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REFERENCE

51ST

ANNUAL REPORT
OF THE

Texas
Alcoholic
Beverage
Commission
FOR FISCAL YEAR 1985

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1984-85
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LOUIS M. PEARCE, Jr., Chairman
MORRIS ATLAS, Member
WHITTENBURG, III, Member
S. McBEATH, Administrator



653963



TEXAS ALCOHOLIC BEVERAGE COMMISSION

Post Office Box 13127; Capitol Station, Austin, Texas 7

The Honorable Mark White
Governor of Texas
Capitol Building
Austin, Texas 78701

The Honorable Bob Bullock
Comptroller of Public Accounts
LBJ State Office Building
Austin, Texas 78711

The Honorable James P. Oliver, Director
Legislative Budget Board
Room 207-A, Capitol Building
Austin, Texas 78701

The Honorable Lawrence F. Alwin
State Auditor
409 John H. Reagan Building
Austin, Texas 78711

Gentlemen:

In compliance with Section 5.09 of the Alcoholic Beverage Code and Article V of Senate Bill 179, Regular Session of the Sixty-eighth Legislature, transmitted herewith is the report for the fiscal year ending August 31, 1985, concerning the administration of this agency.

Respectfully submitted,

Louis M. Pearce, Jr., Chairman

Morris Atlas, Member

J.A. Whittenburg, III, Member

ATTEST:

W. S. McBeath, Administrator

November 1, 1985

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TEXAS ALCOHOLIC BEVERAGE COMMISSION

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TEXAS ALCOHOLIC BEVERAGE COMMISSION
Austin, Texas

EXHIBIT I

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
August 31, 1985
(With Comparative Memorandum Totals at August 31, 1984)

	Governmental Fund Type <u>General (Exh. A-1)</u> \$	Fiduciary Fund Type <u>Agency (Exh. V)</u> \$
<u>ASSETS</u>		
Current Assets:		
Cash on Hand and in Bank	3,500.00	
Cash in State Treasury	864,355.59	253,122.47
Accounts Receivable:		
County Tax Assessor Collectors		93,622.50
Delinquent Taxes and Permit Fees		1,121,890.28
Less - Allowance for Doubtful Accounts		(652,921.14)
Prepaid Expenses	<u>143,027.20</u>	
Total Current Assets	<u>1,010,882.79</u>	<u>815,714.11</u>
Fixed Assets:		
Furniture and Equipment		
Motor Vehicles		
Buildings		
Total Fixed Assets	<u>-</u>	<u>-</u>
Other Debits:		
Resources to be Provided in Future Years	<u>-</u>	<u>-</u>
Total Assets	<u>1,010,882.79</u>	<u>815,714.11</u>

Account Groups		Totals (Memorandum Only)	
General Long Term Obligations	General Fixed Assets	August 31,	
\$	\$	1985	1984
		\$	\$
		3,500.00	3,500.00
		1,117,478.06	3,839,880.75
		93,622.50	964.25
		1,121,890.28	698,827.87
		(652,921.14)	(499,768.86)
		143,027.20	134,365.71
		<u>1,826,596.90</u>	<u>4,177,769.72</u>
-	-		
	4,693,299.09	4,693,299.09	4,098,307.50
	2,680,772.35	2,680,772.35	2,349,538.35
	121,678.99	121,678.99	123,825.49
-	<u>7,495,750.43</u>	<u>7,495,750.43</u>	<u>6,571,671.34</u>
<u>1,213,594.68</u>	-	<u>1,213,594.68</u>	<u>1,134,647.70</u>
<u>1,213,594.68</u>	<u>7,495,750.43</u>	<u>10,535,942.01</u>	<u>11,884,088.76</u>

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TEXAS ALCOHOLIC BEVERAGE COMMISSION
Austin, Texas

EXHIBIT I

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
August 31, 1985
(With Comparative Memorandum Totals at August 31, 1984)
(concluded)

	Governmental Fund Type <u>General (Exh. A-1)</u> \$	Fiduciary Fund Type <u>Agency (Exh. V)</u> \$
<u>LIABILITIES AND FUND BALANCES</u>		
Current Liabilities:		
Accounts Payable	175,091.39	
Employees' Savings Bond Deposits		67.50
Collections in Departmental Suspense -		
Due to State's General Revenue Fund		66,043.87
Due to Confiscated Liquor Fund		25,000.15
Due to Mixed Beverage Tax Clearance Fund		162,010.95
Due to State's General Revenue Fund Upon Collection of Accounts Receivable		<u>562,591.64</u>
Total Current Liabilities	175,091.39	815,714.11
Long-Term Liabilities:		
Employee Compensable Leave Balances	<u>-</u>	<u>-</u>
Total Liabilities	<u>175,091.39</u>	<u>815,714.11</u>
Fund Equity:		
Investment in General Fixed Assets	<u>-</u>	<u>-</u>
Fund Balances:		
Reserved for Encumbrances (Exh. III)	452,997.30	
Reserved for Prepaid Expenses	143,027.20	
Reserved for Revolving Change Fund	3,000.00	
Reserved for Petty Cash Fund	500.00	
Reserved for Unencumbered Funds Subject to Transfer to the States General Revenue Fund		
Unreserved - Designated for Subsequent Years' Expenditures	<u>236,266.90</u>	<u>-</u>
Total Fund Balances	<u>835,791.40</u>	<u>-</u>
Total Fund Equity	<u>835,791.40</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>1,010,882.79</u>	<u>815,714.11</u>

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

Account Groups		Totals (Memorandum Only)	
General Long Term Obligations	General Fixed Assets	August 31,	
\$	\$	1985	1984
\$	\$	\$	\$
		175,091.39	210,636.98
		67.50	85.00
		66,043.87	1,212,898.19
		25,000.15	35,411.70
		162,010.95	294,992.44
		<u>562,591.64</u>	<u>200,023.26</u>
-	-	990,805.50	1,954,047.57
<u>1,213,594.68</u>	-	<u>1,213,594.68</u>	<u>1,134,647.70</u>
<u>1,213,594.68</u>	-	<u>2,204,400.18</u>	<u>3,088,695.27</u>
-	<u>7,495,750.43</u>	<u>7,495,750.43</u>	<u>6,571,671.34</u>
		452,997.30	210,636.98
		143,027.20	134,365.71
		3,000.00	3,000.00
		500.00	500.00
			198,965.34
		<u>236,266.90</u>	<u>1,676,254.12</u>
-	-	<u>835,791.40</u>	<u>2,223,722.15</u>
-	<u>7,495,750.43</u>	<u>8,331,541.83</u>	<u>8,795,393.49</u>
<u>1,213,594.68</u>	<u>7,495,750.43</u>	<u>10,535,942.01</u>	<u>11,884,088.76</u>

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TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT II

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GENERAL FUNDS
 Years Ended August 31, 1985 and 1984

	Year Ended August 31,	
	1985 \$	1984 \$
Revenues:		
General Revenue Fund -		
Allocation for Administrative Costs	17,799,134.00	20,663,012.00
Confiscated Sales	22,772.82	8,039.06
Fines	1,048,450.00	1,172,500.00
Sale of Fixed Assets	45,903.05	1,445.00
Other Revenues	<u>34,160.20</u>	<u>25,092.15</u>
Total Revenues	<u>18,950,420.07</u>	<u>21,870,088.21</u>
Expenditures:		
Current Operating -		
Exempt Salaries	6,565,257.31	6,252,449.83
Classified Salaries	8,020,203.65	7,871,793.44
Hazardous Duty Pay	402,389.92	396,328.83
Longevity Pay	50,265.65	48,774.21
Per Diem of Commission Members	40.00	100.00
Professional Fees and Services	397,219.00	264,708.00
Clothing Allowance	119,925.00	115,625.00
Travel	255,199.24	604,667.46
Postage	164,757.71	131,255.66
Repairs and Maintenance	86,390.21	153,257.28
Consumable Supplies	131,926.76	165,668.30
Gas, Oil and Lubrication	247,284.93	136,580.46
Utilities	277,044.50	268,220.20
Rent - Buildings	1,092,505.18	987,497.67
Rent - Machinery & Other	93,212.38	78,308.28
Other	<u>374,408.57</u>	<u>179,061.36</u>
Total Current Operating Expenditures	<u>18,278,030.01</u>	<u>17,654,295.98</u>

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TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT II

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - GENERAL FUNDS
 Years Ended August 31, 1985 and 1984
 (concluded)

	Year Ended August 31,	
	1985 \$	1984 \$
Expenditures: (concluded)		
Purchases of Fixed Assets -		
Motor Vehicles	12,553.00	2,259,843.00
Furniture and Equipment	<u>606,504.37</u>	<u>557,936.78</u>
Total Purchases of Fixed Assets	<u>619,057.37</u>	<u>2,817,779.78</u>
Total Expenditures (Exh. III)	<u>18,897,087.38</u>	<u>20,472,075.76</u>
Deficit of Revenues over Expenditures	53,332.69	1,398,012.45
Other Unencumbered Expenditures:		
Judgments	(420.50)	
Other Financing Sources (Uses):		
Increase in Reserve for Prepaid Expenses	<u>8,661.49</u>	<u>17,156.88</u>
Deficit of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	61,573.68	1,415,169.33
Fund Balances at Beginning of Year	731,601.81	1,707,460.54
Transferred to General Revenue Fund - Unappropriated	<u>(556,908.59)</u>	<u> </u>
Fund Balances at End of Year	<u>236,266.90</u>	<u>3,122,629.87</u>

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

TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT III

COMPARISON OF FUNDS BUDGETED TO FUNDS APPLIED
AND ENCUMBERED BY APPROPRIATED ACTIVITY - GENERAL FUNDS
Year Ended August 31, 1985

	Funds Budgeted			
	Legislative Appropriations or Balance \$	Additional Appropriations \$	Transfer Between Appropriations \$	Appro- priated Receipts \$
<u>General Revenue Fund</u>				
Original Legislative Appropriations - Current Year:				
Administration -				
Per Diem of Commission				
Members	1,000.00			
Administrator	55,300.00	500.00		
Executive Functions	263,004.00	1,855.00	15,000.00	
Administrative Services	841,041.00	3,920.00		36.00
Hearings	403,649.00	3,081.00	(15,000.00)	627.06
Data Processing	669,668.00	3,136.00		34,124.28
Total Administration	<u>2,233,662.00</u>	<u>12,492.00</u>	<u>-</u>	<u>34,787.34</u>
Licensing	449,665.00	3,601.00		-
Revenue Collection -				
Auditing	4,827,286.00	44,139.00	(48,800.00)	159.52
Tax Reporting	285,233.00	2,080.00	48,800.00	
Total Revenue Collection	<u>5,112,519.00</u>	<u>46,219.00</u>	<u>-</u>	<u>159.52</u>
Enforcement and Marketing				
Practices	8,011,915.00	66,229.00		45,327.53
Ports of Entry	1,991,373.00	16,813.00		-
Total Original Appropriations	<u>17,799,134.00</u>	<u>145,354.00</u>	<u>-</u>	<u>80,274.39</u>
All Prior Year Appropriation Balances				
	1,037,958.51	-	-	-
Total General Revenue Fund Appropriations	<u>18,837,092.51</u>	<u>145,354.00</u>	<u>-</u>	<u>80,274.39</u>
<u>Confiscated Liquor Fund</u>				
Original Legislative Appropriations:				
Enforcement	1,200,000.00	-	-	-
Total Confiscated Liquor Fund	<u>1,200,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total All Appropriations	<u>20,037,092.51</u>	<u>145,354.00</u>	<u>-</u>	<u>80,274.39</u>

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

Total Funds Budgeted	Funds Applied and Encumbered				Excess of Funds Budgeted Over Funds Applied and Encumbered
	Expenditures	Encumbrances	Appropriations Lapsed	Totals	
\$	\$	\$	\$	\$	\$
1,000.00	40.00			40.00	960.00
55,800.00	55,800.00			55,800.00	-
279,859.00	263,573.16	6,280.80		269,853.96	10,005.04
844,997.00	797,429.96	2,689.55		800,119.51	44,877.49
392,357.06	348,539.96			348,539.96	43,817.10
706,928.28	674,283.47	5,415.00		679,698.47	27,229.81
<u>2,280,941.34</u>	<u>2,139,666.55</u>	<u>14,385.35</u>	-	<u>2,154,051.90</u>	<u>126,889.44</u>
<u>453,266.00</u>	<u>445,844.02</u>	-	-	<u>445,844.02</u>	<u>7,421.98</u>
4,822,784.52	4,693,244.31	30,208.99		4,723,453.30	99,331.22
336,113.00	332,946.97			332,946.97	3,166.03
<u>5,158,897.52</u>	<u>5,026,191.28</u>	<u>30,208.99</u>	-	<u>5,056,400.27</u>	<u>102,497.25</u>
8,123,471.53	7,575,476.99	387,314.23	-	7,962,791.22	160,680.31
<u>2,008,186.00</u>	<u>1,963,425.71</u>	<u>3,345.71</u>	-	<u>1,966,771.42</u>	<u>41,414.58</u>
<u>18,024,762.39</u>	<u>17,150,604.55</u>	<u>435,254.28</u>	-	<u>17,585,858.83</u>	<u>438,903.56</u>
1,037,958.51	683,834.16	-	-	683,834.16	354,124.35
<u>19,062,720.90</u>	<u>17,834,438.71</u>	<u>435,254.28</u>	-	<u>18,269,692.99</u>	<u>793,027.91</u>
1,200,000.00	1,062,648.67	17,743.02	-	1,080,391.69	119,608.31
<u>1,200,000.00</u>	<u>1,062,648.67</u>	<u>17,743.02</u>	-	<u>1,080,391.69</u>	<u>119,608.31</u>
<u>20,262,720.90</u>	<u>18,897,087.38</u> (Exh. II)	<u>452,997.30</u> (Exh. I)	-	<u>19,350,084.68</u>	<u>912,636.22</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Significant Accounting Policies

A. Scope of Entity

The Alcoholic Beverage Commission's operations are administered by a three-member board. An Administrator, who is appointed by the board, 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 port 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 have been prepared in conformity with generally accepted accounting principles as established by the National Council on Governmental Accounting and the American Institute of Certified Public Accountants. The comparative memorandum total amounts presented in the financial statements are included for supplementary analysis purposes. This data is not essential to an understanding of those statements, nor are they comparable to a consolidation. The accompanying statements include all funds and

account groups controlled by the Texas Alcoholic Beverage Commission. The expenditure classifications as presented in Exhibit II and Exhibit IV reflect changes from those published in prior years. Even so, the underlying accounting principles remain unchanged. The classification of the 1984 figures in these exhibits were restated for comparison purposes.

C. Fund Structure

The accounts of the Alcoholic Beverage Commission are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Resources are allocated to and accounted for in individual funds based upon the purposes for which resources are to be spent and the means by which spending activities are controlled. The funds and account groups used to reflect the Commission's transactions are as follows:

General Fund - The General Fund, a governmental fund type, is the general operating fund of the Commission. It is used to account for financial resources other than those required to be accounted for in another fund. The General Fund includes the General Revenue Fund, the Liquor Act Enforcement Fund and the Confiscated Liquor Fund.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Agency Funds - The Agency Funds, which are a fiduciary fund type, are custodial in nature with assets equaling liabilities and do not involve the measurement of operating results.

