

***PUBLIC UTILITY COMMISSION OF TEXAS  
ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED  
AUGUST 31, 2018***



**Filed: October 1, 2018**

**Annual Financial Report**  
For the Year Ended August 31, 2018

Prepared for:  
**Public Utility Commission of Texas**  
**OVERSIGHT AGENCIES**

**PUBLIC UTILITY  
COMMISSION OF TEXAS**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended August 31, 2018**

John Paul Urban  
Executive Director

**UNAUDITED**

**Public Utility Commission of Texas (473)**

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**NOTES TO FINANCIAL STATEMENTS**

**DeAnn T. Walker**  
Chairman

**Arthur C. D'Andrea**  
Commissioner

**Shelly Botkin**  
Commissioner

**John Paul Urban**  
Executive Director



**Greg Abbott**  
Governor

## *Public Utility Commission of Texas*

October 1, 2018

Honorable Greg Abbott, Governor  
Honorable Glenn Hager, Texas Comptroller  
Ursula Parks, Director, Legislative Budget Board  
Lisa Collier, First Assistant State Auditor

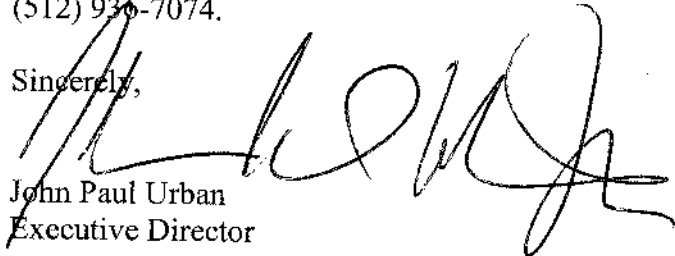
Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Public Utility Commission of Texas for the year ended August 31, 2018, in compliance with TEX. GOV'T CODE ANN §2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

If you have any questions, please contact Mary Beck, Director, Financial Resources, at (512) 936-7074.

Sincerely,

  
John Paul Urban  
Executive Director



(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	.00
		0015	IMPREST CASH ON HAND		.00	.00
		0020	PETTY CASH ON HAND		.00	.00
GL CLS 001 CA CASH ON HAND					.00	.00
01	002	0040	CASH IN BANK		.00	.00
		0042	PETTY CASH IN BANK		.00	.00
		0043	TRAVEL CASH IN BANK		5,000.00	5,000.00
GL CLS 002 CA CASH IN BANK					5,000.00	5,000.00
01	004	0045	CASH IN STATE TREASURY		254,373,633.66-	238,467,636.93-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		254,373,633.66	238,467,636.93
GL CLS 004 CA CASH IN STATE TREASURY					.00	.00
01	012	0052	CASH IN U. S. TREASURY		.00	.00
GL CLS 012 CA RESTRICTED-CASH IN FEDERAL TREASURY					.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		2,924,308.56	2,337,367.08
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS					2,924,308.56	2,337,367.08
01	052	0230	ACCTS. RECEIVABLE - BILLED		14,339.90	14,339.90
		0231	ACCTS. RECEIVABLE - UNBILLED		14,339.90-	14,339.90-
GL CLS 052 CA ACCOUNTS RECEIVABLES, NET					.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE					.00	.00
01	072	0284	DUE FROM OTHER AGENCIES		.00	.00
		0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
		0284	DUE FROM OTHER AGENCIES	45500010	.00	.00
		0284	DUE FROM OTHER AGENCIES	90773700	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
	GL CLS	080	CA CONSUMABLE INVENTORIES		.00	.00
*	GLA CAT	01	CURRENT ASSETS		2,929,308.56	2,342,367.08
06	146	0310	ADVANCES TO OTHER GOVERNMENTS		.00	.00
	GL CLS	146	NC LOANS AND CONTRACTS		.00	.00
06	150	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				2,929,308.56	2,342,367.08
21	200	1009	VOUCHERS PAYABLE		423,267.86-	265,230.71-
		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		423,267.86-	265,230.71-
21	203	1015	PAYROLL PAYABLE		1,242,315.28-	1,288,258.44-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS 203		CL PAYROLL PAYABLE		1,242,315.28-	1,288,258.44-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS 205		CL INTERFUND PAYABLE		.00	.00
21	210	1052	DUE TO UNIV COMPONENTS / SYSTEM		.00	.00
	GL CLS 210		CL DUE TO OTHER FUNDS		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
		1050	DUE TO OTHER AGENCIES	90773700	.00	.00
	GL CLS 211		CL DUE TO OTHER AGENCIES		.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS 230		CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS 300		CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT 21		CURRENT LIABILITIES		1,665,583.14-	1,553,489.15-
	** TOTAL LIABILITIES AND OTHER CREDITS				1,665,583.14-	1,553,489.15-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS 360		FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
	GL CLS 362		FD BAL RESERVED FOR INVENTORIES		.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS).  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\* PAGE 4  
 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.		.00	.00
51	366	2085	FD BAL-RESERVED FOR NC INTERFUND REC		.00	.00
	GL CLS	366	FD BAL RESERVED FOR INTERFUND LOANS		.00	.00
51	520	2310	FD BAL-RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	550	****	2325-POST CLS FFS FB UNASSIGNED		1,263,725.42-	788,877.93-
	GL CLS	550	FD BAL-UNASSIGNED		1,263,725.42-	788,877.93-
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		2055	FB - UNENCUM APPROF - SUBJECT TO LAP		.00	.00
		2245	FUND BALANCE - UNALLOCATED		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		151,422.78	7,500.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		151,422.78-	7,500.00-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9200	PAYROLL CLEARING		.00	.00
		9201	PAYROLL CLEARING OFFSET		.00	.00
		9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		1,263,725.42-	788,877.93-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				1,263,725.42-	788,877.93-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				2,929,308.56-	2,342,367.08-

