W. Richards, 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, 1990 and 1989, 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 1990 fiscal year which reflects employees' accrued rights to future compensated absences. Changes and balances are stated in terms of hours:

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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	<u>ANNUAL LEAVE</u>	<u>FLSA &amp; STATE COMP TIME</u>	<u>TOTALS</u>
Compensable Leave Hours (09-01-89)	109,890	6,264	116,154
Additions -Increases	88,946	26,549	115,495
Deductions -Decreases	<u>(84,055)</u>	<u>(23,580)</u>	<u>(107,635)</u>
Compensable Leave Balance (08-31-90)	<u>114,781</u>	<u>9,233</u>	<u>124,014</u>

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, 1990, 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	\$ 1,527,745
FLSA & State Comp Time	<u>122,893</u>
Total (Exh. I)	<u>\$ 1,650,638</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) \$ 1,467,106

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,	
1991*	\$ 1,422,415
1992	1,083,797
1993	1,048,412
1994	915,110
1995	637,792
1996 and beyond	<u>0</u>
Total Minimum Future Lease Rental Payments	<u>\$ 5,107,526</u>

\*Includes software leases totaling \$140,358.

Unaudited

**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.

The actuarial valuation of the Employees Retirement System as of August 31, 1989, 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, 1990, were \$1,509,493. This amount is included in Indirect Costs as disclosed in Note 8 as well as in Payroll Related Costs on Exhibit II.

**NOTE 7: DEFERRED COMPENSATION**

At August 31, 1990, 86 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 1990 fiscal year \$197,314 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:	
Employee Retirement System	\$ 1,509,493
State Contributions for Group Insurance:	
Active Employees	1,234,947
Retired Employees	320,898
Unemployment Compensation Benefits	11,645
Workers' Compensation Benefits	<u>173,693</u>
Totals	<u>\$ 3,250,676</u>

Unaudited

**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, 1990, balances, has not been determined. However, the probability of a material impact in any given fiscal year is considered remote.

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, 1995, unless continued in existence by the 74th Legislature as provided by the Act. If abolished, the agency may continue until September 1, 1996, to close out its operations.

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TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

EXHIBIT C-1  
 COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES  
 August 31, 1990  
 (With Comparative totals for August 31, 1989)

	General Revenue Fund (001) (Exh. D-1)	Mixed Beverage Tax Clearance Fund (068) (Exh. D-1)
	<u>                    </u>	<u>                    </u>
ASSETS		
Cash in State Treasury	\$	\$
Taxes Receivable	2,557,295	
Less: Allowance for Doubtful Accounts	(1,999,578)	
Intergovernmental Receivables:		
Other Intergovernmental	357,343	
Other Receivables:		
Accounts Receivable	<u>81,007</u>	<u>39,448</u>
TOTAL ASSETS	<u>\$ 996,067</u>	<u>\$ 39,448</u>
LIABILITIES		
Other Intergovernmental Payables	\$ 996,067	\$ 39,448
Accounts Payable		
Funds Held in Custody For Others		
TOTAL LIABILITIES	<u>996,067</u>	<u>39,448</u>
TOTAL FUND EQUITY	<u>0</u>	<u>0</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 996,067</u>	<u>\$ 39,448</u>

Unaudited

AGENCY FUNDS			
Departmental Suspense Fund (900) (Exh. D-1)	Savings Bond Account Fund (901) (Exh. D-1)	TOTALS	
		(Exh. 1) 1990	1989
\$ 425,331	\$ 94	\$ 425,425	\$ 367,494
		2,557,295	2,308,360
		(1,999,578)	(1,869,708)
		357,343	353,595
		120,455	(1,869,708)
<u>\$ 425,331</u>	<u>\$ 94</u>	<u>\$ 1,460,940</u>	<u>\$ (709,967)</u>
\$ 425,331	\$ 94	\$ 1,035,515	\$ 792,247
		94	153
<u>425,331</u>	<u>94</u>	<u>425,331</u>	<u>367,341</u>
<u>425,331</u>	<u>94</u>	<u>1,460,940</u>	<u>1,159,741</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 425,331</u>	<u>\$ 94</u>	<u>\$ 1,460,940</u>	<u>\$ 1,159,741</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458) Unaudited

EXHIBIT D-1

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL AGENCY FUNDS

For the fiscal year ended August 31, 1990

	Balances September 1, 1989	Additions	Deductions	Balances August 31, 1990
<b>UNAPPROPRIATED RECEIPTS</b>				
<u>General Revenue Fund (001)</u>				
Assets:				
Cash on Hand	\$ 0	\$ 163,052,939	\$ 163,052,939	\$ 0
Accounts Receivable	792,247	10,401,326	10,197,506	996,067
Total Assets	<u>792,247</u>	<u>173,454,265</u>	<u>173,250,445</u>	<u>996,067</u>
Liabilities:				
Funds Held in Custody for Others	<u>792,247</u>	<u>173,454,265</u>	<u>173,250,445</u>	<u>996,067</u>
<b>OTHER AGENCY FUNDS</b>				
<u>Mixed Beverage Tax Clearance Fund (068)</u>				
Assets:				
Cash in State Treasury	0	194,016,892	194,016,892	0
Accounts Receivable	0	39,448	0	39,448
Total Assets	<u>0</u>	<u>194,056,340</u>	<u>194,016,892</u>	<u>39,448</u>
Liabilities:				
Funds Held in Custody for Others	<u>0</u>	<u>194,056,340</u>	<u>194,016,892</u>	<u>39,448</u>
<u>Employees' Savings Bond Account (901)</u>				
Assets:				
Cash in State Treasury	153	72,310	72,369	94
Liabilities:				
Funds Held in Custody for Others	<u>153</u>	<u>72,310</u>	<u>72,369</u>	<u>94</u>
<u>Suspense Fund (900)</u>				
Assets:				
Cash in State Treasury	<u>367,341</u>	<u>324,281</u>	<u>266,291</u>	<u>425,331</u>
Liabilities:				
Unallocated/Undistributed Receipts	<u>\$ 367,341</u>	<u>\$ 324,281</u>	<u>\$ 266,291</u>	<u>\$ 425,331</u>

Unaudited

EXHIBIT D-1 (Continued)  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

	Balances September 1, 1989	Additions	Deductions	Balances August 31, 1990
Totals -All Agency Funds				
Assets:				
Cash on Hand	\$ 0	\$ 163,052,939	\$ 163,052,939	\$ 0
Cash In State Treasury	367,494	194,413,483	194,355,552	425,425
Accounts Receivable	792,247	10,440,774	10,197,506	1,035,515
Total Assets	<u>1,159,741</u>	<u>367,907,196</u>	<u>367,605,997</u>	<u>1,460,940</u>
Liabilities:				
Unallocated/Undistributed Receipts	367,341	324,281	266,291	425,331
Funds Held in Custody for Others	792,400	367,582,915	367,339,706	1,035,609
Total Liabilities	<u>\$ 1,159,741</u>	<u>\$ 367,907,196</u>	<u>\$ 367,605,997</u>	<u>\$ 1,460,940</u>

**SCHEDULE 3**

**DETAIL OF ADDITIONS AND DEDUCTIONS - AGENCY FUNDS**

For the fiscal year ended August 31, 1990

	UNAPPROPRIATED RECEIPTS	
	General Revenue Fund (001)	Mixed Beverage Tax Clearance (068)
Balances, 9-1-89 (Exh D-1)	\$ 792,247	\$
Additions to Cash:		
Payroll Deductions		
Deposits to Fund 900		
Taxes	141,240,456	194,015,758
Licenses, Fees and Permits	21,788,520	
Interest and Investment Income	8,317	
Sales of Goods and Services		
Other Revenue Sources	15,646	1,134
Deductions from Cash:		
Deposits to State Treasury:		
Taxes	(141,240,456)	(194,015,758)
Licenses, Fees and Permits	(21,788,520)	
Interest and Investment Income	(8,317)	
Sales of Goods and Services		
Other Revenue Sources	(15,646)	(1,134)
Deposits to Fund 900		
Savings Bonds Purchased		
Refunds from Employees' Savings Bond Account		
Net Increase (Decrease) in Non-cash Assets:		
Accounts Receivable:		
Taxes	123,918	39,448
Licenses, Fees and Permits	79,902	
Balances, 8-31-90 (Exh D-1)	<u>\$ 996,067</u>	<u>\$ 39,448</u>

Unaudited

OTHER AGENCY FUNDS		Totals	
Suspense Fund (900)	Employees' Savings Bond Account (901)	(Memorandum Only) Year Ended August 31,	
		1990	1989
\$ 367,341	\$ 153	\$ 1,159,741	\$ 1,002,233
	72,310	72,310	54,763
324,281		324,281	422,296
		335,256,214	319,624,611
		21,788,520	22,902,416
		8,317	4,849
		16,780	11,312
		(335,256,214)	(319,624,611)
		(21,788,520)	(22,902,416)
		(8,317)	(4,849)
		(16,780)	(11,312)
(266,291)		(266,291)	(424,326)
	(72,350)	(72,350)	(54,738)
	(19)	(19)	(72)
		163,366	254,685
		79,902	(95,100)
<u>\$ 425,331</u>	<u>\$ 94</u>	<u>\$ 1,460,940</u>	<u>\$ 1,159,741</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 establishes guidelines for activities of all persons engaged in any phase of the alcoholic beverage business. Effective January 1, 1990 this agency became responsible for state bingo activities under authority of the Bingo Enabling Act. 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

Mr. W. S. McBeath of Austin was named Administrator on October 6, 1977, and is currently serving in that position.

Commission members and key personnel serving at August 31, 1990, 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
James Huffines, Member	Austin	11-15-95

KEY PERSONNEL

<u>NAME</u>	<u>TITLE</u>	<u>ANNUAL SALARY RATE (Note A)</u>
W. S. McBeath	Administrator	\$76,125
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
Farris A. Johnson	Director of Hearings	52,500
Jeannene Fox Mills	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
Joe R. Payne	Director of Bingo	52,500
Joseph R. Moritz	Director of Accounting	45,304
Marc Allen Connelly	Attorney VI	43,646

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."