General Fixed Assets Account Group - Fixed assets used in the Commission's operations are accounted for in this account regardless of the source of funds used to acquire the assets. This is a self-balancing account group concerned only with the measurement of financial position and not with the results of operations. Purchases of fixed assets are included in expenditures of the period and are capitalized at cost in the General Fixed Assets Account Group with an offsetting addition to an "invested" fund equity account. There is no provision in the accounts for depreciation.

General Long-Term Obligations Account - This account is used to record the outstanding long-term obligations of the Commission for unused employee leave. This account, like the General Fixed Assets Account Group, is concerned only with the measurement of financial position and not with the measurement of results of operations.

D. Basis of Accounting

The basis of accounting determines the timing of measurements made of revenues and expenditures in the accounts and financial state-

ments. The Commission's funds are accounted for on a modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized when the related fund liability has been incurred. An exception to this general rule involves the expenditure for compensable leave which is not recognized until events occur causing the expenditure to be made.

E. Budgets and Budgetary Accounting

The budget for the Commission was established by the General Appropriations Act, S.B. 179, 68th Leg., Reg. Sess. (1983). Budgeted revenues from the General Revenue Fund and proceeds from the sale of confiscated property, from fines, from the sale of state property and other sources as authorized by the Act or other statutes. Encumbrance accounting is used for budgetary control purposes.

F. Assets, Liabilities and Fund Equity

1. Accounts Receivable - 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

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Commission. After receipt, these funds are deposited to the State's General Revenue Fund.

2. Accounts Receivable - Delinquent Taxes and Permits

These receivables represent amounts owed the Commission based on the findings of audits performed on various mixed beverage and private club permittees' records. When the collection of these amounts appear unlikely they are turned over to the Attorney General's Office for action. Collection of these accounts cannot be reasonably assured; therefore, the balance had been offset by an allowance for doubtful accounts in prior years. For the 1985 year it was determined that part of the balance was collectable and it is reflected in the Due to State Treasury Upon Collection Account.

3. Prepaid Expenses

Prepaid expenses generally represent the cost of consumable supplies, uniforms, postage and unexpired insurance available at fiscal year-end. The cost of these items is reflected as an expenditure at the time of purchase. Year-end values are offset by a fund balance reserve which indicates that the prepaids do not constitute "available spendable resources" even though they are a component of net current assets.

4. 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.

5. Fund Equity

Reserved for Encumbrances represents commitments in the amount of the value of 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 Unencumbered Funds - Subject to Transfer to the State General Revenue Fund represents the unobligated balance in the Confiscated Liquor Fund. The Confiscated Liquor Fund appropriations used to partially finance the operations during the 1985 fiscal year were funded by fines and sale of confiscated property. Starting in the 1986 fiscal year the Commis-

TEXAS ALCOHOLIC BEVERAGE COMMISSION

sion's activities will be paid for out of General Revenue Fund appropriations and the Confiscated Liquor Fund will not be used. Once all the outstanding 1985 obligations and encumbrances are paid, the remaining balance in the fund will be transferred to the State's General Revenue Fund.

Note 2: Detail Notes on all Funds and Account Groups

A. Fixed Assets

Following are the changes in the fixed assets for the 1985 fiscal year:

	<u>Total Fixed Assets</u>	<u>Furniture and Equipment</u>	<u>Buildings</u>	<u>Motor Vehicles</u>
	\$	\$	\$	\$
Balances - September 1, 1984	6,571,671.34	4,098,307.50	123,825.49	2,349,538.35
Increases:				
Purchases (Exh. II)	619,057.37	606,504.37		12,553.00
Encumbrances (Exh. III)	452,997.30	134,316.30		318,681.00
Library	7,223.83	7,223.83		
Transfers from Other State Agencies	<u>4,765.61</u>	<u>4,765.61</u>		
Total Increases	<u>1,084,044.11</u>	<u>752,810.11</u>	-	<u>331,234.00</u>
Decreases:				
Deletions -				
Obsolete	51,129.62	48,983.12	2,146.50	
Stolen	1,005.66	1,005.66		
Sold	<u>107,829.74</u>	<u>107,829.74</u>		
Total Decreases	<u>159,965.02</u>	<u>157,818.52</u>	<u>2,146.50</u>	-
Net Increases	<u>924,079.09</u>	<u>594,991.59</u>	<u>(2,146.50)</u>	<u>331,234.00</u>
Balances - August 31, 1985 (Exh. I)	<u>7,495,750.43</u>	<u>4,693,299.09</u>	<u>121,678.99</u>	<u>2,680,772.35</u>

B. Judgments

The Alcoholic Beverage Commission is authorized to obtain judgments against permittees who owe the state for delinquent taxes and permit fees. Once obtained, these judgments represent claims by the state on the assets of the permittees. These amounts are not presented on the balance sheet since their collection is very doubtful. The Commission maintains a record of these outstanding claims. The activity in the judgments during the 1985 year as reflected in dollars was:

Judgments Outstanding at September 1, 1984	\$520,462.70
Add: Judgments Obtained During the 1985 Year	100,590.74
Less: Judgments Paid by Permittees	<u>48,359.68</u>
Judgments Outstanding at August 31, 1985	<u>572,693.76</u>

C. Changes in Long-Term Obligations

Under the provisions of Tex. Rev. Civ. Stat. Ann., Art 6252-8b (Vernon Supp. 1982), 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

TEXAS ALCOHOLIC BEVERAGE COMMISSION

off during the same pay period. The amount of these liabilities at August 31, 1985 and 1984, are reflected in the General Long-Term Obligations Account Group since resources from the current fiscal year will not be expended to liquidate them. The total liability of \$1,213,594.68 was computed by multiplying the August 1985 salary rate for each employee by that employee's year-end leave balance. The following is a summary of changes in employees' compensable leave balances for the 1985 fiscal year which reflect employees' accrued rights to future compensated absences. Changes and balances are stated in terms of hours:

	<u>Total</u>	<u>Annual Leave</u>	<u>Compensatory Time</u>
<u>Compensable Leave Hours</u>			
September 1, 1984	98,933	97,685	1,248
Leave Hours Earned	88,674	77,235	11,439
Leave Hours Transferred	1,080	1,080	
Leave Hours Compensated:			
By Time Off	(77,780)	(68,035)	(9,745)
By Monetary Payment	(5,719)	(5,602)	(117)
Leave Hours Lost or Cancelled - Accumulated Hours in Excess of Maximum	<u>(2,352)</u>	<u>(2,320)</u>	<u>(32)</u>
<u>Compensable Leave Hours</u>			
August 31, 1985	<u>102,836</u>	<u>100,043</u>	<u>2,793</u>

Note 3: Employees' Retirement Plan

The Texas Alcoholic Beverage Commission participates in a joint contributory retirement plan for its employees which is administered by the Employees Retirement System of Texas. The retirement cost to the Commission is limited to statutorily defined state contributions at the rate of eight percent of employee salaries. Each

employee also contributes six percent of his/her salary each month through payroll deductions.

The Employees Retirement System of Texas does not separately account for each of its component governmental agencies, since the Retirement System itself bears sole responsibility for retirement commitments beyond contributions fixed by the state Legislature. According to an independent actuarial evaluation as of August 31, 1982, the present value of the Retirement System's actual and projected liabilities, including projected benefits payable to its retired and active members and their beneficiaries, was in excess of the assets of the System. However, the actuary projected that such assets, augmented by projected future contributions and earnings, would be sufficient to amortize the unfunded difference over the period of 28.6 years. Further information regarding actuarial assumptions and conclusions, together with audited financial statements, is included in the Retirement System's annual financial report.

Note 4: Deferred Compensation

Commission employees are eligible to participate in the state's Deferred Compensation Program as authorized by S.B. 872, 63rd. Leg., Reg. Sess. (1973). At August 31, 1985, there were fifty-three employees participating in the program. These employees paid in \$99,180.85 during the year and have paid in a total of \$301,264.33 since they started in the program.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Note 5: Continuance Subject to Review

The Texas Alcoholic Beverage Commission is subject to S.B. 54, 65th. Leg., Reg. Sess. (1977), entitled the "Texas Sunset Act." This Act provides for the termination of the Commission effective September 1, 1987, unless specifically continued by legislative action. H.B. 1819, 69th Leg., Reg. Sess. extended the termination of the Commission to September 1, 1991. The Act further provides that if abolished, the Commission may have an additional year of operation to conclude its business.

Note 6: Contingent Liabilities

Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is paid to the employee only in case of illness or to the employee's estate in the event of his/her death while employed by the Commission. The maximum sick leave that may be paid an employee's estate is one-half of the employee's accumulated entitlement or 336 hours, whichever is less. The Commission's policy is to recognize the cost of any sick leave when paid. No liability is recorded in the General Long-Term Obligations Account Group since experience indicates the probability of a material effect on any given year's operation, as a result of death or abnormally high rate of illness, is minimal.

Note 7: 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 H.B. 1955, 66th. Leg., Reg. Sess. (1979), 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 <u>1985</u>	August 31, <u>1984</u>
Stamps on Hand (Whole Cent Value) - Beginning	\$ 438,483.11	\$ 641,586.17
Stamps Issued to Collection Points (Fractional Value)	1,595,507.80	1,375,800.85
Fractional Values to be Realized Upon Sale of Stamps	1,062.20	2,479.15
Tax Rate Increase of 10-2-84 (Whole Cent Value)	77,981.25	
Stamps Damaged Due to Printing Errors (Whole Cent Value)	<u>(2,400.00)</u>	
Whole Cent Value of Stamps Available for Sale	2,110,634.36	2,019,866.17
Whole Cent Value of Stamps Sold	<u>(1,535,115.47)</u>	<u>(1,581,383.06)</u>
<u>Stamps on Hand (Whole Cent Value) - Ending</u>	<u>575,518.89</u>	<u>438,483.11</u>
 <u>Whole Cent Value of Excise Tax Stamps on Hand at International Bridges</u>		
El Paso Bridges	150,206.14	100,923.33
Laredo Bridges	95,757.01	94,254.64
Hidalgo Bridge	73,386.82	56,199.93
Brownsville Bridges	114,134.10	48,069.43
Del Rio Bridge	29,442.35	52,036.12
Eagle Pass Bridge	31,464.86	18,048.98
Progreso Bridge	27,863.74	37,442.01
Roma Bridge	<u>53,263.87</u>	<u>31,508.67</u>
 Total, as above	 <u>575,518.89</u>	 <u>438,483.11</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

SCHEDULE 1

FUTURE FISCAL YEAR LEASE-RENTAL OBLIGATIONS

<u>LOCATION (Texas)</u>	<u>Square Feet</u>	<u>1986</u>
		\$
209-C South Danville, Abilene	2,045	24,860.64
3131 Bell Street, Amarillo	2,538	25,380.00
1600 West 38th Street, Austin (ABC-012)	26,663	309,824.16
(ABC-012-006)	1,419	45,039.06
(ABC-020)	1,177	19,491.12
(ABC-032)	2,593	28,937.88
(ABC-034-048)	31,852	
1106 Clayton Lane, Austin	5,331	73,656.36
Warehouse, 15301 North IH 35, Suite D, Austin	7,128	40,629.60
3013 N. Main Street, Baytown	1,685	21,433.20
6450 Concord Road, Beaumont	1,990	21,233.28
6006 Bellaire Blvd., Houston (Bellaire)	1,755	16,426.80
1706-B East 29th Street, Bryan	1,575	11,642.40
5541 Bear Lane, Corpus Christi	2,475	27,213.84
8700 Stemmons Freeway, Dallas	8,185	83,568.84
3717 Highway 3, Dickinson	2,598	32,734.80
1170 Westmoreland, El Paso	2,695	26,949.96
6800 Manhattan Blvd., Fort Worth	4,180	54,172.80
Radio Tower, 3230 St. Louis Avenue, Fort Worth		325.00
427 West 20th Street, Houston	11,800	113,280.00
2800 Gilmer Road, Longview	2,300	20,424.00
4211-A Boston, Lubbock	1,900	14,820.00
1601 N. Waddill, McKinney	250	3,514.50
821-A Nolana Loop, McAllen	2,588	25,776.48
1330 E. 8th Street, Odessa	2,455	26,066.40
2117 NW Loop 286, Paris	1,135	9,120.00
1736 Sunset Blvd., San Angelo	1,340	14,311.20
4203 Woodcock Drive, San Antonio	5,867	59,442.12
223 East Elm, Tyler	264	2,502.72
1206 E. Manor Drive, Victoria	1,445	15,716.64
1227 N. Valley Mills Road, Waco	2,200	18,135.60
120 Fre Mar Valley, Wichita Falls	1,284	10,015.20
B & M Bridge Company, Brownsville	50	1,068.00
Las Vegas International Bridge, Del Rio	152	1,500.00
McAllen-Hidalgo, Reynosa International Bridge, Hidalgo	650	11,076.00
600 S. Sandman, Laredo	1,056	7,603.20
Progreso International Bridge, Progreso	374	14,361.60
Roma International Bridge, Roma	140	2,400.00
Radio Tower, Elmendorf		2,400.00
Radio Tower, 3131 Bell, Amarillo		240.00
Totals		<u>1,237,293.40</u>

The above figures reflect base year prices plus any price escalations incurred on leases obligated prior to 9/1/85. The majority of the leases contain yearly escalation clauses.