PUBLIC UTILITY COMMISSION OF TEXAS (473)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

\* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL .00 .00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PRODUCTION SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		114,392.47	152,779.76-
		0047	SHARED CASH		114,392.47-	152,779.76
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	58201530	154,661.21	157,713.04
		0284	DUE FROM OTHER AGENCIES	58215330	.00	.00
	GL CLS	072	CA DUE FROM OTHER AGENCIES		154,661.21	157,713.04
	* GLA CAT	01	CURRENT ASSETS		154,661.21	157,713.04
	** TOTAL ASSETS AND OTHER DEBITS				154,661.21	157,713.04
21	200	1009	VOUCHERS PAYABLE		6,616.10-	20,100.00-
	* GL CLS	200	CL ACCOUNTS PAYABLE		6,616.10-	20,100.00-
21	203	1015	PAYROLL PAYABLE		148,045.11-	137,613.04-
	GL CLS	203	CL PAYROLL PAYABLE		148,045.11-	137,613.04-
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		1050	DUE TO OTHER AGENCIES	58201530	.00	.00
		1050	DUE TO OTHER AGENCIES	58215330	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		154,661.21-	157,713.04-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%  
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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL  
 \*\*\*\*\*  
 PROD SYSTEM  
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GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
** TOTAL LIABILITIES AND OTHER CREDITS					154,661.21-	157,713.04-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS	800	BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					154,661.21-	157,713.04-
* GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL					.00	.00

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		.00	.00
GL CLS	004	CA	CASH IN STATE TREASURY		.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS	020	CA	LEGISLATIVE APPROPRIATIONS		.00	.00
01	052	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
		0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS	052	CA	ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		1010	ACCOUNTS PAYABLE		.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE		.00	.00
21	203	1015	PAYROLL PAYABLE		.00	.00
GL CLS	203	CL	PAYROLL PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES		.00	.00
* GLA CAT 21 CURRENT LIABILITIES					.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
*****						
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED						
51	630	2245	FUND BALANCE - UNALLOCATED		.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34						
51	800	9001	ENCUMBRANCES		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS 800 BUDGETARY						
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950 SYSTEM ACCOUNTS						
* GLA CAT 51 FUND BALANCE (DEFICITS)						
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						
* GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY						