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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.

DISPOSAL OF UNNEEDED RECORDS

Administrators of the Commission have continued to review old records and dispose of those considered to have no further value. The latest request for authority to dispose of unneeded records in compliance with recommended retention period guidelines was April 9, 1990.

SPACE OCCUPIED

State owned space utilized for the operations of the Commission on August 31, 1990 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, 1990, was as 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	2,538
1600 West 38th Street, Austin	Jefferson and Associates	32,794
1600 West 38th-4th Floor, Austin	Jefferson and Associates	1,829
313 East Anderson, Suite 104, Austin	Amberjack, LTD	4,587
15301 North IH. 35, Austin	TIF Joint Venture	7,128
15301 North IH. 35 (Addendum), Austin	TIF Joint Venture	6,880
1900 Garth Road, Suite 10, Baytown	Elaine Watel Friedman	2,150
6450 Concord Road, Beaumont	Lonnie C. Walker	1,990
1706 East 29th Street, Bryan	M and N, Inc.	1,845
5541 Bear Lane, Corpus Christi*	Union National Bank of Texas	2,475
8700 Stemmons Freeway, Dallas	Joventex Corporation	8,185
1170 Westmoreland, El Paso	Pyradyne Partners	2,695
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.	2,047
1601 North Waddill, McKinney	George C. Webb	250
821-A Nolana Loop, McAllen	Yzaquirre Properties	2,588
1330 East 8th Street, Odessa	National Bank of Odessa	2,455
2117 Northwest Loop 286, Paris	Jim Lassiter	1,135
1736 Sunset Boulevard, San Angelo	University National Bank	1,340
4203 Woodcock Drive, San Antonio	The Koger Company	5,867
1206 East Manor Road, Victoria	Business Properties	1,445
1227 North Valley Mills Road, Waco	Lamar 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
Hidalgo International 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	A & M Tower, Inc.	-
Galveston Radio Tower, Hitchcock	Bowen - Smith Corporation	-
Corpus Christi Radio Tower, Robstown	Love Rabe Associates, Inc	-
TOTALS		<u>122,697</u>

\* Denotes square footage rate incorporates free rent each year of the lease.

<u>MONTHLY RENTAL</u>	<u>RATE PER SQUARE FOOT</u>	<u>ANNUAL COST</u>
\$ 1,686.00	\$ 0.8244	\$ 20,232.00
2,115.00	0.8333	25,380.00
31,217.72	0.9519	374,612.64
2,514.88	1.3750	30,178.56
2,748.00	0.5991	32,976.00
5,060.88	0.7100	60,730.56
2,040.00	0.2965	24,480.00
1,950.00	0.9070	23,400.00
1,769.44	0.8892	21,233.28
1,097.77	0.5950	13,173.24
2,314.05	0.8571*	25,454.55*
7,068.53	0.8636	84,822.36
2,288.39	0.8491	27,460.68
4,514.40	0.8323	54,172.80
2,494.08	0.9600	29,928.96
9,033.75	0.7300	108,405.00
2,102.00	0.8276	25,224.00
1,300.00	0.6351	15,600.00
299.00	1.1960	3,588.00
2,199.80	0.8500	26,397.60
2,172.20	0.8848	26,066.40
760.00	0.6696	9,120.00
1,192.60	0.8900	14,311.20
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
1,050.00	1.6154	12,600.00
681.10	0.6450	8,173.20
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
147.00	-	1,764.00
232.00	-	2,784.00
115.00	-	1,380.00
<u>\$102,992.65</u>		<u>\$1,233,597.75</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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	101.67	11/30/90
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 \$171,081 for professional fees during the 1990 fiscal year to Arthur Andersen Consulting.

STATE-OWNED VEHICLES PURCHASED IN FISCAL YEAR 1990

<u>MAKE AND MODEL</u>	<u>QUANTITY</u>	<u>PURCHASE PRICE</u>	<u>FUEL EFFICIENCY</u>	<u>ASSIGNED USE</u>
1990 Ford LTD	60	\$694,320	14-18	Enforcement
1990 Ford Mini-Van	1	14,724	16-24	Utility
1990 International Truck	1	51,611	6-8	Utility
1990 Kentucky Trailer	1	22,632	n/a	Utility



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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>1991</u>
209-C South Danville, Abilene	2,045	\$ 20,232
3131 Bell Street, Amarillo	2,538	12,690
5806 Mesa Drive, Austin	49,317	451,251
313 East Anderson, Suite 104, Austin	4,587	40,584
15301 North Interstate 35, Austin	14,008	84,048
1900 Garth Road, Suite 10, Baytown	2,150	23,400
6450 Concord Road, Beaumont	2,519	25,694
1706 East 29th Street, Bryan	1,845	13,173
5541 Bear Lane, Corpus Christi	2,475	25,455
8700 Stemmons Freeway, Dallas	8,185	84,822
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	1,445	16,195
1227 North Valley Mills Road, Waco	2,078	17,455
120 Fre Mar Valley, Wichita Falls	1,284	10,015
B & M Bridge, Brownsville	50	720
Hidalgo International Bridge, Hidalgo	650	13,500
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
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	-	2,385
Corpus Christi Radio Tower, Robstown	-	1,380
Totals	<u>140,116</u>	<u>\$1,282,057</u>

The above figures reflect base year prices plus any price escalations incurred on leases obligated prior to 9-1-90. The majority of the leases contain yearly escalation clauses.

\*Pending Extension

FUTURE FISCAL YEAR LEASE-RENTAL OBLIGATIONS				LEASE
1992	1993	1994	1995	EXPIRES
\$	\$	\$	\$	08-31-91
451,251	451,251	451,251	451,251	02-02-91
32,976	32,976	32,976		08-31-95
84,048	84,048	84,048	84,048	08-31-94
23,400	23,400	23,400		08-31-95
25,694	25,694	25,694	25,694	08-31-94
13,173				08-31-95
				08-31-92
				08-31-91
				08-31-91
32,426	32,426	32,426	32,426	08-31-91
57,000	57,000	57,000		08-31-95
29,929	29,929	29,929		08-31-94
108,405	108,405	108,405		08-31-94
25,224	25,224			08-31-94
18,600	18,600	18,600		08-31-93
4,788	4,788	4,788		08-31-94
26,398	26,398			08-31-94
25,955	25,955	25,955	25,955	08-31-93
8,280	8,280	8,280	8,280	08-31-95
				08-31-95
59,442	59,442			11-30-90
				08-31-93
				08-31-91
				08-31-91
				08-31-91
720				08-31-91
14,400				08-31-92
10,138	10,138	10,138	10,138	08-31-92
14,362	14,362			08-31-95
4,308				02-29-93
				08-31-92
				08-31-91
2,400	2,400			08-31-93
4,096	4,096			08-31-93
2,220	2,220	2,220		08-31-93
2,784				08-31-94
1,380	1,380			08-31-91
				08-31-93
<u>\$1,083,797</u>	<u>\$1,048,412</u>	<u>\$915,110</u>	<u>\$637,792</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	\$ 43,897,645
Wine	6,379,629
Malt Liquor	4,096,760
Beer	85,369,144
Sub-total	<u>139,743,178</u>
Mixed Drink Tax	194,889,824
Airline Beverage Tax	606,489
Total	<u><u>\$ 335,239,491</u></u>

Unaudited

INVENTORY OF CONFISCATED LIQUORS  
AS OF AUGUST 31, 1990

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	29	10	24	21	7	-	-	-	-	47	-	-
Lubbock	222	26	21	16	40	-	-	-	-	-	-	-
Wichita Falls	185	4	4	3	10	43	3	-	3	494	120	-
Abilene	30	-	1	2	-	5	-	-	-	130	-	-
Fort Worth	4	-	-	1	8	8	-	-	-	2	-	-
Dallas	10	-	1	14	6	719	25	10,065	-	-	-	-
Paris	116	12	-	9	20	-	-	-	-	-	-	1
El Paso	-	-	-	-	1	6	1	-	-	11	-	1
Odessa	76	2	1	1	-	20	-	-	-	-	-	1
Austin	207	3	17	148	2	197	12	-	4	1,229	20	38
Waco	165	56	29	128	8	164	5	-	-	97	30	-
Longview	1,054	26	59	74	51	444	1	72	-	168	-	2
San Antonio	-	-	-	-	-	-	-	-	-	6	-	-
Houston	138	36	145	241	28	238	42	-	-	40	-	-
Beaumont	131	33	12	10	1	78	-	15	42	485	120	-
Corpus Christi	-	-	4	25	14	7	-	-	-	-	-	-
McAllen	-	-	-	-	-	-	-	-	-	-	-	6
San Angelo	-	1	-	3	-	-	-	-	-	33	-	-
Victoria	2	12	11	7	3	22	1	-	-	-	-	-
Bryan	9	34	4	23	202	10	-	56	53	4,042	3	5
Galveston	115	18	3	4	6	17	2	-	-	-	-	1
<b>TOTALS</b>	<b>2,493</b>	<b>273</b>	<b>336</b>	<b>730</b>	<b>407</b>	<b>1,978</b>	<b>92</b>	<b>10,208</b>	<b>102</b>	<b>6,784</b>	<b>293</b>	<b>55</b>

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 7,006 audits, verified payment of taxes and fees in the amount of \$225,491,188 and collected \$7,192,107 in delinquencies. Of the 7,006 audits processed, 6,942 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 \$1,280,212 in delinquencies on one hundred and sixty five 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 9,971 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 1990 fiscal year amounted to \$328,180,972.