Future Fiscal Year Lease-Rental Obligations				Lease Expires
1987	1988	1989	1990	
\$ 24,860.64				08/31/87
25,380.00	25,380.00	25,380.00	25,380.00	08/31/90
				08/31/86
				08/31/86
				08/31/86
				08/31/86
458,668.80	527,469.12	554,224.80	573,336.00	08/31/90
73,656.36	73,656.36	73,656.36	12,276.06	10/31/89
53,032.32	53,032.32	59,019.84	59,019.84	08/31/90
21,433.20	21,433.20	21,433.20		08/31/89
				08/31/86
16,426.80	2,737.80			10/31/87
11,642.40				08/31/87
27,213.84				08/31/87
83,568.84				08/31/87
32,734.80	32,734.80	32,734.80		08/31/89
26,949.96				08/31/87
54,172.80	54,172.80	54,172.80	54,172.80	08/31/90
325.00				08/31/87
113,280.00	113,280.00	113,280.00		08/31/89
20,424.00	20,424.00			08/31/88
14,820.00	14,820.00	14,820.00	14,820.00	08/31/90
3,588.00	3,588.00	3,588.00	3,588.00	08/31/90
25,776.48	25,776.48	25,776.48		08/31/89
26,066.40	26,066.40	26,066.40	26,066.40	08/31/90
				08/31/86
14,311.20	14,311.20	14,311.20	14,311.20	08/31/90
59,442.12	59,442.12	59,442.12		08/31/89
2,502.72				08/31/87
15,716.64				08/31/87
18,135.60				08/31/87
10,015.20				08/31/87
1,068.00	1,068.00			08/31/88
1,500.00				08/31/87
				08/31/86
7,603.20	7,603.20	7,603.20	7,603.20	08/31/90
14,361.60				08/31/87
				08/31/86
2,400.00	2,400.00	2,400.00		08/31/89
				08/31/86
<u>1,261,076.92</u>	<u>1,079,395.80</u>	<u>1,087,909.20</u>	<u>790,573.50</u>	

TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT A-1

COMBINING BALANCE SHEET - GENERAL FUNDS
August 31, 1985
(With Comparative Totals at August 31, 1984)

	Confiscated Liquor Fund	General Revenue Fund
	<u>\$</u>	<u>\$</u>
<u>ASSETS</u>		
Current Assets:		
Cash on Hand and in Banks		3,500.00
Cash in the State Treasury	235,649.76	628,705.83
Prepaid Expenses		143,027.20
	<u>235,649.76</u>	<u>775,233.03</u>
<u>LIABILITIES AND FUND EQUITY</u>		
Current Liabilities:		
Accounts Payable	<u>61,667.17</u>	<u>113,424.22</u>
Fund Equity:		
Fund Balances -		
Reserved for Encumbrances	17,743.02	435,254.28
Reserved for Prepaid Expenses		143,027.20
Reserved for Revolving Change Fund		3,000.00
Reserved for Petty Cash Fund		500.00
Reserved for Unencumbered Funds Subject to Transfer to the State's General Revenue Fund		
Unreserved - Designated for Subsequent Years' Expenditures	156,239.57	80,027.33
Total Fund Equity	<u>173,982.59</u>	<u>661,808.81</u>
Total Liabilities and Fund Equity	<u>235,649.76</u>	<u>775,233.03</u>

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

Totals	
August 31,	
1985 (Exh. 1)	1984
\$	\$
3,500.00	3,500.00
864,355.59	2,296,493.42
<u>143,027.20</u>	<u>134,365.71</u>
<u>1,010,882.79</u>	<u>2,434,359.13</u>
<u>175,091.39</u>	<u>210,636.98</u>
452,997.30	210,636.98
143,027.20	134,365.71
3,000.00	3,000.00
500.00	500.00
	198,965.34
<u>236,266.90</u>	<u>1,676,254.12</u>
<u>835,791.40</u>	<u>2,223,722.15</u>
<u>1,010,882.79</u>	<u>2,434,359.13</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT IV

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - GENERAL FUNDS
 Year Ended August 31, 1985
(With Comparative Totals for the Year Ended August 31, 1984)

	General Revenue Fund	Confiscated Liquor Fund
	\$	\$
Revenues:		
General Revenue Fund - Allocation for Administrative Costs	17,799,134.00	
Confiscated Sales		22,772.82
Fines		1,048,450.00
Sale of Fixed Assets	45,903.05	
Other Revenues	<u>34,124.28</u>	<u>35.92</u>
Total Revenues	<u>17,879,161.33</u>	<u>1,071,258.74</u>
Expenditures:		
Current Operating -		
Exempt Salaries	6,565,257.31	
Classified Salaries	8,020,203.65	
Hazardous Duty Pay	402,389.92	
Longevity Pay	50,265.65	
Per Diem of Commission Members	40.00	
Professional Fees and Services	397,219.00	
Clothing Allowance	119,925.00	
Travel	224,848.99	30,350.25
Postage	121,082.09	43,675.62
Repairs and Maintenance	4,405.90	81,984.31
Consumable Supplies	88,631.76	43,295.00
Gas, Oil and Lubrication	14,094.48	233,190.45
Utilities	177,065.76	99,978.74
Rent - Buildings	685,564.06	406,941.12
Rent - Machinery and Other	70,999.94	22,212.44
Other	333,911.83	40,496.74
Total Current Operating Expenditures	<u>17,275,905.34</u>	<u>1,002,124.67</u>

Totals

<u>Year Ended August 31,</u>	
<u>1985 (Exh. II)</u>	<u>1984 (Exh. II)</u>
\$	\$
17,799,134.00	20,663,012.00
22,772.82	8,039.06
1,048,450.00	1,172,500.00
45,903.05	1,445.00
34,160.20	25,092.15
<u>18,950,420.07</u>	<u>21,870,088.21</u>
6,565,257.31	6,252,449.83
8,020,203.65	7,871,793.44
402,389.92	396,328.83
50,265.65	48,774.21
40.00	100.00
397,219.00	264,708.00
119,925.00	115,625.00
255,199.24	604,667.46
164,757.71	131,255.66
86,390.21	153,257.28
131,926.76	165,668.30
247,284.93	136,580.46
277,044.50	268,220.20
1,092,505.18	987,497.67
93,212.38	78,308.28
374,408.57	179,061.36
<u>18,278,030.01</u>	<u>17,654,295.98</u>

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TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT IV

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GENERAL FUNDS
Year Ended August 31, 1985
(With Comparative Totals for the Year Ended August 31, 1984)
(concluded)

	General Revenue Fund	Confiscated Liquor Fund
	\$	\$
Expenditures: (concluded)		
Purchases of Fixed Assets -		
Motor Vehicles	12,553.00	
Furniture & Equipment	545,980.37	60,524.00
Total Purchases of Fixed Assets	<u>558,533.37</u>	<u>60,524.00</u>
Total Expenditures	<u>17,834,438.71</u>	<u>1,062,648.67</u>
Deficit of Revenues over Expenditures	44,722.62	8,610.07
Other Unencumbered Expenditures:		
Judgments		(420.50)
Other Financing Sources (Uses):		
Increase in Reserve for Prepaid Expenses	<u>8,661.49</u>	
Deficit of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	53,384.11	8,189.57
Fund Balances at Beginning of Year	26,643.22	704,958.59
Transferred to General Revenue Fund - Unappropriated		<u>(556,908.59)</u>
Fund Balances at End of Year	<u>80,027.33</u>	<u>156,239.57</u>

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

Totals

Year Ended August 31,	
1985 (Exh. II)	1984 (Exh. II)
\$	\$
12,553.00	2,259,843.00
606,504.37	557,936.78
<u>619,057.37</u>	<u>2,817,779.78</u>
18,897,087.38	20,472,075.76
53,332.69	1,398,012.45
(420.50)	
<u>8,661.49</u>	<u>17,156.88</u>
61,573.68	1,415,169.33
731,601.81	1,707,460.54
(556,908.59)	
<u>236,266.90</u>	<u>3,122,629.87</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT V

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
AGENCY FUNDS
Year Ended August 31, 1985

	Balances, September 1, 1984	Additions
	\$	\$
<u>Departmental Suspense Account</u>		
<u>Assets</u>		
Cash in State Treasury	1,543,302.33	12,487,734.19
Accounts Receivable:		
County Tax Assessor Collectors	964.25	4,065,852.75
Delinquent Taxes and Permit Fees	698,827.87	2,236,840.69
Less: Allowance for Doubtful Accounts	<u>(499,768.86)</u>	<u>(294,617.57)</u>
Total Assets	<u>1,743,325.59</u>	<u>18,495,810.06</u>
<u>Liabilities</u>		
Collections in Departmental Suspense:		
Due to State's General Revenue Fund	1,212,898.19	12,380,076.43
Due to Confiscated Liquor Fund	35,411.70	12,249.62
Due to Mixed Beverage Tax Clearance Fund	294,992.44	95,408.14
Due to State's General Revenue Fund Upon Collection of Accounts Receivable	<u>200,023.26</u>	<u>6,008,075.87</u>
Total Liabilities	<u>1,743,325.59</u>	<u>18,495,810.06</u>
<u>Employees' Savings Bond Account</u>		
<u>Assets</u>		
Cash in State Treasury	<u>85.00</u>	<u>41,645.00</u>
<u>Liabilities</u>		
Employees' Savings Bond Deposits	<u>85.00</u>	<u>41,645.00</u>

<u>Deductions</u>	<u>Balances, August 31, 1985</u>
\$	\$
13,777,981.55	253,054.97
3,973,194.50	93,622.50
1,813,778.28	1,121,890.28
<u>(141,465.29)</u>	<u>(652,921.14)</u>
<u>19,423,489.04</u>	<u>815,646.61</u>

13,526,930.75	66,043.87
22,661.17	25,000.15
228,389.63	162,010.95
<u>5,645,507.49</u>	<u>562,591.64</u>
<u>19,423,489.04</u>	<u>815,646.61</u>

41,662.50 67.50

41,662.50 67.50

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TEXAS ALCOHOLIC BEVERAGE COMMISSION

EXHIBIT V

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
 AGENCY FUNDS
 Year Ended August 31, 1985
 (concluded)

	Balances, September 1, 1984	Additions
	\$	\$
<u>Collections on Behalf of Other State Funds</u>		
<u>Assets</u>		
Cash Collections on Hand	-	<u>357,766,753.13</u>
<u>Liabilities</u>		
Cash on Hand for Deposit	-	<u>357,766,753.13</u>
 <u>Totals - All Agency Funds</u>		
<u>Assets</u>		
Cash Collections on Hand	-	357,766,753.13
Cash in State Treasury	1,543,387.33	12,529,379.19
Accounts Receivable:		
County Tax Assessor Collectors	964.25	4,065,852.75
Delinquent Taxes and Permit Fees	698,827.87	2,236,840.69
Less: Allowance for Doubtful Accounts	<u>(499,768.86)</u>	<u>(294,617.57)</u>
Total Assets	<u>1,743,410.59</u>	<u>376,304,208.19</u>
<u>Liabilities</u>		
Cash on Hand for Deposit	-	357,766,753.13
Employees' Savings Bond Deposits	85.00	41,645.00
Collections in Departmental Suspense:		
Due to State's General Revenue Fund	1,212,898.19	12,380,076.43
Due to Confiscated Liquor Fund	35,411.70	12,249.62
Due to Mixed Beverage Tax Clearance Fund	294,992.44	95,408.14
Due to State's General Revenue Fund Upon Collection of Accounts Receivable	<u>200,023.26</u>	<u>6,008,075.87</u>
Total Liabilities	<u>1,743,410.59</u>	<u>376,304,208.19</u>

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

<u>Deductions</u>	<u>Balances, August 31, 1985</u>
\$	\$
<u>357,766,753.13</u>	<u>-</u>
<u>357,766,753.13</u>	<u>-</u>
357,766,753.13	-
13,819,644.05	253,122.47
3,973,194.50	93,622.50
1,813,778.28	1,121,890.28
(141,465.29)	(652,921.14)
<u>377,231,904.67</u>	<u>815,714.11</u> (Exh. I)
357,766,753.13	-
41,662.50	67.50
13,526,930.75	66,043.87
22,661.17	25,000.15
228,389.63	162,010.95
<u>5,645,507.49</u>	<u>562,591.64</u>
<u>377,231,904.67</u>	<u>815,714.11</u> (Exh. I)

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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.

As codified in Article 5.02 of Vernon's Annotated Alcoholic Beverage Code, a three-member Commission is charged with the administration and enforcement of the Texas Alcoholic Beverage Code. The Code establishes guidelines for activities of all persons engaged in any phase of the alcoholic beverage business. Commission members are appointed by the Governor with the advice and consent of the Senate to overlapping six-year terms, or until successors are appointed. Each is required to be a resident of Texas and a qualified voter. No member may have any connection with any association, firm, person or corporation engaged in any alcoholic or liquor business nor have a pecuniary interest in any phase of the alcoholic beverage industry.

Section 5.08 of the Alcoholic Beverage Code provides that members of the Commission shall receive their actual expenses while engaged in the performance of their duties and \$10.00 per diem, not exceeding sixty days in any one year. During the fiscal year ending August 31, 1985, members of the Commission were

paid a total of \$40.00 in per diem and were reimbursed for actual expenses in the amount of \$2,533.55

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

The Commission employed 677 full time employees at August 31, 1985, compared to 665 employees at August 31, 1984.

Commission members and key personnel serving at August 31, 1985 were:

COMMISSION MEMBERS

<u>NAME</u>	<u>ADDRESS (Texas)</u>	<u>TERM EXPIRES</u>
Louis M. Pearce, Jr., Chairman	Houston	11-15-85
Morris Atlas, Member	McAllen	11-15-89
J. A. Whittenburg, III, Member	Amarillo	11-15-87

KEY PERSONNEL

<u>NAME</u>	<u>TITLE</u>	<u>ANNUAL SALARY RATE (Note A)</u>
W. S. McBeath	Administrator	\$55,800.00
James R. Glover	Assistant Administrator	49,700.00
Joseph R. Darnall	Executive Assistant to the Administrator	49,700.00
Charles E. Hare	Director of Auditing and Tax Reporting	47,400.00
Joe C. Whittemore	Chief of Enforcement and Marketing Practices	47,400.00

TEXAS ALCOHOLIC BEVERAGE COMMISSION

<u>NAME</u>	<u>TITLE</u>	<u>ANNUAL SALARY RATE</u> <u>(Note A)</u>
Randy Yarbrough	Personnel and Budget Director	\$44,800.00
Farris A. Johnson	Director of Hearings	44,800.00
James R. Cargal	Director of Licenses and Permits	44,800.00
Nolan E. Bowman	Director of Administrative Services	44,800.00
Leonard J. Lozano	Director of Ports of Entry	44,800.00
Donald E. Schrader	Chief Accountant II	38,808.00
John J. Webster	Director of Computer Services	32,928.00

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

The powers and duties of the Commission, as described in Title 2, Chapter 5, Subchapter B of the Alcoholic Beverage Code, 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."

ADDENDUM II

MISCELLANEOUS COMMENTS

EMPLOYEE BONDING

The Administrator and the Assistant Administrator are covered by a \$7,500.00 bond for faithful performance of duties. In addition, all employees are covered by a blanket position bond in the amount of \$2,500.00 each.

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 September 3, 1985.

SPACE OCCUPIED

State-owned space utilized for the operations of the Commission at August 31, 1985 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	1,136
Bridge of the America, El Paso	204
Laredo International Bridge, Laredo	229
Presidio International Bridge, Presidio	30
Progreso International Bridge, Progreso	20
Roma International Bridge, Roma	26
Ysleta Bridge, Ysleta	30
Total, State-owned Space	<u>2,201</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Rented space occupied by the Commission at August 31, 1985, was as

follows:

<u>Location (Texas)</u>	<u>Number of Square Feet</u>	<u>Monthly Rental</u>	<u>Rate Per Square Foot</u>
		\$	\$
209-C South Danville, Abilene	2,045	2,030.30	.9928
3131 Bell Street, Amarillo	2,538	3,124.09	1.2309
1600 West 38th Street, Austin	29,259	25,818.68	.8824
1106 Clayton Lane, Austin	5,331	6,138.03	1.1514
Warehouse, 4811 Commercial Park Drive, Austin	5,315	1,663.70	.3130
3013 N. Main Street, Baytown	1,685	1,955.00	1.1602
6450 Concord Road, Beaumont	1,990	1,736.70	.8727
6006 Bellaire Blvd., Houston (Bellaire)	1,755	1,368.90	.7800
1706-B East 29th Street, Bryan	1,575	970.20	.6160
5541 Bear Lane, Corpus Christi	2,475	2,267.82	.9163
8700 Stemmons Freeway, Dallas	8,185	6,964.07	.8508
3717 Highway 3, Dickinson	2,598	2,727.90	1.0500
1170 Westmoreland, El Paso	2,695	2,245.83	.8333
1208 Country Club Lane, Fort Worth	4,015	3,648.02	.9086
Radio Tower, 3230 St. Louis Ave., Fort Worth	-	325.00	-
427 West 20th Street, Houston	11,800	11,069.92	.9381
2800 Gilmer Road, Longview	2,300	1,702.00	.7400
4211-A Boston, Lubbock	1,900	1,152.30	.6065
1601 N. Waddill, McKinney	250	150.00	.6000
821-A Nolana Loop, McAllen	2,588	1,941.00	.7500
1330 E. 8th Street, Odessa	2,455	2,172.20	.8848
2117 NW Loop 286, Paris	1,135	760.00	.6696
2019 West Beauregard, San Angelo	1,355	921.40	.6800
4203 Woodcock Drive, San Antonio	5,867	4,953.39	.8443
223 East Elm, Tyler	264	208.56	.7900
1206 E. Manor Drive, Victoria	1,445	1,283.54	.8883
1227 N. Valley Mills Road, Waco	2,200	1,511.30	.6870
120 Fre-Mar Valley, Wichita Falls	1,284	834.60	.6500
B & M Bridge Company, Brownsville	50	89.00	1.7800
Las Vegas International Bridge, Del Rio	152	125.00	.8224
McAllen-Hidalgo, Reynosa Int'l. Bridge, Hidalgo	650	923.00	1.4200
600 S. Sandman, Laredo	1,056	532.84	.5046
Progreso International Bridge, Progreso	374	1,196.80	3.2000
Roma International Bridge, Roma	140	200.00	1.4286
Totals	<u>108,726</u>	<u>94,711.09</u>	

PROFESSIONAL FEES

The Commission paid a total of \$397,219.00 for professional fees during the 1985 fiscal year. Arthur Andersen & Company was paid \$391,699.00, RFD Company was paid \$5,200.00, and Linda K. Fetters was paid \$320.00. These fees were paid for computer consulting services.