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS 004		CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS 065		CA INTERFUND RECEIVABLE		.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	90200010	.00	.00
		0284	DUE FROM OTHER AGENCIES	90250710	.00	.00
	GL CLS 072		CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA CAT 01		CURRENT ASSETS		.00	.00
	** TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS 200		CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS 205		CL INTERFUND PAYABLE		.00	.00
	* GLA CAT 21		CURRENT LIABILITIES		.00	.00
	** TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS 360		FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS 620		FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
	GL CLS - 800 BUDGETARY				.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN					.00	.00
* GAAP FUND TYPE 01 GENERAL					.00	.00



(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		1,435,642.85	33,786,036.24
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		1,435,642.85	33,786,036.24
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	070	0283	DUE FROM OTHER FUNDS	47351000	.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS		.00	.00
*	GLA CAT	01	CURRENT ASSETS		1,435,642.85	33,786,036.24
**	TOTAL ASSETS AND OTHER DEBITS				1,435,642.85	33,786,036.24
21	200	1009	VOUCHERS PAYABLE		5,000.00-	31,138,620.52-
		1010	ACCOUNTS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		5,000.00-	31,138,620.52-
21	203	1015	PAYROLL PAYABLE		.00	.00
	GL CLS	203	CL PAYROLL PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
		1050	DUE TO OTHER AGENCIES	33251000	.00	.00
		1050	DUE TO OTHER AGENCIES	47551000	.00	.00
		1050	DUE TO OTHER AGENCIES	90200010	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\*PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
	* GLA CAT	21	CURRENT LIABILITIES		5,000.00-	31,138,620.52-
	** TOTAL LIABILITIES AND OTHER CREDITS				5,000.00-	31,138,620.52-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	520	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
	GL CLS	520	FD BAL-RESTRICTED		.00	.00
51	530	2315	FD BAL-COMMITTED		1,430,642.85-	2,647,415.72-
	GL CLS	530	FD BAL-COMMITTED		1,430,642.85-	2,647,415.72-
51	550	2325	FD BAL-UNASSIGNED		.00	.00
	GL CLS	550	FD BAL-UNASSIGNED		.00	.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00	.00
	GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	800	9001	ENCUMBRANCES		.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)		.00	2,406,807.79
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	2,406,807.79-
	GL CLS	800	BUDGETARY		.00	.00
51	950	9202	PAYROLL SYSTEM CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\* PAGE 14

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
* GLA CAT	51	FUND BALANCE (DEFICITS)		1,430,642.85-	2,647,415.72-
**		TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		1,430,642.85-	2,647,415.72-
**		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		1,435,642.85-	33,786,036.24-
* GAAP FUND	5100	GR ACCT - SYSTEM BENEFIT		.00	.00
* GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	150	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
	GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
	GL CLS	158	OTHER CAPITAL ASSETS, NET		.00	.00
06	159	0320	LAND		.00	.00
	GL CLS	159	LAND & LAND IMPROVEMENTS		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS					.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP					.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMETS					.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 17

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET		.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS		.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT	11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	GL CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
21	260	1125	CL CAPITAL LEASES OBLIGATIONS		.00	.00
	GL CLS	260	CL CAPITAL LEASE OBLIGATIONS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
*	GAAP FUND TYPE	12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM  
 \*\*\*\*\*PAGE 17

GAAP FUND GROUP .01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

* GAAP FUND GROUP	01	GOVERNMENTAL			.00	.00
* AGENCY	473				.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\* PAGE 1