The breakdown of these taxes is as follows:

Distilled Spirits and Wine	\$ 49,815,895
Malt Liquor	4,092,240
Beer	85,286,660
Service Fees	366,226
Gross Receipts Tax	<u>188,619,951</u>
Total	<u>\$ 328,180,972</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 DIVISION  
FISCAL YEAR ENDING AUGUST 31, 1990

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>	<u>BALANCE DUE DELINQUENCY</u>
Wholesalers	10	\$ 35,554,590	\$ 4,126	\$ -
General Class B Wholesalers	14	122,091	1,607	-
Local Class B Wholesalers	3	99,491	2,689	3,520
Bridge Accounts	1	640,642	-	-
Wine Bottlers	2	564	-	-
Wineries	4	4,344	763	-
Mixed Beverages	4,881	151,624,415	5,233,531	769,795
Private Clubs - Permit Fee	1,680	4,054,750	723,656	5,549
Private Clubs - Gross Receipts Tax	-	25,722,420	1,115,254	145,835
Private Clubs Exempt	381	3,887,561	80,562	-
Airline Beverages - Excise Tax	2	1,740	-	-
Airline Beverages - Service Fee	-	3,334	16	-
General Distributors	17	2,872,884	8,181	15,509
Branch Distributors	7	805,142	15,515	-
Local Distributors	3	95,109	6,207	-
Passenger Trains - Excise Tax	1	-	-	-
Passenger Trains - Service Fee		2,111	-	-
<b>Totals</b>	<b><u>7,006</u></b>	<b><u>\$225,491,188</u></b>	<b><u>\$ 7,192,107</u></b>	<b><u>\$ 940,208</u></b>

Outstanding Audits on September 1, 1989	1,869,708
Collections or Judgments on Outstanding Audits	596,613
Balance Due on Outstanding Audits	<u>\$ 2,213,303</u>

On August 31, 1990, there were three hundred eighteen (318) audits on which \$2,213,303 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 1990 fiscal year.

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>
Mixed Beverages	612	\$ 31,702,674	\$ 650,228
Private Clubs - Permit Fee	697	2,275,899	401,917
Private Clubs - Gross Receipts Tax	-	14,694,765	526,122
Private Clubs Exempt	<u>65</u>	<u>1,136,077</u>	<u>27,949</u>
Totals	<u>1,374</u>	<u>\$ 49,809,415</u>	<u>\$ 1,606,216</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	3	\$ 20,951,760	\$ 739
General Class B Wholesalers	7	110,781	827
Local Class B Wholesalers	2	71,589	189
Mixed Beverages	1,531	48,630,199	1,936,283
Private Clubs - Permit Fee	139	392,879	56,865
Private Clubs - Gross Receipts Tax	-	2,111,238	98,958
Private Clubs Exempt	42	317,863	5,057
General Distributors	6	214,752	1,999
Branch Distributors	2	65,542	7,190
Local Distributors	3	95,109	6,207
Totals	<u>1,735</u>	<u>\$ 72,961,712</u>	<u>\$ 2,114,314</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>
Wholesalers	1	\$ 5,675,397	\$ 966
General Class B Wholesalers	2	5,856	219
Mixed Beverages	708	16,946,471	443,257
Private Clubs - Permit Fee	21	26,676	1,287
Private Clubs - Gross Receipts Tax	-	124,789	3,842
Private Clubs Exempt	38	307,747	4,523
General Distributors	2	776,675	837
Branch Distributors	<u>1</u>	<u>144,411</u>	<u>1,479</u>
Totals	<u>773</u>	<u>\$ 24,008,022</u>	<u>\$ 456,410</u>

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	\$ 43,511	\$ 665
General Class B Wholesalers	1	261	1
Wineries	1	1,200	-
Mixed Beverages	218	4,942,164	245,350
Private Clubs - Permit Fee	101	133,352	13,035
Private Clubs - Gross Receipts Tax	-	985,746	55,426
Private Clubs Exempt	26	220,050	7,493
Totals	<u>348</u>	<u>\$ 6,326,284</u>	<u>\$ 321,970</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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	\$ 640,642	\$ -
Mixed Beverages	267	6,166,128	337,369
Private Clubs - Permit Fee	12	31,217	696
Private Clubs - Gross Receipts Tax	-	173,338	587
Private Clubs Exempt	13	102,956	4,339
General Distributors	<u>2</u>	<u>267</u>	<u>206</u>
Totals	<u>295</u>	<u>\$ 7,114,548</u>	<u>\$ 343,197</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>
Wholesalers	1	\$ 1,663,808	\$ -
Wineries	1	464	-
Mixed Beverages	185	4,561,880	93,549
Private Clubs - Permit Fee	63	90,226	6,682
Private Clubs - Gross Receipts Tax	-	495,401	31,797
Private Clubs Exempt	47	297,106	5,090
General Distributors	2	39,833	-
Branch Distributors	<u>1</u>	<u>1,591</u>	<u>-</u>
Totals	<u>300</u>	<u>\$ 7,150,309</u>	<u>\$ 137,118</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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	\$ 34	\$ 29
General Class B Wholesalers	1	1,830	-
Wine Bottlers	1	65	-
Mixed Beverages	272	5,160,123	265,821
Private Clubs - Permit Fee	21	30,585	2,064
Private Clubs - Gross Receipts Tax	-	162,048	6,441
Private Clubs Exempt	21	135,091	1,412
General Distributors	<u>2</u>	<u>19,121</u>	<u>83</u>
Totals	<u>319</u>	<u>\$ 5,508,897</u>	<u>\$ 275,850</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>
Wholesalers	1	\$ 1,288,341	\$ 1,030
General Class B Wholesalers	1	2,699	-
Private Clubs - Permit Fee	323	524,415	132,988
Private Clubs - Gross Receipts Tax	-	3,853,247	203,832
Private Clubs Exempt	48	495,044	7,415
General Distributors	1	1,624,853	55
Branch Distributors	<u>2</u>	<u>588,059</u>	<u>1,461</u>
Totals	<u>376</u>	<u>\$ 8,376,658</u>	<u>\$ 346,781</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>
General Class B Wholesalers	1	\$ 581	\$ 561
Wine Bottlers	1	499	-
Wineries	1	1,689	522
Mixed Beverages	286	10,682,886	401,265
Private Clubs - Permit Fee	39	86,919	14,727
Private Clubs - Gross Receipts Tax	-	422,135	12,271
Private Clubs Exempt	<u>7</u>	<u>30,424</u>	<u>1,065</u>
Totals	<u>335</u>	<u>\$ 11,225,133</u>	<u>\$ 430,411</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	\$ 5,872,848	\$ -
Local Class B Wholesalers	1	27,902	2,500
Wineries	1	991	241
Mixed Beverages	496	16,264,720	443,223
Private Clubs - Permit Fee	113	211,009	40,319
Private Clubs - Gross Receipts Tax	-	1,107,737	72,633
Private Clubs Exempt	41	424,804	7,956
Airline Beverages - Excise Tax	1	1,740	-
Airline Beverages - Service Fee	-	3,271	-
General Distributors	2	197,383	5,000
Totals	<u>656</u>	<u>\$ 24,112,405</u>	<u>\$ 571,872</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>
Wholesalers	1	\$ 58,892	\$ 698
General Class B Wholesalers	1	83	-
Mixed Beverages	239	5,041,162	369,244
Private Clubs - Permit Fee	9	22,968	564
Private Clubs - Gross Receipts Tax	-	176,523	8,358
Private Clubs Exempt	8	115,972	2,524
Airline Beverages - Excise Tax	1	-	-
Airline Beverages - Service Fee	-	64	16
Branch Distributors	1	5,539	5,386
Passenger Trains - Excise Tax	1	-	-
Passenger Trains - Service Fee	-	2,111	-
Totals	<u>261</u>	<u>\$ 5,423,314</u>	<u>\$ 386,790</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	67	\$ 1,526,007	\$ 47,942
Private Clubs - Permit Fee	142	228,605	52,512
Private Clubs - Gross Receipts Tax	-	1,415,453	94,986
Private Clubs Exempt	<u>25</u>	<u>304,428</u>	<u>5,736</u>
Totals	<u>234</u>	<u>\$ 3,474,493</u>	<u>\$ 201,176</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 17 audits which resulted in the citation of 120 violations, verified the payment of taxes in the amount of \$297,238 and collected \$7,497 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>
Houston				
Conductors	9	72	\$ 187,754	\$ 1,173
Lessors	2	4	-	-
McAllen				
Conductors	5	44	109,484	6,324
Lessors	1	-	-	-
Totals	<u>17</u>	<u>120</u>	<u>\$ 297,238</u>	<u>\$ 7,497</u>

Unaudited

BINGO DIVISION

On January 1, 1990, as a result of House Bill 2260, the Commission assumed the responsibility of enforcing the Bingo Enabling Act. Bingo had previously been regulated by the Comptroller of Public Accounts since its legalization in 1982. 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 recordkeeping in accord 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 the 1st and 2nd calendar quarters of 1990, the following was reported:

Gross Receipts	\$309,201,356
Prizes	\$221,506,600
Expenses	\$ 41,375,127
Charitable Distributions	\$ 40,585,045
State Tax	\$ 5,183,677
Local Tax	\$ 4,709,510
Attendance	16,529,233

From January 1, 1990, through August 31, 1990, the Bingo Division took the following actions:

Applications Processed	2,914
Licenses Denied	77
Notices or Warnings Sent	20
Proposed Revocations & Suspensions	177
Licenses Revoked or Suspended	29

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 Athens, McKinney, and Sherman.

District comprised of Collin, Cooke, Dallas, Denton, Ellis, Grayson, Henderson, Kaufman, Rockwall and Van Zandt 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

ENFORCEMENT AND MARKETING PRACTICES DIVISION

District Offices (concluded)

District No. 12 - Longview, Headquarters

Personnel assignments in Marshall, Nacogdoches, Palestine and Tyler.

District comprised of Anderson, Cherokee, Gregg, Harrison, Marion, Nacogdoches, Panola, Rusk, San Augustine, Shelby, Smith and Upshur 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 Baytown.

District comprised of Harris County.

District No. 15 - Beaumont, Headquarters

Personnel assignments in Kountze and 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 and Richmond.