STATE-OWNED VEHICLES PURCHASED FISCAL YEAR 1985

<u>Make and Model</u>	<u>Quantity</u>	<u>Purchase Price</u> \$	<u>Fuel Efficiency</u>	<u>Assigned Use</u>
1985 Chevrolet Suburban	1	12,553.00	11-17*	Pool Vehicle
1985 Chevrolet Caprice	30	10,989.00	11-17*	Law Enforcement

* Estimated City-Highway Mileage

LICENSE AGREEMENTS

In addition, 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>EXPIRATION DATE</u>
GS07B(S)0742	Brownsville (Gateway Bridge)	-	09/30/90
GS07B(S)0896	Brownsville (Gateway Bridge)	53.00	09/30/90
GS07B(S)0945	Del Rio	101.67	11/30/90
GS07B(S)0954	El Paso (Bridge of the Americas)	301.67	08/31/86
GS07B(S)0955	El Paso (Paso Del Norte Bridge)	576.67	08/31/86
GS07B(S)1037	Eagle Pass	183.33	08/31/88
GS07B(S)1304	Laredo (Juarez Lincoln Bridge)	38.50	07/31/93
GS07B(S)1416	Rio Grande City	-	07/31/95
GS07B(S)1417	Progreso	-	07/31/95
GS07B(S)1418	Brownsville (Railroad Bridge)	-	07/31/95
GS07B(S)1413	Hidalgo	-	06/30/95
GS07B(S)1429	Laredo (Gateway Bridge)	57.00	06/30/95

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

TEXAS ALCOHOLIC BEVERAGE COMMISSION SCHEDULE II

SUMMARY OF CASH ADDITIONS AND DEDUCTIONS - AGENCY FUNDS
Year Ended August 31, 1985
(With Comparative Totals for the Year Ended August 31, 1984)

	<u>Departmental Suspense Account</u>	<u>Employees' Savings Bond Account</u>
<u>Cash Balances - Beginning</u>	<u>\$ 1,543,302.33</u>	<u>\$ 85.00</u>
Additions:		
Funds held in suspense until final disposition is determined	12,487,734.19	
Employees' Savings Bond Deposits		41,645.00
Collections on behalf of other funds -		
Collections by the Commission through County		
Tax Assessor Collectors -		
Beer License Fees		
Wine and Beer Retailers' Permit Fees		
Collected by the Commission -		
Liquor Permit Fees		
Mixed Beverage Permit Fees		
Private Club Permit Fees		
Gross Receipts Tax on Mixed Beverage Sales		
Beer Tax		
Liquor Tax		
Malt Liquor Tax		
Wine Tax		
Airline Beverage Tax		
Cigarette Tax		
Direct Taxes		
Audits		
Temporary Beer Licenses		
Confiscated Sales		
Fines		
Other		
Total Additions	<u>12,487,734.19</u>	<u>41,645.00</u>
Deductions:		
Suspense Clearances or Deposits to -		
Mixed Beverage Tax Clearance Fund	183,411.28	
General Revenue Fund	13,476,629.10	
Confiscated Liquor Fund	21,961.17	
Refunds From Suspense	95,980.00	
Bonds Purchased		41,662.50
Refunds from Employees' Savings Bond Account		
Total Deductions	<u>13,777,981.55</u>	<u>41,662.50</u>
Net Change	<u>(1,290,247.36)</u>	<u>(17.50)</u>
<u>Cash Balances - Ending</u>	<u>253,054.97</u>	<u>67.50</u>

Net Collections on Behalf of Other State Funds

General Revenue Fund	Mixed Beverage Tax Clearance Fund	Totals	
		Year Ended 1985	August 31, 1984
\$ -	\$ -	\$ 1,543,387.33	\$ 1,682,061.45
		12,487,734.19	16,017,837.62
		41,645.00	40,345.00
2,111,616.00		2,111,616.00	2,319,675.25
2,373,697.50		2,373,697.50	2,469,318.50
1,946,925.00		1,946,925.00	1,851,675.00
11,415,430.00		11,415,430.00	9,585,075.00
4,863,156.50		4,863,156.50	3,774,967.50
	187,892,463.56	187,892,463.56	152,438,384.72
77,767,054.92		77,767,054.92	72,328,086.08
52,500,290.12		52,500,290.12	47,019,008.65
2,283,695.38		2,283,695.38	2,302,135.74
6,724,055.52		6,724,055.52	5,340,703.10
353,997.89		353,997.89	286,503.03
1,315.00		1,315.00	2,035.00
274,007.53		274,007.53	154,966.68
1,919,963.38	5,053,140.28	6,973,103.66	6,137,151.31
153,360.00		153,360.00	156,385.00
42,292.38		42,292.38	20,651.48
508,650.00		508,650.00	
9,688.18	15,045.40	24,733.58	7,550.58
<u>165,249,195.30</u>	<u>192,960,694.24</u>	<u>370,739,223.73</u>	<u>322,252,455.24</u>
	192,960,649.24	193,144,060.52	157,533,194.54
165,249,195.30		178,725,824.40	164,124,712.51
		21,961.17	581,420.02
		95,980.00	111,402.29
		41,662.50	40,375.00
			25.00
<u>165,249,195.30</u>	<u>192,960,649.24</u>	<u>372,029,488.59</u>	<u>322,391,129.36</u>
-	-	(1,290,264.86)	(138,674.12)
-	-	253,122.47	1,543,387.33

TEXAS ALCOHOLIC BEVERAGE COMMISSION

APPENDIX

ADDITIONAL STATISTICAL INFORMATION

(Unaudited)

TEXAS ALCOHOLIC BEVERAGE COMMISSION

STATISTICAL INFORMATION

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.

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	\$ 52,799,389.23
Wine	6,751,769.19
Malt Liquor	2,285,786.91
Beer	77,853,554.72
Sub-total	<u>139,690,500.05</u>
Mixed Drink Tax	192,945,603.84
Airline Beverage Tax	356,378.02
Total	<u>332,992,481.91</u>

INVENTORY OF CONFISCATED LIQUORS
AS OF AUGUST 31, 1985

DISTRICT	DISTILLED SPIRITS					WINE		MALT LIQUOR		BEER		
	200 ML	500 ML	750 ML	Liter	Other	750 ML or Less	Other	12 oz.	Other	12 oz.	16 oz.	Other
Amarillo	60	1	14	10	15	50	2	-	-	208	-	-
Lubbock	96	-	-	-	-	16	-	-	-	-	-	1
Wichita Falls	-	-	-	1	-	1	-	-	-	138	-	-
Abilene	68	4	12	7	40	4	-	-	-	125	1	-
Fort Worth	22	-	-	-	5	13	1	-	-	48	-	-
Dallas	186	-	-	-	-	84	-	-	-	-	-	-
Paris	300	-	-	-	14	238	-	-	-	-	-	-
El Paso	3	-	1	4	-	6	-	1	-	34	1	1
Odessa	398	44	65	15	95	1,382	11	-	-	-	-	-
Austin	362	-	1	1	6	28	3	-	-	912	72	120
Waco	21	-	2	1	13	47	12	28	-	493	-	-
Longview	797	1	40	329	39	383	12	-	72	216	192	-
San Antonio	-	-	5	41	2	4	3	-	-	49	-	-
Houston	5	-	-	-	-	1	-	1	-	142	4	1
Beaumont	99	-	-	-	1	25	-	46	-	173	-	-
Corpus Christi	70	-	-	9	5	-	-	-	-	-	-	-
McAllen	1	-	-	1	33	37	-	-	-	253	23	67
San Angelo	47	-	11	11	10	32	6	-	-	562	-	-
Victoria	15	9	-	1	4	-	-	-	-	-	-	-
Bryan	54	-	1	4	-	93	-	33	433	558	175	-
Galveston	49	-	-	-	1	-	-	-	-	-	-	-
TOTALS	2,653	59	152	435	283	2,444	50	109	505	3,911	468	190

TEXAS ALCOHOLIC BEVERAGE COMMISSION

AUDITING AND TAX REPORTING DIVISION

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 licensee, 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 6,697 audits, verified payment of taxes and fees in the amount of \$260,315,738.94 and collected \$6,819,619.46 in delinquencies. Of the 6,697 audits processed, 6,219 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 \$405,647.87 in delinquencies on one hundred and two of the audits. These were situations where the maximum amount was collected on the bonds in effect or where the bonding companies refused to pay the delinquency without a court judgment.

In addition to directing the activities of field auditing, the Austin office receives, verifies and audits approximately 10,750 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 1985 fiscal year amounted to \$327,089,903.78.

The breakdown on these taxes is as follows:

Distilled Spirits and Wine	\$ 58,536,761.48
Malt Liquor	2,299,228.26
Beer	78,007,372.80
Service Fees	354,077.68
Gross Receipts Tax	<u>187,892,463.56</u>
Total	<u>327,089,903.78</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, qualification for obtaining a license or permit, as well as other suspected violations of the Alcoholic Beverage Code or rules of the Commission.

ANALYSIS OF WORK COMPLETED
AUDITING & TAX REPORTING DIVISION
FISCAL YEAR ENDING AUGUST 31, 1985

<u>CLASS</u>	<u>NO. OF AUDITS</u>	<u>REVENUE CHECKED</u>	<u>DELINQUENCY COLLECTED</u>	<u>BALANCE DUE DELINQUENCY</u>
		\$	\$	\$
Wholesalers	38	29,474,567.39	48,036.72	-
General Class B Wholesalers	136	1,233,589.61	7,080.85	-
Local Class B Wholesalers	33	99,187.11	1,206.39	-
Brewers	2	227,166.01	-	-
Bridge Accounts	5	1,617,250.16	-	-
Wine Bottlers	6	2,278.40	21.58	-
Wineries	9	4,178.04	58.20	-
Mixed Beverages	4,465	130,543,272.73	3,954,026.47	219,898.76
Private Clubs - Permit Fee	1,382	5,426,897.53	1,752,178.08	2,524.33
Private Clubs - Gross Receipts Tax	-	22,283,239.10	921,264.96	67,557.52
Private Clubs Exempt	372	3,476,113.06	69,511.52	-
Airline Beverages - Excise Tax	14	35,547.84	3,783.51	-
Airline Beverages - Service Fee	-	237,765.70	10,963.56	1,222.80
Manufacturers	6	40,995,552.00	16,407.62	-
General Distributors	148	19,694,053.14	28,879.90	3,414.16
Branch Distributors	56	3,854,757.08	5,978.87	-
Local Distributors	25	1,110,324.04	221.23	-
Totals	<u>6,697</u>	<u>260,315,738.94</u>	<u>6,819,619.46</u>	<u>294,617.57</u>

Outstanding Audits on September 1, 1984	499,768.86
Collections or Judgments on Outstanding Audits	<u>141,465.29</u>
Balance Due on Outstanding Audits	<u>652,921.14</u>

On August 31, 1985, there were one hundred twenty-four (124) audits on which \$652,921.14 in delinquent taxes and fees were due and uncollected. Action has been taken in all cases to effect collection.

Following is individual analysis of work performed by districts, during the 1985 fiscal year.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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>
Wholesalers	3	\$ 91,598.89	\$ 334.13
General Class B Wholesalers	12	496,905.39	434.92
Local Class B Wholesalers	1	12,654.17	-
Mixed Beverages	455	23,485,077.95	517,725.57
Private Clubs - Permit Fee	441	2,524,216.29	1,117,781.80
Private Clubs - Gross Receipts Tax	-	9,609,754.39	323,367.33
Private Clubs Exempt	61	805,257.23	17,562.67
Airline Beverages - Excise Tax	6	16,035.82	1,857.86
Airline Beverages - Service Fee	-	199,235.92	2,640.51
Manufacturers	1	229.83	.92
General Distributors	5	782,122.36	636.94
Branch Distributors	7	960,749.19	2,381.18
Totals	<u>992</u>	<u>38,983,837.43</u>	<u>1,984,723.83</u>

DISTRICT NO. 2HOUSTON

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, 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	12	\$ 15,296,461.48	\$ 36,964.76
General Class B Wholesalers	52	416,003.22	4,836.30
Local Class B Wholesalers	15	15,990.71	291.85
Wine Bottlers	2	929.00	21.58
Wineries	2	386.73	-
Mixed Beverages	1,669	50,727,483.89	1,464,949.78
Private Clubs - Permit Fee	145	645,018.54	65,558.00
Private Clubs - Gross Receipts Tax	-	2,540,234.87	89,673.83
Private Clubs Exempt	58	506,004.45	10,738.83
Airline Beverages - Excise Tax	4	4,467.63	1,083.36
Airline Beverages - Service Fee	-	11,337.41	3,367.36
Manufacturers	1	5,918,659.73	184.68
General Distributors	41	5,337,571.34	4,864.22
Branch Distributors	16	611,720.24	2,302.57
Local Distributors	13	1,040,521.35	82.94
Totals	<u>2,030</u>	<u>83,072,790.59</u>	<u>1,684,920.06</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

DISTRICT NO. 3

SAN ANTONIO

The San Antonio District is made up of the following counties: Atascosa, Bander, Bexar, Comal, Concho, Dimmit, Edwards, Frio, Guadalupe, 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	3	1,857,778.29	1,085.86
General Class B Wholesalers	5	8,826.85	100.41
Local Class B Wholesalers	1	152.80	1.15
Brewers	1	216,626.76	-
Wine Bottlers	1	784.41	-
Wineries	2	2,087.19	-
Mixed Beverages	532	12,085,274.44	283,239.43
Private Clubs - Permit Fee	15	31,399.42	1,483.92
Private Clubs - Gross Receipts Tax	-	157,163.15	5,695.55
Private Clubs Exempt	28	201,554.93	1.14
Manufacturers	2	3,902,450.84	13,798.76
General Distributors	7	245,854.57	90.31
Branch Distributors	3	27,593.56	-
Local Distributors	1	935.41	24.61
Totals	<u>601</u>	<u>18,738,482.62</u>	<u>305,521.14</u>