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

01			0005	9400	ORIGINAL BUDGET-COMMITTED	13,750,752.00
				9401	ORIGINAL BUDGET-COLLECTED	475,000.00-
* GAAP SRC/OBJ			0005		ORIGINAL APPROPRIATIONS	13,275,752.00
01			0006	9404	ADJUSTED BUDGET-COLLECTED	0.00
				9420	OASI ST MATCH TRF IN FROM 902-COMMITTED	830,389.22
				9425	INSUR-ST PD TRF IN FROM 327-COMMITTED	1,223,889.39
				9435	RETIR-ST MATCH TRF IN FROM 327-COMMITTED	1,014,534.25
				9440	BRP TRANSFER IN FROM 902-COMMITTED	17,958.40
* GAAP SRC/OBJ			0006		ADDITIONAL APPROPRIATIONS	3,086,771.26
01			0035	3719	FEES-COPIES/FILING OF RECORDS	15,703.23
* GAAP SRC/OBJ			0035		LICENSES, FEES AND PERMITS	15,703.23
01			0065	3603	REIMBURSE TELECOM ASST, DIST LEARN, OTHER	595,813.13
				3752	SALE OF PUBLICATION/ADVERTISING	2,463.60
* GAAP SRC/OBJ			0065		SALES OF GOODS AND SERVICES	598,276.73
01			0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
				3789	DEFAULT FUND-RETURN CHECKS	0.00
* GAAP SRC/OBJ			0080		OTHER	0.00
* GAAP CATEGORY 01					REVENUES	16,976,503.22
TOTAL REVENUES						16,976,503.22
04			0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	670,764.45
				7002	SAL/WAGES-CLASS&N/C-PERM FULM	9,642,744.42
				7003	SAL/WAGES-CLASS&N/C-PERM PRTM	41,205.00
				7004	SAL/WAGES-CLASS&N/C-NONPRM FUL	9,509.81
				7005	SAL/WAGES-CLASS&N/C-NONPRM PRT	7,770.02

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
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GAAP		GAAP		GAAP		GAAP		CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
04				0200	7017		ONE-TIME MERIT INCREASE	462,200.00
					7022		LONGEVITY PAY	207,680.00
					7023		LUMP SUM TERMINATION PAYMENT	238,493.76
					7050		BENEFIT REPLACEMENT PAY	17,958.40
* GAAP SRC/OBJ				0200			SALARIES AND WAGES	11,298,325.86
04				0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	1,014,534.25
					7033		EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	7,548.38
					7040		ADDL PAYROLL RETIREMENT CONTRIBUTION	56,267.71
					7041		EMPLOYEE INS PYMTS-EMPLR CONTR	1,223,889.39
					7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	107,193.15
					7043		FICA EMPLOYER MATCHING CONTR	830,389.22
					7984		UNEMP COMP BEN-SP FD/ACCT 0001, 0165	4,536.50
* GAAP SRC/OBJ				0210			PAYROLL RELATED COSTS	3,244,358.60
04				0220	7240		CONSULTANT SERVICES-OTHER	67,155.50
					7242		CONSULTANT SERVICES-COMPUTER	56,650.00
					7245		FINANCIAL AND ACCOUNTING SERV	7,500.00
					7248		MEDICAL SERVICES	315.00
					7253		OTHER PROFESSIONAL SERVICES	6,383.00
					7257		LEGAL SVCS-APP BY OFC ADM HEARINGS	192,000.00
					7275		INFORMATION TECHNOLOGY SERVICES	52,248.73
					7285		COMPUTER SERVICES-STATEWIDE TECH. CENTER	390,791.59
* GAAP SRC/OBJ				0220			PROFESSIONAL FEES AND SERVICES	773,043.82
04				0230	7101		TRAV IN-STATE-PUB TRANS FARES	2,304.24
					7102		TRAV IN-STATE MILEAGE	1,545.70
					7104		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	493.00
					7105		TRAV IN-STATE-INCIDENTAL EXPEN	1,347.61
					7106		TRAVEL-IN-STATE MEALS/LODGING	6,362.56
					7107		TRAVEL IN-STATE (NON-OVERNITE,MEALS)	152.90
					7111		TRAV OUT-OF-ST-PUB TRANS FARES	3,936.78
					7112		TRAV OUT-OF-ST-MILEAGE	43.72
					7114		TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	1,709.24
					7115		TRAV OUT-OF-ST-INCIDENTAL EXP	496.48
					7116		TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	1,055.97
					7135		TRAVEL-IN STATE HOTEL OCCUPANCY TAX	27.42-