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	.....	213
Labels Approved for Distilled Spirits	.....	595
Labels Approved for Wine	.....	2,575
Labels Disapproved	.....	44
Advertisements Approved for Billboards, Newspapers and Magazines	.....	699
Advertisements Disapproved	.....	230
Cash Beer Law Cases Processed	.....	1,323

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 712

Number of analytical determinations made:

Distilled Spirits	583
Malt Liquor	31
Beer	83
Miscellaneous	15

Total analytical determinations made 712

Services Rendered by the Attorney General

<u>CASES FILED</u>	<u>No.</u>	<u>Late Hours Permit</u>	<u>Beverage Cartage Permit</u>
Refusal of License or Permit			
Mixed Beverage Permit	6	6	2
Wine and Beer Retailer's Permit	1	1	
Private Club Exemption	1	1	
Wine Only Package Store Permit	1	1	
Cancellation of License or Permit			
Mixed Beverage Permit	1	1	
Wine and Beer Retailer's Permit	2	2	
Suspension of License or Permit			
Mixed Beverage Permit	3	3	
Wine and Beer Retailer's Permit	4	4	
Damages	2		
Mandamus	1		
Other	4		

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

ENFORCEMENT AND MARKETING PRACTICES DIVISION  
(concluded)

Services Rendered by the Attorney General (concluded)

<u>CASES CLOSED</u>	<u>No.</u>	<u>Late Hours Permit</u>	<u>Beverage Cartage Permit</u>
Refusal of License or Permit			
Mixed Beverage Permit	8	8	2
Retail Dealer's On-Premise License	1	1	
Wine and Beer Retailer's Permit	2	2	
Cancellation of License or Permit			
Mixed Beverage Permit	3	3	
Package Store Permit	1		
Wine and Beer Retailer's Permit	3	3	
Suspension of License or Permit			
Mixed Beverage Permit	4	4	
Retail Dealer's On-Premise License	1	1	
Wine and Beer Retailer's Permit	3	3	
Wine Only Package Store Permit	1	1	
Private Club Registration Permit	1	1	
 <u>PENDING CASES</u>			
State District Courts	24		
State Courts of Appeal	3		
Federal District Courts	1		
Fifth Circuit	1		

ADDITIONAL SERVICES

Acting in advisory capacity with officials of the Commission; 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, 1989 THROUGH AUGUST 31, 1990

Local fines for violations of the Alcoholic Beverage Code amounted to \$1,728,628.

There were 38,148 criminal complaints filed and 26,599 convictions obtained which included 727 jail sentences. Dismissals numbered 1,414 and acquittals numbered 39.

Cases resulting in hearings for cancellation or suspension of permits or licenses totaled 3,940.

On pages 63 and 64 are statistical tables showing the disposition of criminal complaints by district and by months of the year.

There were five (5) stills seized having a cubic capacity of 170 gallons; 150 gallons of mash and 7.1 gallons of moonshine liquor were destroyed at the still sites.

One still seizure took place in each of the following Texas counties:

Liberty  
Yoakum

Newton  
Harrison

El Paso

On page 65 is a table showing the still seizures for the fiscal year September 1, 1989 through August 31, 1990.

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

CASES: DISPOSITION AND LOCAL FINES BY DISTRICT  
SEPTEMBER 1, 1989 THROUGH AUGUST 31, 1990

<u>DISTRICT</u>	<u>CASES PENDING SEPT 1, 1990</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	164	965	730	11	70	1	\$ 57,509	96
Lubbock	98	1,013	857	15	58	0	95,860	77
Wichita Falls	51	858	783	9	24	0	43,426	44
Abilene	86	1,444	1,321	2	37	0	97,705	117
Fort Worth	637	1,672	948	4	87	0	77,968	383
Dallas	883	2,492	1,573	7	27	9	79,974	333
Paris	291	770	435	0	44	0	35,455	53
El Paso	237	1,307	1,049	0	20	1	64,250	168
Odessa	259	1,091	797	3	34	1	112,402	201
Austin	962	2,413	1,349	3	93	9	72,439	184
Waco	113	1,393	1,178	25	101	1	92,954	107
Longview	423	1,715	1,244	20	47	1	94,056	99
San Antonio	1,353	3,811	2,134	93	321	3	102,665	336
Houston	1,676	3,659	1,852	87	130	1	146,294	676
Beaumont	352	1,884	1,473	2	59	0	86,431	167
Corpus Christi	742	1,793	1,024	8	27	0	79,790	214
McAllen	693	4,557	3,744	375	115	5	113,093	213
San Angelo	86	492	380	29	26	0	18,446	47
Victoria	229	1,507	1,261	1	17	0	105,302	121
Bryan	265	1,630	1,330	23	32	3	74,937	118
Galveston	<u>496</u>	<u>1,682</u>	<u>1,137</u>	<u>10</u>	<u>45</u>	<u>4</u>	<u>77,672</u>	<u>186</u>
TOTAL	<u>10,096</u>	<u>38,148</u>	<u>26,599</u>	<u>727</u>	<u>1,414</u>	<u>39</u>	<u>\$1,728,628</u>	<u>3,940</u>

Unaudited

CASES: DISPOSITION AND LOCAL FINES BY MONTH  
SEPTEMBER 1, 1989 THROUGH AUGUST 31, 1990

<u>MONTH</u>	<u>CASES PENDING SEPT 1, 1990</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>
September	672	3,717	2,864	69	180	1	\$ 186,486	277
October	587	2,761	2,064	76	108	2	131,890	367
November	332	2,108	1,644	60	126	6	109,328	289
December	422	2,473	1,927	57	123	1	130,871	312
January	354	2,489	2,021	66	104	10	132,919	359
February	590	2,866	2,170	42	103	3	144,752	314
March	1,096	5,510	4,220	52	193	1	215,708	308
April	997	3,280	2,138	58	140	5	133,482	349
May	940	3,396	2,344	53	110	2	170,091	305
June	1,083	3,279	2,129	84	67	0	174,675	319
July	1,437	3,392	1,862	59	89	4	119,893	383
August	<u>1,586</u>	<u>2,877</u>	<u>1,216</u>	<u>51</u>	<u>71</u>	<u>4</u>	<u>78,533</u>	<u>358</u>
TOTAL	<u>10,096</u>	<u>38,148</u>	<u>26,599</u>	<u>727</u>	<u>1,414</u>	<u>39</u>	<u>\$1,728,628</u>	<u>3,940</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

STILL SEIZURES  
SEPTEMBER 1, 1989 THROUGH AUGUST 31, 1990

<u>MONTH</u>	<u>STILLS</u>	<u>CAPACITY IN GALLONS</u>	<u>MASH IN GALLONS</u>	<u>LIQUOR IN GALLONS</u>
September, 1989	0	0	0	0
October, 1989	0	0	0	0
November, 1989	0	0	0	0
December, 1989	1	20	5	2.2
January, 1990	1	35	55	1.4
February, 1990	0	0	0	0
March, 1990	0	0	0	0
April, 1990	0	0	0	0
May, 1990	0	0	0	0
June, 1990	1	55	55	0.5
July, 1990	2	60	35	3.0
August, 1990	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>5</u>	<u>170</u>	<u>150</u>	<u>7.1</u>



Unaudited

HEARINGS DIVISION

Analysis of the Hearings and Agreements Made Affecting 1,779 Licenses and Permits  
from September 1, 1989 to August 31, 1990

<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>Age Violation</u>						
Beverage Cartage Permit		6				
Caterer's Permit		1				
Local Cartage Permit		1				
Local Distributor's Permit		1				
Mixed Beverage Late Hours Permit	1	8				
Mixed Beverage Permit	1	8				
Package Store Permit		1				
Retail Dealer's Off-Premise License	2	11	1	3		
Retail Dealer's On-Premise Late Hours License	1	4				
Retail Dealer's On-Premise License		1				
Wine and Beer Retailer's Off-Premise Permit		16				
Wine and Beer Retailer's Permit	3	6				
Wine Only Package Store Permit		9		2		
Total	<u>8</u>	<u>73</u>	<u>1</u>	<u>5</u>		
<u>Application Violation</u>						
Beverage Cartage Permit	1	2		3	1	1
Caterer's Permit	1	2			1	
Hearings Control				1	1	
Mixed Beverage Late Hours Permit	4	2		3	1	
Mixed Beverage Permit	4	2		3	1	
Private Club Registration Permit						1
Wine and Beer Retailer's Off-Premise Permit						1
Wine and Beer Retailer's Permit				1		1
Total	<u>10</u>	<u>8</u>		<u>11</u>	<u>4</u>	<u>4</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>Breach of Peace Violation</u>						
Retail Dealer's On-Premise Late Hours License	2					
Wine and Beer Retailer's Permit	<u>3</u>					
Total	<u>5</u>					
<u>Cash-Credit Law/Delinquent List Violation</u>						
Beverage Cartage Permit		4				
Local Cartage Permit		1				
Mixed Beverage Late Hours Permit		7		6		
Mixed Beverage Permit		7		6		
Package Store Permit		2				
Private Club Registration Permit		1				
Retail Dealer's Off-Premise License	1	9				
Retail Dealer's On-Premise Late Hours License	2			2		
Retail Dealer's On-Premise License		1		1		
Wine and Beer Retailer's Off-Premise Permit	3	4				
Wine and Beer Retailer's Permit	3	3		4		
Wine Only Package Store Permit	<u>1</u>	<u>5</u>				
Total	<u>10</u>	<u>44</u>		<u>19</u>		
<u>Controlled Substance Violation</u>						
Beverage Cartage Permit		1				
Mixed Beverage Late Hours Permit		2		1		
Mixed Beverage Permit		2		1		
Package Store Permit		1				
Retail Dealer's Off-Premise License	1					
Retail Dealer's On-Premise Late Hours License	7	1		1		
Wine and Beer Retailer's Permit	6	2		1		
Wine Only Package Store Permit	<u>1</u>			<u>1</u>		
Total	<u>15</u>	<u>9</u>		<u>5</u>		