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	3	1,789,499.08	416.23
General Class B Wholesalers	8	33,547.86	62.93
Mixed Beverages	221	4,677,839.20	278,507.64
Private Clubs - Permit Fee	82	151,786.40	9,700.90
Private Clubs - Gross Receipts Tax	-	997,122.30	56,084.03
Private Clubs Exempt	25	231,873.88	13,458.01
General Distributors	9	1,543,115.67	4,273.28
Branch Distributors	6	343,677.59	390.66
Totals	<u>354</u>	<u>9,768,461.98</u>	<u>362,893.68</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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>
Wholesalers	4	\$ 1,144,378.39	\$ 75.60
General Class B Wholesalers	3	34,676.48	-
Local Class B Wholesalers	1	39.44	-
Bridge Accounts	1	430,019.39	-
Mixed Beverages	227	4,276,619.62	242,892.26
Private Clubs - Permit Fee	12	34,847.88	4,198.88
Private Clubs - Gross Receipts Tax	-	169,333.23	8,707.71
Private Clubs Exempt	12	77,240.06	2,148.94
General Distributors	8	1,693,056.03	923.28
Branch Distributors	1	984.64	-
Totals	<u>269</u>	<u>7,861,195.16</u>	<u>258,946.67</u>

DISTRICT NO. 6ODESSA

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	4	1,862,726.02	-
General Class B Wholesalers	14	38,016.83	128.48
Local Class B Wholesalers	1	57.54	-
Mixed Beverages	165	4,439,557.71	113,532.96
Private Clubs - Permit Fee	101	192,834.23	33,174.23
Private Clubs - Gross Receipts Tax	-	1,082,191.74	42,751.84
Private Clubs Exempt	40	364,561.48	4,982.78
Airline Beverages - Excise Tax	1	-	-
Airline Beverages - Service Fee	-	2,137.92	-
General Distributors	12	2,212,821.02	2,357.22
Branch Distributors	8	489,996.73	-
Totals	<u>346</u>	<u>10,684,901.22</u>	<u>196,927.51</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

DISTRICT NO. 7

CORPUS CHRISTI

The Corpus Christi District is made up of the following counties: Aransas, Bee, Calhoun, Colorado, DeWitt, Duval, Fayette, Goliad, Gonzales, Jackson, Jim Wells, Karnes, Kleberg, La Salle, Lavaca, Live Oak, Matagorda, McMullen, 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	2	2,497,369.61	398.45
General Class B Wholesalers	10	17,809.76	677.47
Local Class B Wholesalers	5	3,035.56	27.67
Mixed Beverages	213	3,943,412.88	226,253.34
Private Clubs - Permit Fee	16	33,995.12	1,674.12
Private Clubs - Gross Receipts Tax	-	244,778.27	3,629.60
Private Clubs Exempt	14	110,578.82	714.25
Manufacturers	1	144,022.54	73.53
General Distributors	22	1,268,451.17	3,175.88
Branch Distributors	3	82,449.97	646.26
Local Distributors	7	46,556.51	31.42
Totals	<u>293</u>	<u>8,392,460.21</u>	<u>237,301.99</u>

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, Sabine, 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	2	650,771.88	466.62
General Class B Wholesalers	11	44,441.74	95.42
Local Class B Wholesalers	1	1,296.99	-
Mixed Beverages	2	8,736.43	-
Private Clubs - Permit Fee	287	1,018,270.02	341,135.52
Private Clubs - Gross Receipts Tax	-	3,765,620.46	210,152.69
Private Clubs Exempt	37	315,110.62	4,729.65
General Distributors	9	1,128,939.02	1,900.85
Branch Distributors	5	390,395.81	258.20
Totals	<u>354</u>	<u>7,323,582.97</u>	<u>558,738.95</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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>
Wholesalers	1	\$ 1,256,321.36	\$ 1,502.28
General Class B Wholesalers	3	74,653.59	40.01
Local Class B Wholesalers	2	800.53	9.51
Wine Bottlers	3	564.99	-
Wineries	4	1,616.26	37.41
Mixed Beverages	277	10,061,677.86	376,257.41
Private Clubs - Permit Fee	31	118,373.74	31,128.74
Private Clubs - Gross Receipts Tax	-	277,601.65	15,911.23
Private Clubs Exempt	11	91,139.84	3,158.08
Airline Beverages - Excise Tax	1	-	-
Airline Beverages - Service Fee	-	2,498.65	1,000.00
General Distributors	7	231,089.41	329.85
Branch Distributors	2	118,395.85	-
Local Distributors	3	22,310.77	82.26
Totals	<u>345</u>	<u>12,257,044.50</u>	<u>429,456.78</u>

DISTRICT NO. 10FORT 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	3	3,022,482.93	6,792.79
General Class B Wholesalers	8	26,014.32	111.39
Local Class B Wholesalers	4	64,574.06	876.21
Brewers	1	10,539.25	-
Wineries	1	87.86	20.79
Mixed Beverages	455	11,426,773.12	238,835.03
Private Clubs - Permit Fee	144	396,198.46	71,026.96
Private Clubs - Gross Receipts Tax	-	1,784,402.42	25,144.00
Private Clubs Exempt	50	363,287.16	947.00
Airline Beverages - Excise Tax	2	15,044.39	842.29
Airline Beverages - Service Fee	-	22,555.80	3,955.69
Manufacturers	1	31,030,189.06	2,349.73
General Distributors	15	4,301,532.74	3,315.33
Branch Distributors	4	828,011.10	-
Totals	<u>688</u>	<u>53,291,692.67</u>	<u>354,217.21</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

DISTRICT NO. 11

MCALLEN

The McAllen District is made up of the following counties: Brooks, Cameron, Hidalgo, Jim Hogg, Kenedy, 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	\$ 5,179.46	\$ -
General Class B Wholesalers	7	15,693.14	75.30
Local Class B Wholesalers	2	585.31	-
Bridge Accounts	4	1,187,230.77	-
Mixed Beverages	206	4,349,022.40	179,216.24
Private Clubs - Permit Fee	7	23,405.00	1,269.00
Private Clubs - Gross Receipts Tax	-	173,803.22	10,992.75
Private Clubs Exempt	12	136,008.51	4,986.46
General Distributors	10	755,227.81	927.20
Branch Distributors	1	782.40	-
Local Distributors	1	-	-
Totals	<u>251</u>	<u>6,646,938.02</u>	<u>197,466.95</u>

DISTRICT NO. 12WACO

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>
		\$	\$
General Class B Wholesalers	3	27,000.43	518.22
Mixed Beverages	43	1,061,797.23	32,616.81
Private Clubs - Permit Fee	101	256,552.43	74,046.01
Private Clubs - Gross Receipts Tax	-	1,481,233.40	129,154.40
Private Clubs Exempt	24	273,496.08	6,083.71
General Distributors	3	194,272.00	6,085.54
Totals	<u>174</u>	<u>3,294,351.57</u>	<u>248,504.69</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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

Personnel assignments in Borger and Pampa.

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

Personnel assignment in Plainview.

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

Personnel assignment in Brownwood.

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.

District No. 6 - Dallas, Headquarters

Personnel assignments in Athens, Denton, 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, Sulphur Springs 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 assignments in Big Spring and Pecos.

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.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

ENFORCEMENT AND MARKETING PRACTICES DIVISION

District Offices (concluded)

District No. 10 - Austin, Headquarters

Personnel assignments in Bastrop, Fredericksburg, 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 Temple.

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

District No. 12 - Longview, Headquarters

Personnel assignments in Gilmer, Marshall, Nacogdoches and Tyler.

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

District No. 13 - San Antonio, Headquarters

Personnel assignments in Eagle Pass, Floresville, Hondo, Kerrville, New Braunfels and Seguin.

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

District No. 14 - Houston, Headquarters

Personnel assignments in Baytown and Bellaire.

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 and Tyler Counties.

District No. 16 - Corpus Christi, Headquarters

Personnel assignment in Beeville.

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

District No. 17 - McAllen, Headquarters

Personnel assignments in Brownsville and Laredo.

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

District No. 18 - San Angelo, Headquarters

Personnel assignment in Del Rio.

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

District No. 19 - Victoria, Headquarters

Personnel assignments in Bay City, Columbus, Cuero and Wharton.

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

District No. 20 - Bryan, Headquarters

Personnel assignments in Brenham, 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.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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	.....	140
Labels Approved for Distilled Spirits	.....	901
Labels Approved for Wine	.....	3,602
Labels Disapproved	.....	131
Advertisements Approved for Billboards, Newspapers and Magazines	.....	1,521
Advertisements Disapproved	.....	512
Cash Beer Law Cases Processed	.....	974

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 analyzed 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 the trials of criminal cases in the various courts of the State.

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

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

Number of samples submitted for analysis		1,259
Number of analytical determinations made:		
Distilled Spirits	976	
Malt Liquor	72	
Beer	112	
Miscellaneous	99	
Total analytical determinations made		1,259

Services Rendered by the Attorney General

CASES FILED

	<u>No.</u>	<u>Late Hours Permit</u>	<u>Beverage Cartage Permit</u>
Refusal of Permit or License			
Mixed Beverage Permit	1	1	1
Wine & Beer Retailer's Permit	2		
Retail Dealer's On-Premise License	2		
Cancellation of Permit or License			
Mixed Beverage Permit	2	2	2
Wine and Beer Retailer's Permit	2		
Retail Dealer's On-Premise License	2	1	
Local Distributor's Permit	1		
Suspension of Permit or License			
Wine & Beer Retailer's Permit	2		
Retail Dealer's On-Premise License	1		
Retail Dealer's Off-Premise License	1		
Local Distributor's Permit	1		
Other	2		

TEXAS ALCOHOLIC BEVERAGE COMMISSION

ENFORCEMENT AND MARKETING PRACTICES DIVISION
(concluded)

Services Rendered by the Attorney General (concluded)

CASES CLOSED

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

PENDING CASES

State District Courts	42
State Court of Appeals	10

ADDITIONAL SERVICES

Acting in advisory capacity with officials of the Commission; attendance at Commission Meetings; legal opinions in connection with opinion requests; conferences with the Hearings 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.

LOCAL LIQUOR FINES AND STILL SEIZURES FOR FISCAL
YEAR SEPTEMBER 1, 1984 THROUGH AUGUST 31, 1985

Local fines for violations of the Alcoholic Beverage Code amounted to \$1,119,457.56.

There were 32,927 criminal complaints filed and 15,606 convictions obtained which included 284 jail sentences. Dismissals numbered 1,659 and acquittals numbered 57.

Cases resulting in hearings for cancellation or suspension of permits or licenses in which no criminal complaint was filed totaled 2,634.

On pages 66 and 67 are statistical tables showing the disposition of criminal complaints by districts and by months of the year.

There were 3 stills seized, having a cubic capacity of 95 gallons; 159 gallons of mash and 2 gallons of moonshine liquor were destroyed at the still sites.

The counties in which the stills were seized and the number taken during the year follows:

Wood	1	Hardin	1	Harrison	1
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On page 68 is a table showing the still seizures for the fiscal year September 1, 1984, through August 31, 1985.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

CASES: DISPOSITION AND LOCAL FINES BY DISTRICTS
SEPTEMBER 1, 1984 THROUGH AUGUST 31, 1985

<u>District</u>	<u>Cases Pending Sept. 1 1985</u>	<u>Cases Filed</u>	<u>Convictions</u>	<u>Jail Terms</u>	<u>Dismissals</u>	<u>Acquittals</u>	<u>Local Fines</u>	<u>Non-Criminal Cases</u>
Amarillo	168	810	384	2	48	1	\$ 26,285.00	42
Lubbock	764	843	105	5	40	0	14,308.00	36
Wichita Falls	167	653	319	1	31	0	22,355.51	27
Abilene	124	994	728	11	86	0	60,042.50	76
Fort Worth	400	1,095	574	0	78	0	49,792.20	211
Dallas	1,741	1,960	532	28	41	5	38,751.80	103
Paris	620	942	416	1	17	0	35,973.90	13
El Paso	459	1,427	604	4	66	20	27,718.50	114
Odessa	826	610	176	1	10	0	17,533.00	96
Austin	756	1,481	738	9	99	2	43,624.84	108
Waco	415	1,347	744	4	50	1	47,470.50	94
Longview	1,019	1,781	639	0	29	0	43,300.00	60
San Antonio	1,062	3,723	1,909	2	377	11	115,473.00	240
Houston	4,219	3,338	668	146	135	5	72,465.75	581
Beaumont	627	1,927	1,278	4	87	1	106,421.70	133
Corpus Christi	2,217	1,639	506	1	23	1	25,536.01	74
McAllen	2,263	3,469	2,685	45	234	3	153,917.45	214
San Angelo	161	583	341	12	51	0	28,551.40	80
Victoria	379	1,210	534	2	40	1	40,119.50	44
Bryan	267	1,416	822	2	52	2	71,331.00	135
Galveston	<u>553</u>	<u>1,679</u>	<u>904</u>	<u>4</u>	<u>65</u>	<u>4</u>	<u>78,486.00</u>	<u>153</u>
TOTALS	<u>19,207</u>	<u>32,927</u>	<u>15,606</u>	<u>84</u>	<u>1,659</u>	<u>57</u>	<u>1,119,457.56</u>	<u>2,634</u>

CASES: DISPOSITION AND LOCAL FINES BY MONTH
SEPTEMBER 1, 1984 THROUGH AUGUST 31, 1985

<u>Month</u>	<u>Cases Pend- ing Sept. 1 1985</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		1,971	953	21	92	4	63,646.40	188
October		2,959	1,611	30	182	2	99,288.90	269
November		2,273	1,117	12	74	4	76,675.40	245
December		1,780	872	12	63	0	50,433.00	170
January		2,703	1,148	34	162	0	86,274.60	304
February		2,081	1,678	18	241	10	128,458.84	249
March		3,588	1,247	57	151	5	106,401.76	227
April		2,649	1,399	11	130	12	94,891.10	232
May		3,109	1,013	27	125	3	102,446.80	182
June		3,035	1,409	17	108	10	93,119.00	171
July		3,334	1,535	29	180	2	111,578.76	212
August		<u>3,465</u>	<u>1,624</u>	<u>16</u>	<u>151</u>	<u>5</u>	<u>106,243.00</u>	<u>185</u>
TOTALS	<u>19,207</u>	<u>32,927</u>	<u>15,606</u>	<u>284</u>	<u>1,659</u>	<u>57</u>	<u>1,119,457.56</u>	<u>2,634</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

STILL SEIZURES
SEPTEMBER 1, 1984 THROUGH AUGUST 31, 1985

<u>Month</u>	<u>Stills</u>	<u>Capacity in Gallons</u>	<u>Mash In Gallons</u>	<u>Liquor in Gallons</u>
September, 1984	0	0	0	0
October, 1984	0	0	0	0
November, 1984	0	0	0	0
December, 1984	1	40	0	2
January, 1985	2	55	159	0
February, 1985	0	0	0	0
March, 1985	0	0	0	0
April, 1985	0	0	0	0
May, 1985	0	0	0	0
June, 1985	0	0	0	0
July, 1985	0	0	0	0
August, 1985	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTALS	<u>3</u>	<u>95</u>	<u>159</u>	<u>2</u>

HEARINGS DIVISION

Analysis of the Hearings and Agreements Made Affecting 10,845 Licenses and Permits
From September 1, 1984 to August 31, 1985