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)--GENERAL  
 \*\*\*\*\*  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*  
 \* GAAP SRC/OBJ 0230 TRAVEL 19,420.78  
 04 0240 7291 POSTAL SERVICES 3,469.88  
 7300 CONSUMABLES 64,920.87  
 7303 SUBS, PERIODICALS & INFO SERV 299.80-  
 7309 PROMOTIONAL ITEMS 0.00  
 7312 MEDICAL SUPPLIES 743.30  
 7328 SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE 487.00  
 7330 PARTS - FURNISHINGS & EQUIPMT 321.75  
 7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP 35,937.22  
 7335 PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP 769.60  
 7374 PERSONAL PROP-FURNISHING & EQUIP(CONTRL) 342.00  
 7377 PERSONAL PROP-COMPUTER EQUIPMENT-EXP 33,638.77  
 7378 PERSONAL PROP-COMPUTER EQUIP(CONTROLLED) 93,351.44  
 7380 INTANGIBLE-COMPUTER SOFTWARE-EXPENSED 98,852.56  
 7382 PERS PROP-BOOKS & REF MATERIALS-EXPENSED 23,297.74  
 7510 TELECOM PARTS & SUPPLIES 58.60  
 7517 PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP 9,308.37  
 \* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 365,199.30  
 04 0250 7276 COMMUNICATION SERVICES 122,614.11  
 7503 TELECOMMS-LONG DISTANCE 960.73  
 7516 TELECOMMS-OTHER SERV CHARGES 21,756.90  
 7526 WASTE DISPOSAL 280.00  
 7961 STS (TEX-AN) TRANSFERS TO GR FUND 0001 21,481.55  
 7962 CAPITOL COMPLEX TRANSFERS TO GR FND 0001 63,752.60  
 \* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 230,845.89  
 04 0260 7262 PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP 8,275.00  
 7266 RP-BUILDINGS/MAINTENANCE & REPAIR-EXP 1,224.36  
 7267 PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP 18,745.13  
 7338 RP-FAC & OTHER IMPROV/MAINT & REPAIR-EXP 761.04  
 7367 PERSONAL PROPERTY-MAINTENANCE & REPAIRS 1,161.00  
 7514 RP-INFRASTRUCTR/TELECOMM-MAINT & REP-EXP 315.00  
 \* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 30,481.53  
 04 0270 7411 RENTAL OF COMPUTER EQUIPMENT 131,679.46

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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GAAP							CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ				
04		0270	7470	RENTAL OF SPACE		21,933.60	
* GAAP SRC/OBJ		0270		RENTALS AND LEASES		153,613.06	
04		0280	7273	REPRODUCTION & PRINTING SERVS		2,383.08	
* GAAP SRC/OBJ		0280		PRINTING AND REPRODUCTION		2,383.08	
04		0340	7201	MEMBERSHIP DUES		42,097.00	
			7203	REGISTRATION FEES-EMPLOYEE TRAINING		43,467.92	
			7204	INSURANCE PREMIUMS & DEDUCTIBLES		13,734.50	
			7210	FEES AND OTHER CHARGES		11,369.10	
			7211	AWARDS		5,170.30	
			7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS		778.00	
			7274	TEMPORARY EMPLOYMENT AGENCIES		30,756.14	
			7277	CLEANING SERVICES		495.00	
			7281	ADVERTISING SERVICES		4,305.00	
			7286	FREIGHT/DELIVERY SERVICES		213.25	
			7299	PURCHASED CONTRACTED SERVICES		9,014.50	
			7806	PROMPT PAYMENT INTEREST		37.00	
			7947	ST OFC OF RISK MNGMT ASSESSMENTS		13,674.58	
			7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001		10,587.55	
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES		185,699.84	
04		0430	7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED		0.00	
* GAAP SRC/OBJ		0430		CAPITAL OUTLAY		0.00	
* GAAP CATEGORY 04				EXPENDITURES		16,303,371.76	
TOTAL EXPENDITURES						16,303,371.76	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						673,131.46	
05		0578	9410	APPROPRIATION TRANSFER-IN COMMITTED		0.00	
* GAAP SRC/OBJ		0578		LEGISLATIVE FINANCING SOURCES		0.00	
05		0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED		525,718.00-	

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
	05			0591	9541	BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
*	GAAP SRC/OBJ			0591		LEGISLATIVE FINANCING USES	525,718.00-
	05			0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS	1,160,454.93-
*	GAAP SRC/OBJ			0600		APPROPRIATIONS LAPSED	1,160,454.93-
*	GAAP CATEGORY	05				OTHER FINANCING SOURCES (USES)	1,686,172.93-
TOTAL OTHER FINANCING SOURCES(USES)							1,686,172.93-
NET CHANGE IN FUND BALANCE							1,013,041.47-
FUND BALANCE - BEGINNING							1,263,725.42
FUND BALANCE - BEGINNING, AS RESTATED							1,263,725.42
FUND BALANCE - ENDING							250,683.95
*	GAAP FUND	0001				GENERAL REVENUE (0001)-GENERAL	250,683.95