Unaudited

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications Refused	Applications Granted
	Cancelled	Suspended				
<u>Document Falsification Violation</u>						
Beverage Cartage Permit	2	3		1		
Local Cartage Permit	1					
Local Distributor's Permit	1					
Mixed Beverage Late Hours Permit	5	5		3		
Mixed Beverage Permit	5	4		3		
Package Store Permit	2					
Retail Dealer's Off-Premise License	22					
Retail Dealer's On-Premise Late Hours License	2			1		1
Retail Dealer's On-Premise License				1		
Wine and Beer Retailer's Permit	2					
Wine Only Package Store Permit	<u>21</u>					
Total	<u>63</u>	<u>12</u>		<u>9</u>		<u>1</u>
<u>Inspection Refused or Interference Violation</u>						
Beverage Cartage Permit		1				
Package Store Permit				1		
Private Club Registration Permit		1				
Retail Dealer's Off-Premise License				1		
Retail Dealer's On-Premise License		<u>1</u>				
Total		<u>3</u>		<u>2</u>		
<u>Intoxicated Person Violation</u>						
Beverage Cartage Permit		2				1
Local Cartage Permit		1				
Mixed Beverage Late Hours Permit		3				1
Mixed Beverage Permit		9				1
Package Store Permit		1				
Retail Dealer's Off-Premise License		1				
Retail Dealer's On-Premise Late Hours License		6				
Retail Dealer's On-Premise License		1				
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit		<u>10</u>				
Total		<u>41</u>		<u>3</u>		

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>Local License or Permit Fee Violation</u>						
Beverage Cartage Permit				4		
Caterer's Permit				1		
Local Cartage Permit	1			1		
Local Distributor's Permit				1		
Mixed Beverage Late Hours Permit	3			10		
Mixed Beverage Permit	3			13		
Package Store Permit	1			1		
Retail Dealer's Off-Premise License	2			2		
Retail Dealer's On-Premise Late Hours License	4			6		
Retail Dealer's On-Premise License	1			1		
Wine and Beer Retailer's Off-Premise Permit	7			11		
Wine and Beer Retailer's Permit				1		
Wine Only Package Store Permit	<u>1</u>			<u>1</u>		
Total	<u>23</u>			<u>53</u>		
<u>Marketing Practices Violation</u>						
Beverage Cartage Permit						1
Mixed Beverage Late Hours Permit						1
Mixed Beverage Permit						1
Total						<u>3</u>
<u>Miscellaneous Violation</u>						
Beverage Cartage Permit	1	5				
General Class B Wholesaler's Permit		1				
Local Cartage Permit		2				
Manufacturer's Agent's Permit		1				
Mixed Beverage Late Hours Permit	1	7		1		
Mixed Beverage Permit	1	7		1		
Package Store Permit		4				

Causes	Unaudited		Warnings Issued	Causes Dismissed	Applications	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Miscellaneous Violation (continued)</u>						
Private Carrier's Permit		1				
Private Club Late Hours Permit	1					
Private Club Registration Permit	1	1				
Retail Dealer's Off-Premise License		4				
Retail Dealer's On-Premise Late Hours License	4	4		1		
Retail Dealer's On-Premise License		1				
Wine and Beer Retailer's Off-Premise Permit				1		
Wine and Beer Retailer's Permit	<u>5</u>	<u>4</u>		<u>2</u>		
Total	<u>14</u>	<u>42</u>		<u>6</u>		
<u>Place or Manner or Offensive Conduct Violation</u>						
Beverage Cartage Permit	2	1		4	3	4
Hearings Control				4	1	
Local Distributor's Permit	1					
Mixed Beverage Late Hours Permit		4		2	2	1
Mixed Beverage Permit		4		2	2	1
Package Store Permit	1					
Private Club Late Hours Permit	1				1	
Private Club Registration Permit	2			2	3	4
Retail Dealer's Off-Premise License	1					
Retail Dealer's On-Premise Late Hours License		1		1		2
Retail Dealer's On-Premise License				1		1
Wine and Beer Retailer's Off-Premise Permit				1		2
Wine and Beer Retailer's Permit		1				
Wine Bottler's Permit	<u>8</u>	<u>1</u>		<u>17</u>	<u>12</u>	<u>15</u>
Total		<u>12</u>				
<u>Prohibited Hours Violation</u>						
Beverage Cartage Permit		3				
Mixed Beverage Late Hours Permit		4		1		
Mixed Beverage Permit		4		1		
Private Club Registration Permit		1				
Retail Dealer's Off-Premise License		1				

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>Prohibited Hours Violation (continued)</u>						
Retail Dealer's On-Premise Late Hours License		5				
Retail Dealer's On-Premise License		1				
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit		5				
Wine Only Package Store Permit		2				
Total		<u>27</u>		<u>2</u>		
<u>Record Maintenance Violation</u>						
Beverage Cartage Permit	5	15				
Mixed Beverage Late Hours Permit	5	21				
Mixed Beverage Permit	5	15				
Total	<u>15</u>	<u>51</u>				
<u>Sale While Under Suspension Violation</u>						
Beverage Cartage Permit		1				
Mixed Beverage Late Hours Permit		1		1		
Mixed Beverage Permit		1		1		
Retail Dealer's Off-Premise License		1				
Wine Only Package Store Permit		1				
Total		<u>5</u>		<u>2</u>		
<u>Sales Tax Violation</u>						
Beverage Cartage Permit	1		1		2	
Mixed Beverage Late Hours Permit	2		1		6	
Mixed Beverage Permit	3		1		7	
Private Club Registration Permit					2	
Retail Dealer's Off-Premise License	2				9	
Retail Dealer's On-Premise Late Hours License	6				21	

Unaudited

<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>Sales Tax Violation (continued)</u>						
Retail Dealer's On-Premise License	5			6		
Wine and Beer Retailer's Off-Premise Permit	1			3		
Wine and Beer Retailer's Permit	23		1	39		
Wine Only Package Store Permit	<u>1</u>			<u>3</u>		
Total	<u>44</u>		<u>4</u>	<u>98</u>		
<u>Seller Training Violation</u>						
Seller	<u>5</u>	<u>2</u>				
Total	<u>5</u>	<u>2</u>				
<u>Solicitation Violation</u>						
Beverage Cartage Permit				1		
Local Cartage Permit			1			
Mixed Beverage Late Hours Permit			1		1	
Mixed Beverage Permit			1		1	
Package Store Permit			1			
Retail Dealer's Off-Premise License			1			
Retail Dealer's On-Premise Late Hours License			2			
Wine and Beer Retailer's Permit			<u>2</u>			
Total			<u>9</u>		<u>3</u>	
<u>Subterfuge Violation</u>						
Mixed Beverage Late Hours Permit			1			
Mixed Beverage Permit			1			
Retail Dealer's On-Premise Late Hours License						1
Wine and Beer Retailer's Permit						<u>1</u>
Total			<u>2</u>			<u>2</u>
<u>TABC ID Stamp Violation</u>						
Mixed Beverage Late Hours Permit			2			
Mixed Beverage Permit			3			

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>Causes</u>	<u>Cancelled</u>	<u>Suspended</u>	<u>Issued</u>	<u>Dismissed</u>	<u>Refused</u>	<u>Granted</u>
<u>TABC ID Stamp Violation (continued)</u>						
Total		<u>5</u>				
<u>TABC Tax and/or Report Violation</u>						
Airline Beverage Permit	2		1	2		
Beverage Cartage Permit	88	18	4	57		
Branch Distributor's License				1		
Carrier's Permit	19	2	7	30		
Caterer's Permit	8	4		4		
General Class B Wholesaler's Permit	1					
General Distributor's License				3		
Importer's License				4		
Industrial Permit				1		
Local Class B Wholesaler's Permit	1					
Mixed Beverage Late Hours Permit	116	33	4	71		
Mixed Beverage Permit	127	33	6	89		
Non Resident Brewer's Permit	1			2		
Non Resident Manufacturer's License	1		1	6		
Non Resident Seller's Permit	16	2	4	29		
Private Carrier's Permit	1					
Private Club Exemption Certificate Permit		2				
Private Club Late Hours Permit	8	1		4		
Private Club Registration Permit	<u>44</u>	<u>2</u>	<u>2</u>	<u>18</u>		
Total	<u>433</u>	<u>97</u>	<u>29</u>	<u>321</u>		

Unauthorized Beverage Violation

Retail Dealer's Off-Premise License		2				
Retail Dealer's On-Premise Late Hours License						3
Wine and Beer Retailer's Permit						4
Wine and Beer Retailer's Off-Premise Permit	1					1



<u>Causes</u>	Unaudited		Warnings <u>Issued</u>	Causes <u>Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Unauthorized Beverage Violation (continued)</u>						
Total	<u>1</u>	<u>10</u>				
<u>Unauthorized Use of License or Permit Violation</u>						
Retail Dealer's Off-Premise License	12					
Retail Dealer's On-Premise Late Hours License	1					
Wine and Beer Retailer's Permit	1					
Wine and Beer Retailer's Off-Premise Permit	2					
Wine Only Package Store Permit	<u>8</u>					
Total	<u>24</u>					
<u>Unlawful Consumption on Premise Violation</u>						
Local Cartage Permit						
Package Store Permit						
Retail Dealer's Off-Premise License						
Total						
<u>Unlawful Possession Violation</u>						
Retail Dealer's On-Premise Late Hours License	1					
Retail Dealer's On-Premise License						
Wine and Beer Retailer's Permit	<u>1</u>	<u>1</u>			<u>1</u>	
Total	<u>2</u>	<u>2</u>			<u>1</u>	
<u>Unlawful Sale Violation</u>						
Private Club Exemption Certificate Permit						
Retail Dealer's On-Premise Late Hours License	1					
Wine and Beer Retailer's Permit	<u>2</u>	<u>1</u>				
Total	<u>3</u>	<u>3</u>				