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Age Violation</u>						
Beverage Cartage Permit		40				
Caterer's Permit		4				
Local Cartage Permit	1	40				
Local Distributor's Permit		19				
Mixed Beverage Late Hours Permit	1	74		2		
Mixed Beverage Permit	1	77		2		
Package Store Permit	1	81				
Private Club Exemption Certificate Permit		1				
Private Club Late Hours Permit		3				
Private Club Registration Permit		11				
Retail Dealer's Off-Premise License	4	370			2	
Retail Dealer's On-Premise Late Hours License	1	53		1		
Retail Dealer's On-Premise License	2	41				
Wine and Beer Retailer's Off-Premise Permit	2	354		3	1	
Wine and Beer Retailer's Permit	1	106		1		
Wine Only Package Store Permit	1	192			1	
Total	<u>15</u>	<u>1,466</u>		<u>9</u>	<u>4</u>	

Application Violation

Beverage Cartage Permit		1		1	4	1
Carrier Permit						1
General Distributor's License					1	
Local Cartage Permit				1	1	
Mixed Beverage Late Hours Permit				1	3	1
Mixed Beverage Permit		1		4	3	1
Nonresident Seller's Permit				1		
Package Store Permit				1	1	
Private Carrier Permit				1		
Private Club Registration Permit				1	1	1

Analysis of Hearings and Agreements (continued)

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Application Violation (continued)</u>						
Retail Dealer's Off-Premise License				2		1
Retail Dealer's On-Premise Late Hours License	1			1		
Retail Dealer's On-Premise License	3			1		3
Storage Permit				1		
Wholesaler's Permit				1		
Wine and Beer Retailer's Permit	11			2		
Wine Only Package Store Permit				1		
Total	<u>15</u>	<u>2</u>		<u>20</u>	<u>18</u>	<u>5</u>
<u>Bond Violation</u>						
Airline Beverage Permit	1					
Beverage Cartage Permit	32	2		3		1
Bonded Warehouse Permit				1		
Caterer's Permit	1					
Importer's License	2					
Local Distributor's License	1					
Mixed Beverage Late Hours Permit	48			6		2
Mixed Beverage Permit	60			7		2
Private Carrier Permit	1					
Private Club Exemption Certificate Permit	1			1		
Private Club Late Hours Permit	4	2				
Private Club Registration Permit	12	2		2		
Wholesaler's Permit	1					
Total	<u>164</u>	<u>6</u>		<u>20</u>	<u>5</u>	
<u>Breach of Peace Violation</u>						
Beverage Cartage Permit	1	4				
Caterer's Permit	1					
Mixed Beverage Late Hours Permit	2	8				
Mixed Beverage Permit	2	12				
Private Club Late Hours Permit	1					
Private Club Registration Permit	1	1				

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Breach of Peace Violation (continued)</u>						
Retail Dealer's Off-Premise License		1				
Retail Dealer's On-Premise Late Hours License	3	9				
Retail Dealer's On-Premise License	2	9				
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit	3	21				
Wine Only Package Store Permit		1				
Total	<u>16</u>	<u>67</u>				
<u>Cash-Credit Law/Delinquent List Violation</u>						
Beverage Cartage Permit	8	96		1		
Caterer's Permit		3				
General Class B Wholesaler's Permit		1				
Local Cartage Permit		76	1			
Local Distributor's Permit		25				
Mixed Beverage Late Hours Permit	8	146		5		
Mixed Beverage Permit	8	170		5		
Package Store Permit	4	136	1	2		
Private Carrier Permit		2				
Private Club Exemption Certificate Permit		4				
Private Club Late Hours Permit		2				
Private Club Registration Permit	1	14				
Retail Dealer's Off-Premise License	5	274	1	2		
Retail Dealer's On-Premise Late Hours License	2	156		2		
Retail Dealer's On-Premise License	5	110				
Storage Permit		1				
Wholesaler's Permit		1				
Wine and Beer Retailer's Off-Premise Permit	1	124				
Wine and Beer Retailer's Permit	7	348		2		
Wine Only Package Store Permit	2	68				
Total	<u>51</u>	<u>1,757</u>	<u>3</u>	<u>19</u>		
<u>Controlled Substance Violation</u>						
Beverage Cartage Permit	2	5				
Caterer's Permit		2				

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Controlled Substance Violation (continued)</u>						
Mixed Beverage Late Hours Permit		13				
Mixed Beverage Permit		14				
Package Store Permit	1					
Private Club Late Hours Permit	2	1				
Private Club Registration Permit	2	1				
Retail Dealer's Off-Premise License	1					
Retail Dealer's On-Premise Late Hours License	3	5				
Retail Dealer's On-Premise License	3	2				
Wine and Beer Retailer's Off-Premise Permit		2				
Wine and Beer Retailer's Permit	2	9		1		
Total	<u>16</u>	<u>54</u>		<u>1</u>		
<u>Corporation Ownership/Organization Violation</u>						
Mixed Beverage Permit						1
Total						<u>1</u>
<u>Delivery, Storage and/or Transport Violation</u>						
Agent's Beer License		3				
Agent's Permit		3				
Beverage Cartage Permit		1				
Mixed Beverage Permit		1				
Package Store Permit		1				
Retail Dealer's Off-Premise License		2		1		
Retail Dealer's On-Premise Late Hours License		4				
Retail Dealer's On-Premise License		4				
Wine and Beer Retailer's Off-Premise Permit		3				
Wine and Beer Retailer's Permit	1	8				
Wine Only Package Store Permit						1
Total	<u>1</u>	<u>30</u>		<u>1</u>		<u>2</u>

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Intoxicated Person Violation</u>						
Beverage Cartage Permit	5	126		3		
Caterer's Permit		5				
Local Cartage Permit		4		1		
Local Distributor's Permit		1		1		
Mixed Beverage Late Hours Permit	3	150		4		
Mixed Beverage Permit	3	168		4		
Package Store Permit		10		1		
Private Club Exemption Certificate Permit		7				
Private Club Late Hours Permit	4	10				
Private Club Registration Permit	4	28				
Retail Dealer's Off-Premise License		15		1		
Retail Dealer's On-Premise Late Hours License	6	204		3		
Retail Dealer's On-Premise License	6	134				
Wine and Beer Retailer's Off-Premise Permit		15				
Wine and Beer Retailer's Permit	10	299		4		
Wine Only Package Store Permit		3				
Total	<u>41</u>	<u>1,179</u>		<u>22</u>		

Inspection Refused or Interference Violation

Beverage Cartage Permit		4				
Mixed Beverage Late Hours Permit		6				
Mixed Beverage Permit		6				
Private Club Late Hours Permit		2				
Private Club Registration Permit		3				
Retail Dealer's On-Premise Late Hours License		6		1		
Retail Dealer's On-Premise License		5				
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit	1	4		1		
Total	<u>1</u>	<u>37</u>		<u>2</u>		

Local License or Permit Fee Violation

Wine and Beer Retailer's Permit		1				
Total		<u>1</u>				

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Marketing Practices Violation</u>						
Agent's Beer License		7				
Agent's Permit		5				
Beverage Cartage Permit		2				
Branch Distributor's License		1				
Brewer's Permit				1		
Carrier Permit	1					
General Class B Wholesaler's Permit	1	3				
General Distributor's License	2	5		1		
Importer's Carrier's License	1					
Importer's License	1	5				
Local Cartage Permit		1				
Mixed Beverage Late Hours Permit		3				
Mixed Beverage Permit		4				
Package Store Permit	1	3				
Private Carrier Permit		3				
Private Club Registration Permit				2		
Retail Dealer's Off-Premise License		8				
Retail Dealer's On-Premise Late Hours License		5				
Wine and Beer Retailer's Off-Premise Permit		4				
Wine and Beer Retailer's Permit		5				
Wine Only Package Store Permit		3				
Total	<u>7</u>	<u>67</u>		<u>4</u>		
<u>Membership Violation</u>						
Beverage Cartage Permit		55				1
Mixed Beverage Late Hours Permit		1				
Mixed Beverage Permit		1				
Private Club Exemption Certificate Permit		7				
Private Club Late Hours Permit		22				
Private Club Registration Permit		61				1
Total		<u>147</u>				<u>2</u>

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Place or Manner or Offensive Conduct Violation</u>						
Agent's Beer License	1					
Agent's Permit	1					
Beverage Cartage Permit	10	53		8	4	20
Caterer's Permit		3				
General Class B Wholesaler's Permit		1				
General Distributor's License		1				
Importer's License		1				
Local Cartage Permit		1		1		1
Local Distributor's Permit						1
Mixed Beverage Late Hours Permit	6	44	1	6	4	8
Mixed Beverage Permit	6	57	1	6	4	10
Nonresident Seller's Permit				1		
Package Store Permit	1	2		1		1
Private Carrier Permit		1		1		
Private Club Exemption Certificate Permit		6				1
Private Club Late Hours Permit	6	9				
Private Club Registration Permit	9	23		4	2	15
Retail Dealer's Off-Premise License	1	8		2		2
Retail Dealer's On-Premise Late Hours License	7	18		2	1	1
Retail Dealer's On-Premise License	2	10		2	1	1
Storage Permit				1		
Wholesaler's Permit				1		
Wine and Beer Retailer's Off-Premise Permit	1	5			1	1
Wine and Beer Retailer's Permit	9	38		4	4	4
Wine Only Package Store Permit		2		1		1
Total	<u>60</u>	<u>283</u>	<u>2</u>	<u>41</u>	<u>21</u>	<u>67</u>

Prohibited Hours Violation

Beverage Cartage Permit	52
Caterer's Permit	1
Local Cartage Permit	1
Mixed Beverage Late Hours Permit	59
Mixed Beverage Permit	67
Package Store Permit	3
Private Club Exemption Certificate Permit	6

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Prohibited Hours Violation (continued)</u>						
Private Club Late Hours Permit		3				
Private Club Registration Permit		15				
Retail Dealer's Off-Premise License		56				
Retail Dealer's On-Premise Late Hours License		50		1		
Retail Dealer's On-Premise License	1	35				
Wine and Beer Retailer's Off-Premise Permit		54				
Wine and Beer Retailer's Permit	2	101		2		
Wine Only Package Store Permit		43				
Total	<u>3</u>	<u>546</u>		<u>5</u>		
<u>Record Maintenance Violation</u>						
Beverage Cartage Permit	3	31				
Carrier Permit	1					
Caterer's Permit		1				
General Class B Wholesaler's Permit	1					
General Distributor's License	1	1				
Importer's Carrier's License	1					
Importer's License	1	1				
Mixed Beverage Late Hours Permit	1	14				
Mixed Beverage Permit	2	20				
Nonresident Seller's Permit	1			1		
Private Club Exemption Certificate Permit		2				
Private Club Late Hours Permit	2	7				
Private Club Registration Permit	2	22				
Wine and Beer Retailer's Permit		1				
Total	<u>16</u>	<u>100</u>		<u>1</u>		
<u>Refilling Violation</u>						
Beverage Cartage Permit		1				
Mixed Beverage Late Hours Permit		1				
Mixed Beverage Permit		1				
Total		<u>3</u>				

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Removal of Alcoholic Beverages Violation</u>						
Beverage Cartage Permit		3				
Mixed Beverage Late Hours Permit		4				
Mixed Beverage Permit		4				
Private Club Exemption Certificate Permit		2				
Private Club Registration Permit		1				
Retail Dealer's On-Premise Late Hours License		2				
Retail Dealer's On-Premise License		1				
Wine and Beer Retailer's Permit		1				
Total		<u>18</u>				
<u>Sales Tax Violation</u>						
Beverage Cartage Permit	1					
Importer's License				1		
Local Cartage Permit	2					
Local Distributor's Permit	1					
Mixed Beverage Late Hours Permit	2			4		
Mixed Beverage Permit	3			4		
Package Store Permit	2			1		
Retail Dealer's Off-Premise License	2			2		
Retail Dealer's On-Premise Late Hours License	3			3		
Retail Dealer's On-Premise License	2			7		
Wine and Beer Retailer's Off-Premise Permit	1			2		
Wine and Beer Retailer's Permit	13			17		
Wine Only Package Store Permit				1		
Total	<u>32</u>			<u>42</u>		
<u>Sale While Under Suspension Violation</u>						
Beverage Cartage Permit		2		1		
Mixed Beverage Late Hours Permit		4		1		
Mixed Beverage Permit		4		1		
Retail Dealer's Off-Premise License	1	2				
Wine and Beer Retailer's Off-Premise Permit		3				

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Sale While Under Suspension Violation (continued)</u>						
Wine and Beer Retailer's Permit	1	1				
Wine Only Package Store Permit	1	1				
Total	<u>3</u>	<u>17</u>		<u>3</u>		
<u>Solicitation Violation</u>						
Beverage Cartage Permit	1	4				
Mixed Beverage Late Hours Permit	2	11				
Mixed Beverage Permit	2	12				
Retail Dealer's On-Premise Late Hours License		4				
Wine and Beer Retailer's Permit	1	4				
Total	<u>6</u>	<u>35</u>				
<u>Subterfuge Violation</u>						
Beverage Cartage Permit	2					
Carrier Permit	1					
General Class B Wholesaler's Permit	1					
General Distributor's License	1					
Importer's Carrier's License	1					
Importer's License	1					
Local Cartage Permit	1					
Local Distributor's Permit	1					
Mixed Beverage Late Hours Permit	3					
Mixed Beverage Permit	4					
Package Store Permit	1					
Retail Dealer's Off-Premise License	4					
Retail Dealer's On-Premise Late Hours License	11					
Retail Dealer's On-Premise License	5					
Wine and Beer Retailer's Off-Premise Permit	1					
Wine and Beer Retailer's Permit	16					
Wine Only Package Store Permit	3					
Total	<u>57</u>					

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>TABC ID Stamp Violation</u>						
Beverage Cartage Permit	3	26				
Caterer's Permit		2				
Mixed Beverage Late Hours Permit		47	1			
Mixed Beverage Permit		60	1			
Package Store Permit		1				
Private Club Exemption Certificate Permit		2				
Private Club Late Hours Permit	3	2				
Private Club Registration Permit	3	8				
Retail Dealer's Off-Premise License		2				
Wine Only Package Store Permit		1				
Total	<u>9</u>	<u>151</u>	<u>2</u>			

TABC Tax and/or Report Violation

Beverage Cartage Permit	48	465	1	218		
Carrier Permit	2	2	1	21		
Caterer's Permit	1	19		4		
General Class B Wholesaler's Permit	1					
Local Class B Wholesaler's Permit	1			1		
Mixed Beverage Late Hours Permit	50	662	2	261		
Mixed Beverage Permit	60	749	2	295		
Nonresident Brewer's Permit				1		
Nonresident Manufacturer's License	1			3		
Nonresident Seller's Permit	16	5	4	27		
Private Carrier Permit	2			1		
Private Club Exemption Certificate Permit		5		3		
Private Club Late Hours Permit	4	45		31		
Private Club Registration Permit	16	174	1	90		
Retail Dealer's On-Premise Late Hours License		1				
Wholesaler's Permit		1				
Wine and Beer Retailer's Permit				1		
Total	<u>202</u>	<u>2,128</u>	<u>11</u>	<u>957</u>		

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Analysis of Hearings and Agreements (continued)