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

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>						
Retail Dealer's On-Premise Late Hours License		1				1
Wine and Beer Retailer's Permit		1				2
Total		2				
 GRAND TOTALS--	<u>683</u>	<u>462</u>	<u>34</u>	<u>557</u>	<u>21</u>	<u>22</u>

Unaudited

LIQUOR PERMITS AND BEER LICENSES BY CLASS  
FISCAL YEAR ENDED AUGUST 31, 1990

	Issued Fiscal Year 1990
<u>Liquor Permits</u>	
Agent's Permit	7,201
Airline Beverage Permit	21
Beverage Cartage Permit	4,176
Bonded Warehouse Permit	8
Brewer's Permit	5
Carrier's Permit	427
Caterer's Permit	506
Daily Temporary Mixed Beverage Permit	850
Daily Temporary Private Club Permit	38
Distiller's and Rectifier's Permit	0
General Class B Wholesaler's Permit	201
Industrial Permit	59
Limousine Service Alcoholic Beverage Permit	0
Local Cartage Permit	1,087
Local Class B Wholesaler's Permit	37
Local Distributor's Permit	520
Local Industrial Alcohol Manufacturer's Permit	3
Manufacturer's Agent's Permit	317
Market Research Packager's Permit	0
Medicinal Permit	0
Minibar Permit	7
Mixed Beverage Late Hours Permit	4,016
Mixed Beverage Permit	5,691
Non Resident Brewer's Permit	53
Non Resident Seller's Permit	555
Package Store Permit	2,828
Passenger Train Beverage Permit	4
Physician's Permit	0
Private Carrier's Permit	305
Private Club Exemption Certificate Permit	511
Private Club Late Hours Permit	445
Private Club Registration Permit	1,868
Private Storage Permit	6
Public Storage Permit	7
Wholesaler's Permit	58
Wine and Beer Retailer's Permit (Excursion Boat)	14
Wine and Beer Retailer's Permit (Railway Car)	0
Wine Bottler's Permit	20
Wine Only Package Store Permit	3,605
Winery Permit	28
Totals	<u>35,477</u>
<u>Beer Licenses and Wine and Beer Retailer's Permits</u>	
Agent's Beer License	7,881
Beer Retailer's Off Premise License	8,663
Beer Retailer's On Premise License	3,205
Branch Distributor's License	78
General Distributor's License	219
Importer's Carrier's License	28
Importer's License	243
Local Distributor's License	38
Manufacturer's License	7
Non Resident Manufacturer's License	99
Retail Dealers On Premise Late Hours License	2,785
Temporary License	5,173
Wine and Beer Retailer's Off Premise Permit	9,471
Wine and Beer Retailer's Permit	<u>10,456</u>
Totals	<u>48,346</u>
TOTAL LICENSES AND PERMITS	<u>83,823</u>

WET-DRY STATUS OF COUNTIES AS OF AUGUST 31, 1990

+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	Concho	Mason	Rockwall
Caldwell	Hartley	McMullen	Sabine
Cherokee	Irion	Oldham	Stephens

COUNTIES IN WHICH 14% OR LESS ALCOHOLIC BEVERAGES ARE LEGAL: 4

Glasscock	Limestone	Somervell	Wise
-----------	-----------	-----------	------

COUNTIES WHOLLY DRY: 57

Andrews	Floyd	Knox	Sherman
Angelina	Foard	Lamb	Smith
Armstrong	Franklin	Lynn	Sterling
Bailey	Freestone	Madison	Swisher
Borden	Gaines	Martin	Terry
Bowie	Hale	Morris	Throckmorton
Briscoe	Hansford	Motley	Tyler
Cochran	Hardeman	Orchil tree	Van Zandt
Coke	Hemphill	Panola	Wheeler
Collingsworth	Hopkins	Parker	Wood
Cottle	Houston	Parmer	Yoakum
Crosby	Jack	Real	Young
Delta	Johnson	Roberts	
Erath	Jones	Rusk	
Fisher	Kent	Scurry	

Unaudited

LOCAL OPTION ELECTIONS

There were eighteen local option elections during the fiscal year ending August 31, 1990. Three elections were called to legalize the sale of all alcoholic beverages, including mixed beverages; one remained "dry" and two became "wet." One election was called to legalize the sale of mixed beverages; one became "wet." One election was called to legalize the sale of beer and wine; one remained "dry." Four elections were called to legalize the sale of beer and wine for off-premise consumption only; one remained "dry" and three became "wet." One election was called to legalize the sale of beer; one became "wet." Four elections were called to legalize the sale of beer for off-premise consumption only; two remained "dry" and two became "wet." Four elections were called to legalize the sale of all alcoholic beverages for off-premise consumption only; three remained "dry" and one became "wet."

The voting for the fiscal year:

BORDEN COUNTY

A local option election was held on December 9, 1989, in Borden County, for the issue of "The legal sale of all alcoholic beverages for off-premise consumption only." The election failed by a vote of 99 FOR and 280 AGAINST. Borden County was "dry" before the election and remains "dry."

CALDWELL COUNTY

A local option election was held on January 16, 1990, in Justice Precinct 4, Caldwell County, for the issue of "The legal sale of beer." The election passed by a vote of 203 FOR and 111 AGAINST. Justice Precinct 4, Caldwell County, was "dry" before the election and became "wet" for the legal sale of beer.

CHAMBERS COUNTY

A local option election was held on June 9, 1990, in Justice Precinct 5, Chambers County, for the issue of "The legal sale of beer for off-premise consumption only." The election passed by a vote of 217 FOR and 117 AGAINST. Justice Precinct 5, Chambers County, was "dry" before the election and became "wet" for the legal sale of beer for off-premise consumption only.

GRIMES COUNTY

A local option election was held on April 7, 1990, in Justice Precinct 3, Grimes County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election passed by a vote of 177 FOR and 14 AGAINST. Justice Precinct 3, Grimes County, was "wet" for the legal sale of beer only before the election and became "wet" for the legal sale of beer and wine for off-premise consumption only.

## Unaudited

### HILL COUNTY

A local option election was held on April 9, 1990, in the City of Covington, Hill County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election passed by a vote of 51 FOR and 50 AGAINST. The City of Covington, Hill County, was "dry" before the election and became "wet" for the legal sale of beer and wine for off-premise consumption only.

### HOPKINS COUNTY

A local option election was held on December 23, 1989, in the City of Cumby, Hopkins County, for the issue of "The legal sale of all alcoholic beverages for off-premise consumption only." The election failed by a vote of 68 FOR and 185 AGAINST. The City of Cumby, Hopkins County, was "dry" before the election and remains "dry."

### JASPER COUNTY

A local option election was held on September 9, 1989, in the City of Browndell, Jasper County, for the issue of "The legal sale of mixed beverages." The election passed by a vote of 20 FOR and 6 AGAINST. The City of Browndell, Jasper County, was "wet" for the legal sale of all alcoholic beverages before the election and became "wet" for the legal sale of mixed beverages.

### KAUFMAN COUNTY

A local option election was held on September 9, 1989, in the City of Post Oak Bend, Kaufman County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election passed by a vote of 75 FOR and 51 AGAINST. The City of Post Oak Bend, Kaufman County, was "dry" before the election and became "wet" for the legal sale of beer and wine for off-premise consumption only.

### MCLENNAN COUNTY

A local option election was held on October 7, 1989, in the City of Beverly Hills, McLennan County, for the issue of "The legal sale of all alcoholic beverages, including mixed beverages." The election passed by a vote of 193 FOR and 90 AGAINST. The City of Beverly Hills, McLennan County, was "wet" for the legal sale of beer before the election and became "wet" for the legal sale of all alcoholic beverages, including mixed beverages.

### MONTAGUE COUNTY

A local option election was held on March 24, 1990, in the City of Nocona, Montague County, for the issue of "The legal sale of all alcoholic beverages for off-premise consumption only." The election passed by a vote of 631 FOR and 620 AGAINST. The City of Nocona, Montague County, was "dry" before the election and became "wet" for the legal sale of all alcoholic beverages for off-premise consumption only.

Unaudited

Local Option Elections (concluded)

NAVARRO COUNTY

A local option election was held on July 7, 1990, in Justice Precinct 3, Navarro County, for the issue of "The legal sale of beer for off-premise consumption only." The election failed by a vote of 14 FOR and 36 AGAINST. Justice Precinct 3, Navarro County, was "dry" before the election and remains "dry."

REFUGIO COUNTY

A local option election was held on October 3, 1989, in the City of Bayside, Refugio County, for the issue of "The legal sale of beer and wine." The election failed by a vote of 39 FOR and 90 AGAINST. The City of Bayside, Refugio County, was "wet" for the legal sale of all alcoholic beverages for off-premise consumption only before the election and remains "dry" for the sale of beer and wine.

ROCKWALL COUNTY

A local option election was held on June 23, 1990, in the City of Mobile City, Rockwall County, for the issue of "The legal sale of beer for off-premise consumption only." The election passed by a vote of 26 FOR and 2 AGAINST. The City of Mobile City, Rockwall County, was "dry" before the election and became "wet" for the legal sale of beer for off-premise consumption only.

SAN AUGUSTINE COUNTY

A local option election was held on August 7, 1990, in Justice Precinct 4, San Augustine County, for the issue of "The legal sale of beer and wine for off-premise consumption only." The election failed by a vote of 131 FOR and 371 AGAINST. Justice Precinct 4, San Augustine County, was "dry" before the election and remains "dry."

TITUS COUNTY

A local option election was held on May 5, 1990, in Justice Precinct 2, Titus County, for the issue of "The legal sale of all alcoholic beverages for off-premise consumption only." The election failed by a vote of 460 FOR and 854 AGAINST. Justice Precinct 2, Titus County, was "dry" before the election and remains "dry."

TARRANT COUNTY

A local option election was held on November 28, 1989, in the City of Forest Hill, Tarrant County, for the issue of "The legal sale of all alcoholic beverages, including mixed beverages." The election passed by a vote of 350 FOR and 327 AGAINST. The City of Forest Hill, Tarrant County, was partially "wet" before the election and became "wet" for the legal sale of all alcoholic beverages, including mixed beverages.



Unaudited

TARRANT COUNTY

A local option election was held on December 9, 1989, in the City of Colleyville, Tarrant County, for the issue of "The legal sale of all alcoholic beverages, including mixed beverages." The election failed by a vote of 403 FOR and 1362 AGAINST. The City of Colleyville, Tarrant County, was "dry" before the election and remains "dry."

TOM GREEN COUNTY

A local option election was held on May 5, 1990, in Justice Precinct 1, Tom Green County, for the issue of "The legal sale of beer for off-premise consumption only." The election failed by a vote of 785 FOR and 807 AGAINST. Justice Precinct 1, Tom Green County, was "wet" for the legal sale of mixed beverages before the election and remains "dry" for the legal sale of beer for off-premise consumption only.

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458)

Unaudited

PORTS OF ENTRY

Tax collection stations are maintained at eighteen international crossings along the Texas-Mexico border. The Ports 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 7,851 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 \$1,365,958.50 was collected as administrative fees.

Revenue derived from tax collections at these Ports of Entry amounted to \$3,115,800.35 during the fiscal year, as shown below:

Amistad	\$ 2,616
Brownsville - two ports of entry	444,820
Del Rio	138,399
Eagle Pass	188,072
El Paso - two ports of entry	526,266
Fabens	858
Falcon	5,298
Hidalgo	411,575
Laredo - two ports of entry	683,612
Los Ebanos	-
Presidio	19,929
Progreso	543,562
Rio Grande City	10,959
Roma	56,204
Ysleta	83,630
Total	<u>\$3,115,800</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

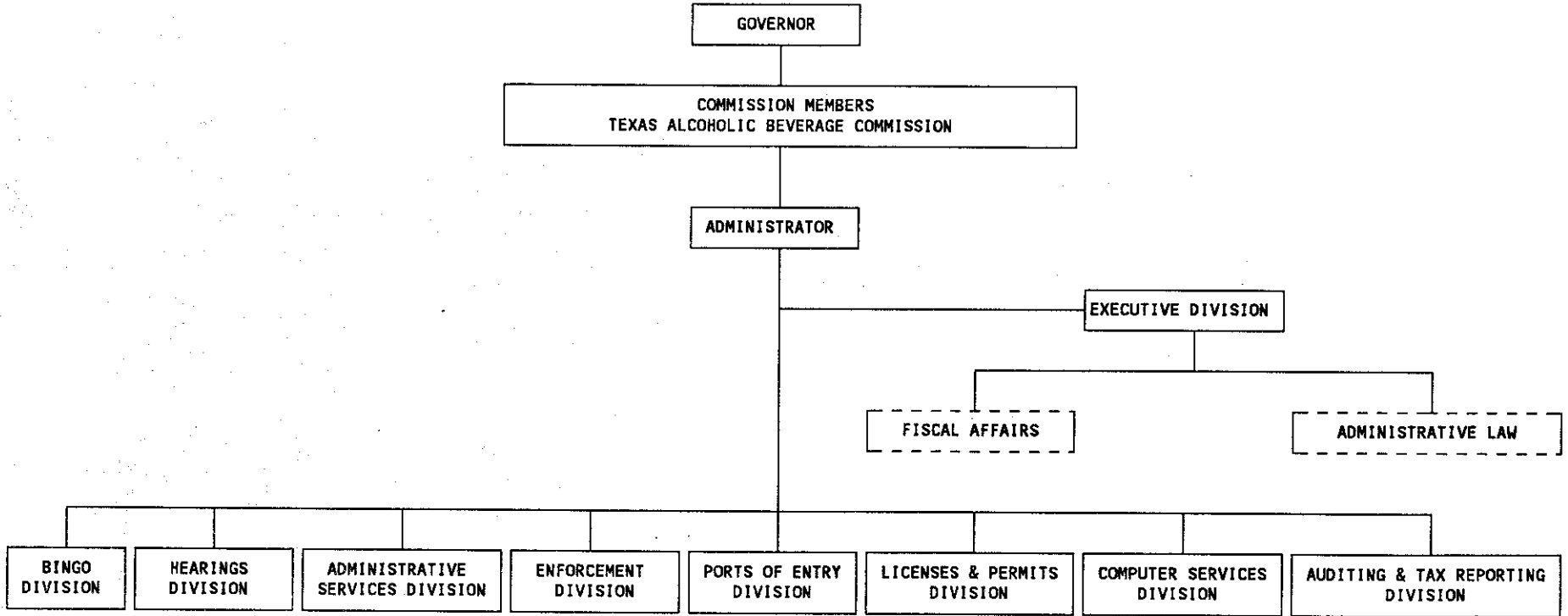
EXCISE TAX STAMPS ON HAND

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:

	Year Ended August 31,	
	1990	1989
Excise Tax Stamps - Beginning Inventory	\$ 682,384	\$ 664,574
Excise Tax Stamps Issued	1,508,642	1,670,870
Tax Rate Increase of 07-01-90	6,926	-
Excise Tax Stamps Available for Sale	2,197,952	2,335,444
Excise Tax Stamps Sold	(1,643,462)	(1,653,060)
Excise Tax Stamps - Ending Inventory	<u>\$ 554,490</u>	<u>\$ 682,384</u>
<u>Whole Cent Value of Excise Tax Stamps on Hand at International Bridges</u>		
El Paso Bridges	\$ 98,946	\$ 128,627
Laredo Bridges	96,920	123,480
Hidalgo Bridge	100,544	117,231
Brownsville Bridges	100,459	104,117
Del Rio Bridge	29,792	43,258
Eagle Pass Bridge	17,223	26,372
Progreso Bridge	69,949	112,224
Roma Bridge	40,657	27,075
Total, as above	<u>\$ 554,490</u>	<u>\$ 682,384</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.

Unaudited

CUMULATIVE STATEMENT OF REVENUE  
 NOVEMBER 16, 1935 TO AUGUST 31, 1990

	Previous Years Nov. 16, 1935 to August 31, 1989	Fiscal Year 1990	Total for Period
<b>PERMIT AND LICENSE FEES</b>			
Liquor Permits	\$ 102,372,430.51	\$ 4,314,229.50	\$ 106,686,660.01
Mixed Beverage Permits	121,522,344.73	8,926,732.27	130,449,077.00
Beer Licenses	35,480,405.82	1,840,524.25	37,320,930.07
Temporary Beer Licenses	1,364,157.40	155,150.00	1,519,307.40
Wine and Beer Permits	27,463,875.76	2,558,267.73	30,022,143.49
Total Permit and License Fees	288,203,214.22	17,794,903.75	305,998,117.97
<b>TAXES</b>			
Collected on Audits	77,613,036.96	7,037,552.89	84,650,589.85
Direct Taxes	3,581,733.62	246,465.13	3,828,198.75
Liquor Excise Tax	1,178,953,384.09	43,891,220.17	1,222,844,604.26
Malt Liquor Excise Tax	43,665,547.92	4,094,040.31	47,759,588.23
Wine Excise Tax	113,034,712.27	6,377,213.13	119,411,925.40
Beer Excise Tax	1,604,466,130.36	85,314,819.16	1,689,780,949.52
Gross Receipts Tax	1,844,617,865.14	188,619,951.22	2,033,237,816.36
Service Fees	11,787,060.38	366,225.56	12,153,285.94
Cigarette Tax	42,190.37	12,963.20	55,153.57
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	4,879,150,460.35	335,960,450.77	5,215,110,911.12
<b>CONFISCATED SALES</b>			
Alcoholic Beverages	3,221,545.80	-	3,221,545.80
Vehicles	43,654.07	-	43,654.07
Total Confiscated Sales	3,265,199.87	0.00	3,265,199.87
<b>MISCELLANEOUS</b>			
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	577,661.70	149,250.85	726,912.55
Other Funds	1,291.47	-	1,291.47
Interest - Depository and Other	80,584.98	8,317.42	88,902.40
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	13,309,530.48	1,600,802.00	14,910,332.48
Administrative Fee	4,193,278.50	1,571,805.00	5,765,083.50
Bartender Training Fees	219,654.00	123,104.00	342,758.00
Label Approval	186,225.00	88,750.00	274,975.00
Total Miscellaneous	18,728,516.24	3,542,029.27	22,270,545.51
<b>TOTAL REVENUE</b>			
	5,189,347,390.68	357,297,383.79	5,546,644,774.47
<b>Non-Revenue Receipts</b>			
Non-Revenue Receipts	794,279.55	93,882.23	888,161.78
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
<b>TOTAL RECEIPTS</b>			
	\$ 5,190,243,430.84	\$ 357,391,266.02	\$ 5,547,634,696.86