<u>Causes</u>	<u>Licenses and Permits</u>		<u>Warnings Issued</u>	<u>Causes Dismissed</u>	<u>Applications</u>	
	<u>Cancelled</u>	<u>Suspended</u>			<u>Refused</u>	<u>Granted</u>
<u>Tied House-Intra-Industry Violation</u>						
Local Cartage Permit				1		1
Local Distributor's Permit						1
Package Store Permit				1		1
Retail Dealer's Off-Premise License				1		1
Total				<u>3</u>		<u>4</u>
<u>Unauthorized Beverage Violation</u>						
Agent's Beer License		1				
Beverage Cartage Permit	1	8				
Local Cartage Permit		6				
Mixed Beverage Late Hours Permit	1	6				
Mixed Beverage Permit	1	10				
Nonresident Seller's Permit		1				
Package Store Permit		13				
Private Carrier Permit		1				
Private Club Exemption Certificate Permit		1				
Private Club Late Hours Permit		1				
Private Club Registration Permit		5				
Retail Dealer's Off-Premise License		29				
Retail Dealer's On-Premise Late Hours License	1	59		3		26
Retail Dealer's On-Premise License	3	44				
Wholesaler's Permit		1				
Wine and Beer Retailer's Off-Premise Permit		15				
Wine and Beer Retailer's Permit	1	108		3		
Wine Only Package Store Permit		9				
Total	<u>8</u>	<u>318</u>		<u>6</u>		<u>26</u>
<u>Unauthorized Use of License or Permit Violation</u>						
Agent's Beer License		1				
Agent's Permit		1				
Beverage Cartage Permit		2				

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Unauthorized Use of License or Permit Violation (continued)</u>						
Caterer's Permit	1	1				
Local Cartage Permit	1					
Mixed Beverage Late Hours Permit	1	2				
Mixed Beverage Permit	1	2				
Package Store Permit	1					
Private Club Late Hours Permit		1				
Private Club Registration Permit		2				
Retail Dealer's Off-Premise License	1	6				
Retail Dealer's On-Premise Late Hours License		3				
Wine and Beer Retailer's Permit		5				
Wine Only Package Store Permit		2				
Total	<u>6</u>	<u>28</u>				

Unlawful Consumption On Premise Violation

Beverage Cartage Permit		1				
Local Cartage Permit		4				
Local Distributor's Permit		1				
Mixed Beverage Late Hours Permit		2				
Mixed Beverage Permit		2				
Package Store Permit	1	12				
Retail Dealer's Off-Premise License	1	39				
Retail Dealer's On-Premise Late Hours License		2				
Retail Dealer's On-Premise License		2				
Wine and Beer Retailer's Off-Premise Permit		44				
Wine and Beer Retailer's Permit		6		1		
Wine Only Package Store Permit		16				
Total	<u>2</u>	<u>131</u>		<u>1</u>		

Unlawful Possession Violation

Beverage Cartage Permit		2				
Local Cartage Permit		3				
Mixed Beverage Late Hours Permit		3				

Analysis of Hearings and Agreements (concluded)

<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>Unlawful Possession Violation (continued)</u>						
Mixed Beverage Permit		3				
Package Store Permit		4				
Retail Dealer's Off-Premise License		9				
Retail Dealer's On-Premise Late Hours License		5				
Retail Dealer's On-Premise License		4				1
Wine and Beer Retailer's Off-Premise Permit		1				
Wine and Beer Retailer's Permit		5				
Wine Only Package Store Permit		4				
Total		<u>43</u>				<u>1</u>
<u>Unlawful Sale Violation</u>						
Agent's Beer License	2	7				
Agent's Permit	2	6				
Beverage Cartage Permit		1				
Caterer's Permit		1				
General Class B Wholesaler's Permit		2				
General Distributor's License		2				
Importer's License		2				
Local Cartage Permit		4				
Local Class B Wholesaler's Permit		1				
Local Distributor's License		1				
Local Distributor's Permit		3				
Mixed Beverage Late Hours Permit		4	1			
Mixed Beverage Permit		4	1			
Package Store Permit		6				
Private Carrier Permit		4				
Private Club Registration Permit		1				
Retail Dealer's Off-Premise License		22				
Retail Dealer's On-Premise Late Hours License	2	18			1	

Causes	Licenses and Permits		Warnings Issued	Causes Dismissed	Applications	
	Cancelled	Suspended			Refused	Granted
<u>Unlawful Sale Violation (continued)</u>						
Retail Dealer's On-Premise License	2	6				
Storage Permit		1				
Wholesaler's Permit		1				
Wine and Beer Retailer's Off-Premise Permit	1	5				
Wine and Beer Retailer's Permit	2	34		1		
Wine Only Package Store Permit		13				
Total	<u>11</u>	<u>149</u>	<u>2</u>	<u>2</u>		
<u>Weapons Violation</u>						
Retail Dealer's Off-Premise License		1				
Retail Dealer's On-Premise Late Hours License	1					
Retail Dealer's On-Premise License		1				
Wine and Beer Retailer's Permit	1	1				
Wine Only Package Store Permit		1				
Total	<u>2</u>	<u>4</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
GRAND TOTALS	<u>744</u>	<u>8,767</u>	<u>20</u>	<u>1,160</u>	<u>49</u>	<u>105</u>

LIQUOR PERMITS AND BEER LICENSES BY CLASS
FISCAL YEAR ENDING AUGUST 31, 1985

TEXAS ALCOHOLIC BEVERAGE COMMISSION

<u>LIQUOR PERMITS</u>	<u>Issued Fiscal Year 1985</u>
Agent's Permit	5,436
Airline Beverage Permit	21
Beverage Cartage Permit	4,132
Bonded Warehouse Permit	7
Brewer's Permit	4
Carrier's Permit	277
Caterer's Permit	380
Daily Temporary Mixed Beverage Permit	358
Distiller's and Rectifier's Permit	1
General Class B Wholesaler's Permit	182
Industrial Permit	60
Local Cartage Permit	1,330
Local Class B Wholesaler's Permit	40
Local Distributor's Permit	605
Local Industrial Alcohol Manufacturer's Permit	5
Manufacturer's Agent's Permit	349
Mixed Beverage Late Hours Permit	3,874
Mixed Beverage Permit	5,329
Nonresident Brewer's Permit	53
Nonresident Seller's Permit	480
Package Store Permit	2,824
Private Carrier's Permit	272
Private Club Exemption Certificate Permit	494
Private Club Late Hours Permit	465
Private Club Registration Permit	1,768
Private Storage Permit	3
Public Storage Permit	5
Wholesaler's Permit	47
Wine and Beer Retailer's Permit (Excursion Boat)	16
Wine and Beer Retailer's Permit (Railway Car)	8
Wine Bottler's Permit	7
Wine Only Package Store Permit	3,545
Winery Permit	12
TOTAL	<u>32,389</u>

BEER LICENSES AND
WINE AND BEER RETAILER'S PERMITS

Agent's Beer License	7,014
Beer Retailer's Off-Premise License	9,228
Beer Retailer's On-Premise License	4,511
Branch Distributor's License	86
General Distributor's License	212
Importer's Carrier's License	29
Importer's License	241
Local Distributor's License	36
Manufacturer's License	5
Nonresident Manufacturer's License	99
Retail Dealer's On-Premise Late Hours License	2,724
Temporary License	5,088
Wine and Beer Retailer's Off-Premise Permit	7,310
Wine and Beer Retailer's Permit	9,600
TOTAL	<u>46,183</u>

TOTAL LICENSES AND PERMITS

78,572

WET-DRY STATUS OF TEXAS COUNTIES AS OF AUGUST 31, 1985

+Indicates sale of mixed beverages is legal in all or part of county (89)

*Indicates counties totally wet for distilled spirits (36); All others dry in part (76)

COUNTIES IN WHICH DISTILLED SPIRITS ARE LEGAL: 174

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

TEXAS ALCOHOLIC BEVERAGE COMMISSION

COUNTIES IN WHICH ONLY 4% BEER IS LEGAL: 14

Baylor	Concho	Hartley	Oldham
Caldwell	Dawson	Irion	Sabine
Cherokee	Glasscock	Mason	Stephens
		McMullen	Wise

COUNTIES IN WHICH 14% BEVERAGES ARE LEGAL: 2

Limestone	Somervell
-----------	-----------

COUNTIES WHOLLY DRY: 64

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

LOCAL OPTION ELECTIONS

There were twenty-three local option elections during the fiscal year ending August 31, 1985. Ten elections were called to legalize the sale of all alcoholic beverages for off-premise consumption only; five remained "dry," two remained "wet" and three became "wet." Four elections were called to legalize the sale of all alcoholic beverages including mixed beverages; three remained "wet" and one became "wet." One election was called to legalize the sale of beer; one became "wet." Five elections were called to legalize the sale of beer and wine for off-premise consumption only; three remained "dry" and two became "wet." One election was called to legalize the sale of all alcoholic beverages except mixed beverages; one remained "wet." Two elections were called to legalize the sale of mixed beverages; one remained "wet" and one became "wet."

The voting for the fiscal year:

ANGELINA COUNTY

City of Zavala, Angelina County, on June 6, 1985, voted 140 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 209 against "the legal sale of all alcoholic beverages for off-premise consumption only." City of Zavala, Angelina County, was "dry" before the election was held and remained "dry."

ATASCOSA COUNTY

Precinct No. 2, Atascosa County, on May 4, 1985, voted 281 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 179 against "the legal sale of all alcoholic beverages for off-premise consumption only." Precinct No. 2, Atascosa County, was "dry" before the election was held and became "wet" for the legal sale of all alcoholic beverages for off-premise consumption only.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Local Option Elections (continued)

BRISCOE COUNTY

Precinct No. 1, Briscoe County, on March 5, 1985, voted 286 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 389 against "the legal sale of all alcoholic beverages for off-premise consumption only." Precinct No. 1, Briscoe County, was "dry" before the election was held and remained "dry."

BROOKS COUNTY

Precinct No. 5, Brooks County, on July 6, 1985, voted 35 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 0 against "the legal sale of all alcoholic beverages for off-premise consumption only." Precinct No. 5, Brooks County, was "wet" for the legal sale of beer before the election was held, and is now "wet" for the legal sale of all alcoholic beverages for off-premise consumption only.

DALLAM COUNTY

City of Texline, Dallam County, on March 6, 1985, voted 117 for "the legal sale of all alcoholic beverages except mixed beverages" and 73 against "the legal sale of all alcoholic beverages except mixed beverages." City of Texline, Dallam County, was "wet" for the legal sale of all alcoholic beverages before the election was held and is now "wet" for the legal sale of all alcoholic beverages except mixed beverages.

DALLAS COUNTY

Precinct No. 6, Dallas County, on March 16, 1985, voted 7,606 for "the legal sale of mixed beverages" and 5,511 against "the legal sale of mixed beverages." Precinct No. 6, Dallas County, was "wet" for the legal sale of all alcoholic beverages before the election was held and is now "wet" for the legal sale of mixed beverages.

DENTON COUNTY

City of Highland Village, Denton County, on April 6, 1985, voted 611 for "the legal sale of all alcoholic beverages including mixed beverages" and 421 against "the legal sale of all alcoholic beverages including mixed beverages." City of Highland Village, Denton County, was "dry" before the election was held and became "wet" for the legal sale of all alcoholic beverages including mixed beverages.

DIMITT COUNTY

Precinct No. 4, Dimmit County, on December 22, 1984, voted 147 for "the legal sale of beer" and 51 against "the legal sale of beer." Precinct No. 4, Dimmit County, was "dry" before the election was held and became "wet" for the legal sale of beer.

GRAYSON COUNTY

City of Southmayd, Grayson County, on April 27, 1985, voted 35 for "the legal sale of beer and wine for off-premise consumption only" and 96 against "the legal sale of beer and wine for off-premise consumption only." City of Southmayd was "dry" before the election was held and remained "dry."

JEFF DAVIS COUNTY

Precinct No. 2, Jeff Davis County, on December 4, 1984, voted 18 for "the legal sale of all alcoholic beverages including mixed beverages" and 103 against "the legal sale of all alcoholic beverages including mixed beverages." Precinct No. 2, Jeff Davis County, was "wet" for the legal sale of all alcoholic beverages for off-premise consumption only before the election was held and remained wet for the legal sale of all alcoholic beverages for off-premise consumption only.

KERR COUNTY

Precinct No. 4, Kerr County, on December 13, 1984, voted 455 for "the legal sale of all alcoholic beverages including mixed beverages" and 195 against "the legal sale of all alcoholic beverages including mixed beverages." Precinct No. 4, Kerr County, was partly "wet" for the legal sale of mixed beverages and partly "wet" for the legal sale of beer before the election was held and is now "wet" for the legal sale of all alcoholic beverages including mixed beverages.

MATAGORDA COUNTY

Precinct No. 6, Matagorda County, on March 16, 1985, voted 236 for "the legal sale of all alcoholic beverages including mixed beverages" and 86 against "the legal sale of all alcoholic beverages including mixed beverages." Precinct No. 6, Matagorda County, was "wet" for the legal sale of beer before the election was held and is now "wet" for the legal sale of all alcoholic beverages including mixed beverages.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

Local Option Elections (concluded)

MOTLEY COUNTY

City of Matador, Motley County, on September 8, 1984, voted 161 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 275 against "the legal sale of all alcoholic beverages for off-premise consumption only." City of Matador, Motley County, was "dry" before the election was held and remained "dry."

NAVARRO COUNTY

City of Angus, Navarro County, on May 4, 1985, voted 33 for "the legal sale of beer and wine for off-premise consumption only" and 14 against "the legal sale of beer and wine for off-premise consumption only." City of Angus, Navarro County was "dry" before the election was held and became "wet" for the legal sale of beer and wine for off-premise consumption only.

RED RIVER COUNTY

City of Annona, Red River County, on June 8, 1985, voted 155 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 67 against "the legal sale of all alcoholic beverages for off-premise consumption only." City of Annona, Red River County, was "dry" before the election was held and became "wet" for the legal sale of all alcoholic beverages for off-premise consumption only.

City of Detroit, Red River County, on August 3, 1985, voted 132 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 156 against "the legal sale of all alcoholic beverages for off-premise consumption only." City of Detroit, Red River County, was "dry" before the election was held and remained "dry."

STONEWALL COUNTY

Precinct No. 4, Stonewall County, on February 9, 1985, voted 47 for "the legal sale of beer and wine for off-premise consumption only" and 54 against "the legal sale of beer and wine for off-premise consumption only." Precinct No. 4, Stonewall County, was "dry" before the election was held and remained "dry."

TARRANT COUNTY

Town of Pantego, Tarrant County, on December 1, 1984, voted 247 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 729 against "the legal sale of all alcoholic beverages for off-premise consumption only." Town of Pantego, Tarrant County, was "wet" for the legal sale of beer for off-premise consumption only before the election was held and remained "wet" for the legal sale of beer for off-premise consumption only.

City of Watauga, Tarrant County, on August 24, 1985, voted 627 for "the legal sale of mixed beverages" and 406 against "the legal sale of mixed beverages." City of Watauga, Tarrant County, was "dry" before the election was held and became "wet" for the legal sale of mixed beverages.

UVALDE COUNTY

Precinct No. 3, Uvalde County, on June 11, 1985, voted 86 for "the legal sale of beer and wine for off-premise consumption only" and 226 against "the legal sale of beer and wine for off-premise consumption only." Precinct No. 3, Uvalde County, was "dry" before the election was held and remained "dry."

VICTORIA COUNTY

Precinct No. 3, Victoria County, on January 5, 1985, voted 339 for "the legal sale of beer and wine for off-premise consumption only" and 294 against "the legal sale of beer and wine for off-premise consumption only." Precinct No. 3, Victoria County, was "dry" before the election was held and became "wet" for the legal sale of beer and wine for off-premise consumption only.