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458) Unaudited

COMPARATIVE STATEMENT OF REVENUE  
FISCAL YEAR 1989 TO FISCAL YEAR 1990

	Fiscal Year 1989	Fiscal Year 1990	Increase or (Decrease)
<u>PERMIT AND LICENSE FEES</u>			
Liquor Permits	\$ 4,892,978.95	\$ 4,314,229.50	\$ (578,749.45)
Mixed Beverage Permits	9,260,689.73	8,926,732.27	(333,957.46)
Beer Licenses	1,938,875.33	1,840,524.25	(98,351.08)
Temporary Beer Licenses	150,250.00	155,150.00	4,900.00
Wine and Beer Permits	2,634,495.52	2,558,267.73	(76,227.79)
Total Permit and License Fees	<u>18,877,289.53</u>	<u>17,794,903.75</u>	<u>(1,082,385.78)</u>
<u>TAXES</u>			
Collected on Audits	7,616,624.64	7,037,552.89	(579,071.75)
Direct Taxes	225,642.38	246,465.13	20,822.75
Liquor Excise Tax	43,781,175.65	43,891,220.17	110,044.52
Malt Liquor Excise Tax	3,547,982.59	4,094,040.31	546,057.72
Wine Excise Tax	6,440,348.60	6,377,213.13	(63,135.47)
Beer Excise Tax	83,745,905.75	85,314,819.16	1,568,913.41
Gross Receipts Tax	174,821,782.23	188,619,951.22	13,798,168.99
Service Fees	335,076.26	366,225.56	31,149.30
Cigarette Tax	5,980.00	12,963.20	6,983.20
Total Taxes	<u>320,520,518.10</u>	<u>335,960,450.77</u>	<u>15,439,932.67</u>
<u>CONFISCATED SALES</u>			
Alcoholic Beverages	-	-	0.00
Total Confiscated Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>MISCELLANEOUS</u>			
Equip. Sales, Office Fees, Misc. Revenue & Cancelled Warrants	209,114.32	149,250.85	(59,863.47)
Interest - Depository and Other	4,848.95	8,317.42	3,468.47
Fines	1,421,050.50	1,600,802.00	179,751.50
Administrative Fee	1,510,481.00	1,571,805.00	61,324.00
Bartender Training Fees	103,597.00	123,104.00	19,507.00
Label Approval	92,275.00	88,750.00	(3,525.00)
Total Miscellaneous	<u>3,341,366.77</u>	<u>3,542,029.27</u>	<u>200,662.50</u>
<u>TOTAL REVENUE</u>	<u>\$ 342,739,174.40</u>	<u>\$ 357,297,383.79</u>	<u>\$ 14,558,209.39</u>

COLLECTIONS BY MONTH

September	\$ 29,251,912.35	\$ 29,569,328.22	\$ 317,415.87
October	27,615,608.67	28,332,311.02	716,702.35
November	28,339,605.49	28,761,845.21	422,239.72
December	27,549,674.19	28,988,010.25	1,438,336.06
January	32,947,874.56	32,274,321.89	(673,552.67)
February	24,850,270.70	26,327,215.35	1,476,944.65
March	25,037,545.54	26,962,987.58	1,925,442.04
April	30,271,823.33	31,576,441.74	1,304,618.41
May	28,433,212.78	28,856,495.48	423,282.70
June	30,438,309.24	31,934,885.10	1,496,575.86
July	29,505,916.74	30,824,501.20	1,318,584.46
August	28,497,420.81	32,889,040.75	4,391,619.94
<u>TOTAL REVENUE</u>	<u>\$ 342,739,174.40</u>	<u>\$ 357,297,383.79</u>	<u>\$ 14,558,209.39</u>



Unaudited

CUMULATIVE STATEMENT OF REVENUE  
NOVEMBER 16, 1935 TO AUGUST 31, 1990

	Previous Years Nov. 16, 1935 to August 31, 1989	Fiscal Year 1990	Total for Period
<b>PERMIT AND LICENSE FEES</b>			
Liquor Permits	\$ 102,372,430.51	\$ 4,314,229.50	\$ 106,686,660.01
Mixed Beverage Permits	121,522,344.73	8,926,732.27	130,449,077.00
Beer Licenses	35,480,405.82	1,840,524.25	37,320,930.07
Temporary Beer Licenses	1,364,157.40	155,150.00	1,519,307.40
Wine and Beer Permits	27,463,875.76	2,558,267.73	30,022,143.49
Total Permit and License Fees	288,203,214.22	17,794,903.75	305,998,117.97
<b>TAXES</b>			
Collected on Audits	77,613,036.96	7,037,552.89	84,650,589.85
Direct Taxes	3,581,733.62	246,465.13	3,828,198.75
Liquor Excise Tax	1,178,953,384.09	43,891,220.17	1,222,844,604.26
Malt Liquor Excise Tax	43,665,547.92	4,094,040.31	47,759,588.23
Wine Excise Tax	113,034,712.27	6,377,213.13	119,411,925.40
Beer Excise Tax	1,604,466,130.36	85,314,819.16	1,689,780,949.52
Gross Receipts Tax	1,844,617,865.14	188,619,951.22	2,033,237,816.36
Service Fees	11,787,060.38	366,225.56	12,153,285.94
Cigarette Tax	42,190.37	12,963.20	55,153.57
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	4,879,150,460.35	335,960,450.77	5,215,110,911.12
<b>CONFISCATED SALES</b>			
Alcoholic Beverages	3,221,545.80	-	3,221,545.80
Vehicles	43,654.07	-	43,654.07
Total Confiscated Sales	3,265,199.87	0.00	3,265,199.87
<b>MISCELLANEOUS</b>			
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	577,661.70	149,250.85	726,912.55
Other Funds	1,291.47	-	1,291.47
Interest - Depository and Other	80,584.98	8,317.42	88,902.40
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	13,309,530.48	1,600,802.00	14,910,332.48
Administrative Fee	4,193,278.50	1,571,805.00	5,765,083.50
Bartender Training Fees	219,654.00	123,104.00	342,758.00
Label Approval	186,225.00	88,750.00	274,975.00
Total Miscellaneous	18,728,516.24	3,542,029.27	22,270,545.51
<b>TOTAL REVENUE</b>			
	5,189,347,390.68	357,297,383.79	5,546,644,774.47
<b>Non-Revenue Receipts</b>			
Non-Revenue Receipts	794,279.55	93,882.23	888,161.78
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
<b>TOTAL RECEIPTS</b>			
	\$ 5,190,243,430.84	\$ 357,391,266.02	\$ 5,547,634,696.86

TEXAS ALCOHOLIC BEVERAGE COMMISSION (458) Unaudited

COMPARATIVE STATEMENT OF REVENUE  
FISCAL YEAR 1989 TO FISCAL YEAR 1990

	Fiscal Year 1989	Fiscal Year 1990	Increase or (Decrease)
<u>PERMIT AND LICENSE FEES</u>			
Liquor Permits	\$ 4,892,978.95	\$ 4,314,229.50	\$ (578,749.45)
Mixed Beverage Permits	9,260,689.73	8,926,732.27	(333,957.46)
Beer Licenses	1,938,875.33	1,840,524.25	(98,351.08)
Temporary Beer Licenses	150,250.00	155,150.00	4,900.00
Wine and Beer Permits	2,634,495.52	2,558,267.73	(76,227.79)
Total Permit and License Fees	<u>18,877,289.53</u>	<u>17,794,903.75</u>	<u>(1,082,385.78)</u>
<u>TAXES</u>			
Collected on Audits	7,616,624.64	7,037,552.89	(579,071.75)
Direct Taxes	225,642.38	246,465.13	20,822.75
Liquor Excise Tax	43,781,175.65	43,891,220.17	110,044.52
Malt Liquor Excise Tax	3,547,982.59	4,094,040.31	546,057.72
Wine Excise Tax	6,440,348.60	6,377,213.13	(63,135.47)
Beer Excise Tax	83,745,905.75	85,314,819.16	1,568,913.41
Gross Receipts Tax	174,821,782.23	188,619,951.22	13,798,168.99
Service Fees	335,076.26	366,225.56	31,149.30
Cigarette Tax	5,980.00	12,963.20	6,983.20
Total Taxes	<u>320,520,518.10</u>	<u>335,960,450.77</u>	<u>15,439,932.67</u>
<u>CONFISCATED SALES</u>			
Alcoholic Beverages	-	-	0.00
Total Confiscated Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>MISCELLANEOUS</u>			
Equip. Sales, Office Fees, Misc. Revenue & Cancelled Warrants	209,114.32	149,250.85	(59,863.47)
Interest - Depository and Other	4,848.95	8,317.42	3,468.47
Fines	1,421,050.50	1,600,802.00	179,751.50
Administrative Fee	1,510,481.00	1,571,805.00	61,324.00
Bartender Training Fees	103,597.00	123,104.00	19,507.00
Label Approval	92,275.00	88,750.00	(3,525.00)
Total Miscellaneous	<u>3,341,366.77</u>	<u>3,542,029.27</u>	<u>200,662.50</u>
<u>TOTAL REVENUE</u>	<u>\$ 342,739,174.40</u>	<u>\$ 357,297,383.79</u>	<u>\$ 14,558,209.39</u>

COLLECTIONS BY MONTH

September	\$ 29,251,912.35	\$ 29,569,328.22	\$ 317,415.87
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February	24,850,270.70	26,327,215.35	1,476,944.65
March	25,037,545.54	26,962,987.58	1,925,442.04
April	30,271,823.33	31,576,441.74	1,304,618.41
May	28,433,212.78	28,856,495.48	423,282.70
June	30,438,309.24	31,934,885.10	1,496,575.86
July	29,505,916.74	30,824,501.20	1,318,584.46
August	28,497,420.81	32,889,040.75	4,391,619.94
<u>TOTAL REVENUE</u>	<u>\$ 342,739,174.40</u>	<u>\$ 357,297,383.79</u>	<u>\$ 14,558,209.39</u>

Unaudited

COMPARATIVE OPERATING STATEMENT  
FISCAL YEAR 1989 TO FISCAL YEAR 1990

	Fiscal Year 1989	Fiscal Year 1990
Total Revenue	\$ 342,739,174.40	\$ 357,297,383.79
Less: Operating Expenses	20,883,232.65	25,164,713.71
Net Revenue	<u>\$ 321,855,941.75</u>	<u>\$ 332,132,670.08</u>
NET REVENUE INCREASE 1990		<u>\$ 10,276,728.33</u>

STATEMENT OF REVENUE  
FISCAL YEARS NOVEMBER 16, 1935 TO AUGUST 31, 1990

<u>FISCAL YEAR</u>	<u>TOTAL REVENUE</u>	<u>TOTAL RECEIPTS</u>
Nov. 16, 1935 to August 31, 1982	\$ 2,826,901,229.02	
1983	287,108,056.91	
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	
<u>TOTAL REVENUE</u>		\$ 5,546,644,774.47
Non-Revenue		888,161.78
Appropriated from General Fund		25,000.00
Appropriated from State Comptroller		28,745.00
Balance Beer Tax Fund 11-15-35		48,015.61
<u>TOTAL RECEIPTS</u>		<u>\$ 5,547,634,696.86</u>