WARD COUNTY

City of Grandfalls, Ward County, on June 8, 1985, voted 117 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 103 against "the legal sale of all alcoholic beverages for off-premise consumption only." City of Grandfalls, Ward County, was "dry" before the election was held and became "wet" for the legal sale of all alcoholic beverages for off-premise consumption only.

WHEELER COUNTY

City of Shamrock, Wheeler County, on September 8, 1984, voted 383 for "the legal sale of all alcoholic beverages for off-premise consumption only" and 582 against "the legal sale of all alcoholic beverages for off-premise consumption only." City of Shamrock, Wheeler County, was "dry" before the election was held and remained "dry."

TEXAS ALCOHOLIC BEVERAGE COMMISSION

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 6,173 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 nineteen 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.

Revenue derived from tax collections at these Ports of Entry amounted to \$1,535,115.47 during the fiscal year, as shown below:

Amistad	\$ 1,278.88
Brownsville - two ports of entry	278,080.44
Del Rio	61,740.89
Eagle Pass	81,002.34
El Paso - two ports of entry	312,585.66
Fabens	132.69
Falcon	2,886.42
Hidalgo	207,439.98
Laredo - two ports of entry	307,098.34
Los Ebanos	112.02
Presidio	6,759.56
Progreso	177,008.36
Rio Grande City	8,981.47
Roma	31,302.12
Ysleta	58,706.30
Total	<u>1,535,115.47</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.

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

TEXAS ALCOHOLIC BEVERAGE COMMISSION

CUMULATIVE STATEMENT OF REVENUE
NOVEMBER 16, 1935 TO AUGUST 31, 1985

	Previous Years Nov. 16, 1935 to August 31, 1984	Fiscal Year 1985	Total For Period
	\$	\$	\$
<u>PERMIT AND LICENSE FEES</u>			
Liquor Permits	72,868,366.51	6,810,081.50	79,678,448.01
Mixed Beverage Permits	70,623,800.00	11,415,430.00	82,039,230.00
Beer Licenses	24,817,784.74	2,111,616.00	26,929,400.74
Temporary Beer Licenses	572,652.40	153,360.00	726,012.40
Wine and Beer Permits	14,254,968.49	2,373,697.50	16,628,665.99
Total Permit and License Fees	<u>183,137,572.14</u>	<u>22,864,185.00</u>	<u>206,001,757.14</u>
<u>TAXES</u>			
Collected on Audits	34,877,122.01	6,973,103.66	41,850,225.67
Direct Taxes	2,386,394.64	274,007.53	2,660,402.17
Liquor Excise Tax	940,068,408.16	52,500,290.12	992,568,698.28
Malt Liquor Excise Tax	28,595,755.88	2,283,695.38	30,879,451.26
Wine Excise Tax	78,495,039.46	6,724,055.52	85,219,094.98
Beer Excise Tax	1,186,570,734.94	77,767,054.92	1,264,337,789.86
Gross Receipts Tax	946,349,428.97	187,892,463.56	1,134,241,892.53
Service Fees	10,138,344.39	353,997.89	10,492,342.28
Cigarette Tax	26,251.50	1,315.00	27,566.50
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	<u>3,228,896,279.19</u>	<u>334,769,983.58</u>	<u>3,563,666,262.77</u>
<u>CONFISCATED SALES</u>			
Alcoholic Beverages	3,076,606.75	62,746.20	3,139,352.95
Vehicles	41,335.07	2,319.00	43,654.07
Total Confiscated Sales	<u>3,117,941.82</u>	<u>65,065.20</u>	<u>3,183,007.02</u>
<u>MISCELLANEOUS</u>			
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	67,113.32	54,111.12	121,224.44
Other Funds	1,291.47	-	1,291.47
Interest - Depository and Other	69,470.00	-	69,470.00
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	5,928,979.98	1,557,100.00	7,486,079.98
Total Miscellaneous	<u>6,227,144.88</u>	<u>1,611,211.12</u>	<u>7,838,356.00</u>
<u>TOTAL REVENUE</u>			
	<u>3,421,378,938.03</u>	<u>359,310,444.90</u>	<u>3,780,689,382.93</u>
Non-Revenue Receipts			
Appr. from General Fund	410,598.49	50,685.71	461,284.20
Appr. from State Comptroller	25,000.00	-	25,000.00
Bal. Beer Tax Fund 11-15-35	28,745.00	-	28,745.00
	48,015.61	-	48,015.61
<u>TOTAL RECEIPTS</u>			
	<u>3,421,891,297.13</u>	<u>359,361,130.61</u>	<u>3,781,252,427.74</u>

COMPARATIVE STATEMENT OF REVENUE
FISCAL YEAR 1984 TO FISCAL YEAR 1985

	Fiscal Year 1984	Fiscal Year 1985	Increase or Decrease*
	\$	\$	\$
<u>PERMIT AND LICENSE FEES</u>			
Liquor Permits	5,626,642.50	6,810,081.50	1,183,439.00
Mixed Beverage Permits	9,585,075.00	11,415,430.00	1,830,355.00
Beer Licenses	2,319,675.25	2,111,616.00	208,059.25*
Wine and Beer Permits	2,469,318.50	2,373,697.50	95,621.00*
Temporary Beer Licenses	156,385.00	153,360.00	3,025.00*
Total Permit and License Fees	<u>20,157,096.25</u>	<u>22,864,185.00</u>	<u>2,707,088.75</u>
<u>TAXES</u>			
Collected on Audits	6,137,151.31	6,973,103.66	835,952.35
Beer Excise Tax	72,328,086.08	77,767,054.92	5,438,968.84
Direct Tax	154,966.68	274,007.53	119,040.85
Liquor Excise Tax	47,019,008.65	52,500,290.12	5,481,281.47
Malt Liquor Excise Tax	2,302,135.74	2,283,695.38	18,440.36*
Wine Excise Tax	5,340,703.10	6,724,055.52	1,383,352.42
Gross Receipts Tax	152,438,384.72	187,892,463.56	35,454,078.84
Service Fees	286,503.03	353,997.89	67,494.86
Cigarette Tax	2,035.00	1,315.00	720.00*
Total Taxes	<u>286,008,974.31</u>	<u>334,769,983.58</u>	<u>48,761,009.27</u>
<u>CONFISCATED SALES</u>			
Alcoholic Beverages	28,690.54	62,746.20	34,055.66
Vehicles	-	2,319.00	2,319.00
Total Confiscated Sales	<u>28,690.54</u>	<u>65,065.20</u>	<u>36,374.66</u>
<u>MISCELLANEOUS</u>			
Office Fees, Equip. Sales, Misc. Revenue & Cancelled Warrants	2,390.99	54,111.12	51,720.13
Refunds to Appropriations	.01	-	.01*
Fines	1,172,500.00	1,557,100.00	384,600.00
Total Miscellaneous	<u>1,174,891.00</u>	<u>1,611,211.12</u>	<u>436,320.12</u>
<u>TOTAL REVENUE</u>	<u>307,369,652.10</u>	<u>359,310,444.90</u>	<u>51,940,792.80</u>

COLLECTIONS BY MONTHS

September	24,578,060.60	27,161,201.20	2,583,140.60
October	25,472,272.20	29,025,269.97	3,552,997.77
November	25,000,589.16	23,033,145.15	1,967,444.01*
December	25,019,448.21	29,921,723.09	4,902,274.88
January	27,830,250.57	34,549,074.37	6,718,823.80
February	22,886,029.74	27,328,342.28	4,442,312.54
March	23,865,473.07	27,555,156.29	3,689,683.22
April	27,187,791.33	31,568,236.64	4,380,445.31
May	25,116,818.83	32,383,738.30	7,266,919.47
June	27,056,721.36	34,397,311.13	7,340,589.77
July	26,995,314.37	30,732,054.06	3,736,739.69
August	<u>26,360,882.66</u>	<u>31,655,192.42</u>	<u>5,294,309.76</u>
<u>TOTAL REVENUE</u>	<u>307,369,652.10</u>	<u>359,310,444.90</u>	<u>51,940,792.80</u>

TEXAS ALCOHOLIC BEVERAGE COMMISSION

CUMULATIVE STATEMENT OF EXPENDITURES
NOVEMBER 16, 1935 TO AUGUST 31, 1985

	Previous Years Nov. 16, 1935 to August 31, 1984	Fiscal Year 1985	Total
	\$	\$	\$
<u>COMPENSATION</u>			
Per Diem to Commission Members	31,370.00	40.00	31,410.00
Salaries	154,344,274.87	15,037,949.91	169,382,224.78
State Retirement Matching	3,716,074.30	-	3,716,074.30
O.A.S.I. Matching	2,960,011.99	-	2,960,011.99
Total Compensation	<u>161,051,731.16</u>	<u>15,037,989.91</u>	<u>176,089,721.07</u>
<u>MAINTENANCE AND MISCELLANEOUS</u>			
Laboratory Supplies and Analysis	10,956.58	-	10,956.58
Accumulative Evidence	694,619.29	3,067.17	697,686.46
Premiums on Bonds	23,827.37	-	23,827.37
Postage, Telegraph, Telephone, Express and Supplies	3,783,554.44	490,944.02	4,274,498.46
Traveling Expense	22,518,458.34	250,605.05	22,769,063.39
Automobile and Truck Expense	242,181.08	344,810.32	586,991.40
Books, Stationery, Printing and Office Supplies	1,375,067.70	98,891.49	1,473,959.19
Rental of Office Machines	667,414.54	93,486.39	760,900.93
Court Costs, Witness Fees and Contingent Expenses	4,176,329.51	754,637.52	4,930,967.03
Office Rent, Main and Field	6,577,853.30	1,095,139.53	7,672,992.83
Uniforms, Ports of Entry Inspectors	242,484.44	14,663.95	257,148.39
Furniture and Equipment	2,949,913.92	735,844.58	3,685,758.50
Arms, Ammunition & Training Exp.	6,924.66	-	6,924.66
Liquor, Wine and Beer Stamps	962,698.07	-	962,698.07
Automobiles, Truck & Passenger	2,328,333.84	12,553.00	2,340,886.84
Buildings and Land	124,764.86	-	124,764.86
Bridge Change Fund (Petty Cash)	3,500.00	-	3,500.00
Total Maintenance and Misc.	<u>46,688,881.94</u>	<u>3,894,643.02</u>	<u>50,583,524.96</u>
TOTAL EXPENDITURES	207,740,613.10	18,932,632.93	226,673,246.03
REFUNDS (TAX AND LICENSE)	15,894,154.78	-	15,894,154.78
TOTAL DISBURSEMENTS	<u>223,634,767.88</u>	<u>18,932,632.93</u>	<u>242,567,400.81</u>

RECAPITULATION

	Previous Years Nov. 16, 1935 to August 31, 1984	Fiscal Year 1985	Total
	\$	\$	\$
TOTAL GROSS RECEIPTS	3,421,891,297.13	359,361,130.61	3,781,252,427.74
TOTAL EXPENDITURES	<u>207,740,613.10</u>	<u>18,932,632.93</u>	<u>226,673,246.03</u>
NET GROSS RECEIPTS	3,214,150,684.03	340,428,497.68	3,554,579,181.71
LESS: REFUNDS (TAX AND LICENSE)	<u>15,894,154.78</u>	<u>-</u>	<u>15,894,154.78</u>
TOTAL NET RECEIPTS	<u>3,198,256,529.25</u>	<u>340,428,497.68</u>	<u>3,538,685,026.93</u>

COMPARATIVE STATEMENT OF EXPENDITURES
FISCAL YEAR 1984 TO FISCAL YEAR 1985

	Fiscal Year 1984	Fiscal Year 1985	Increase or Decrease*
	\$	\$	\$
<u>COMPENSATION</u>			
Per Diem Commission Members	110.00	40.00	70.00*
Salaries	14,588,578.67	15,037,949.91	449,371.24
Total Compensation	<u>14,588,688.67</u>	<u>15,037,989.91</u>	<u>449,301.24</u>
<u>MAINTENANCE AND MISCELLANEOUS</u>			
Accumulating Evidence	3,458.60	3,067.17	391.43*
Postage, Telegraph, Telephone, Express & Supplies	421,458.99	490,944.02	69,485.03
Traveling Expense	701,054.13	250,605.05	450,449.08*
Automobile Expense	107,640.43	344,810.32	237,169.89
Books, Stationery, Printing and Office Supplies	121,999.95	98,891.49	23,108.46*
Rental of Office Machines	78,914.10	93,486.39	14,572.29
Court Costs, Witness Fees and Contingent Expenses	795,926.77	754,637.52	41,289.25*
Office Rent, Main & Field	992,514.92	1,095,139.53	102,624.61
Furniture and Equipment	504,342.16	735,844.58	231,502.42
Automobiles, Truck & Passenger Uniforms, Ports of Entry	2,259,843.00	12,553.00	2,247,290.00*
Inspectors	17,571.55	14,663.95	2,907.60*
Total Maintenance & Misc.	<u>6,004,724.60</u>	<u>3,894,643.02</u>	<u>2,110,081.58*</u>
 TOTAL EXPENDITURES	 <u>20,593,413.27</u>	 <u>18,932,632.93</u>	 <u>1,660,780.34*</u>

PER CAPITA CONSUMPTION
FISCAL YEAR 1985

	Total Tax Collection	Total Gallons	Per Capita Consumption
Distilled Spirits	\$52,685,968.13	22,794,821	1.6020
Wine (Estimated)	\$ 6,889,618.49	28,524,690	2.0048
Beer	\$85,943,662.04	452,768,320	31.8214
Ale	\$ 2,543,253.55	13,209,286	.9284

Note: Statistics based on tax collections by the Commission and Bureau of Census Estimate of Population April 1, 1980, of 14,228,383 inhabitants.

TEXAS ALCOHOLIC BEVERAGE COMMISSION

COMPARATIVE OPERATING STATEMENT
FISCAL YEAR 1984 TO FISCAL YEAR 1985

	Fiscal Year 1984	Fiscal Year 1985
Total Revenue	\$ 307,369,652.10	\$ 359,310,444.90
Less: Operating Expenses	<u>20,593,413.27</u>	<u>18,932,632.93</u>
Net Revenue	<u>286,776,238.83</u>	<u>340,377,811.97</u>
NET REVENUE INCREASE 1985		<u>53,601,573.14</u>

STATEMENT OF REVENUE
FISCAL YEARS NOVEMBER 16, 1935 TO AUGUST 31, 1985

<u>FISCAL YEAR</u>	<u>TOTAL REVENUE</u>	<u>TOTAL RECEIPTS</u>
	\$	\$
Nov. 16 1935 to August 31, 1977	1,714,768,013.50	
1978	174,499,735.03	
1979	193,496,099.00	
1980	214,657,992.44	
1981	248,077,506.95	
1982	281,401,882.10	
1983	287,108,056.91	
1984	307,369,652.10	
1985	<u>359,310,444.90</u>	
TOTAL REVENUE		3,780,689,382.93
Non-Revenue Receipts		461,284.20
Appropriated from General Fund		25,000.00
Appropriated from State Comptroller		28,745.00
Balance Beer Tax Fund 11-15-35		<u>48,015.61</u>
TOTAL RECEIPTS		<u>3,781,252,427.74</u>