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL

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 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

04			0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	2,177,559.76
				7003	SAL/WAGES-CLASS&N/C-PERM PRITM	39,900.00
				7017	ONE-TIME MERIT INCREASE	87,000.00
				7022	LONGEVITY PAY	27,820.00
				7023	LUMP SUM TERMINATION PAYMENT	11,595.77
				7050	BENEFIT REPLACEMENT PAY	3,492.37
* GAAP SRC/OBJ			0200		SALARIES AND WAGES	2,347,367.90
04			0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	197,296.16
				7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	218.05
				7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	6,613.29
				7041	EMPLOYEE INS PYMTS-EMPLR CONTR	529,854.32
				7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	13,021.69
				7043	FICA EMPLOYER MATCHING CONTR	160,787.87
* GAAP SRC/OBJ			0210		PAYROLL RELATED COSTS	907,791.38
04			0220	7253	OTHER PROFESSIONAL SERVICES	112,400.00
* GAAP SRC/OBJ			0220		PROFESSIONAL FEES AND SERVICES	112,400.00
04			0230	7101	TRAV IN-STATE-PUB TRANS FARES	468.00
				7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	148.56
				7105	TRAV IN-STATE-INCIDENTAL EXPEN	254.96
				7106	TRAVEL-IN-STATE MEALS/LODGING	602.33
				7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	15.16
				7111	TRAV OUT-OF-ST-PUB TRANS FARES	294.96
				7115	TRAV OUT-OF-ST-INCIDENTAL EXP	77.50
				7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	408.73
				7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ			0230		TRAVEL	2,270.20
04			0240	7300	CONSUMABLES	624.42
				7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	11.12

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL  
 \*\*\*\*\*  
 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP							CURRENT
GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE		YEAR	
CATEGORY	FUNC CLASS	ACCT SRC/OBJ	OBJ				
04		0240	7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED		9,087.65	
			7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED		1,242.45	
* GAAP SRC/OBJ		0240		MATERIALS AND SUPPLIES		10,965.64	
04		0250	7276	COMMUNICATION SERVICES		4,200.00	
* GAAP SRC/OBJ		0250		COMMUNICATION AND UTILITIES		4,200.00	
04		0340	7201	MEMBERSHIP DUES		233.00	
			7203	REGISTRATION FEES-EMPLOYEE TRAINING		1,970.00	
			7210	FEES AND OTHER CHARGES		106.00	
			7806	PROMPT PAYMENT INTEREST		0.35	
			7947	ST OFC OF RISK MNGMT ASSESSMENTS		2,652.59	
			7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001		57,181.62	
* GAAP SRC/OBJ		0340		OTHER EXPENDITURES		62,143.56	
* GAAP CATEGORY 04				EXPENDITURES		3,447,138.68	
TOTAL EXPENDITURES						3,447,138.68	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						3,447,138.68-	
05		0500	3968	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY		52.37-	
			3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY		3,300,036.26	
* GAAP SRC/OBJ		0500		TRANSFERS-IN		3,299,983.89	
05		0510	7968	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY		52.37	
* GAAP SRC/OBJ		0510		TRANSFERS-OUT		52.37	
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)		3,300,036.26	
TOTAL OTHER FINANCING SOURCES (USES)						3,300,036.26	
NET CHANGE IN FUND BALANCE						147,102.42-	
FUND BALANCE - BEGINNING						0.00	

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL

\*\*\*\*\*

GAAP						CURRENT
GAAP	GAAP GL	ACCT GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT SRC/OBJ	OBJ		

\*\*\*\*\*

FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	147,102.42-
* GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL	147,102.42-

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY

\*\*\*\*\*  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

NET CHANGE IN FUND BALANCE		0.00
FUND BALANCE - BEGINNING		0.00
FUND BALANCE - BEGINNING, AS RESTATED		0.00
FUND BALANCE - ENDING		0.00
* GAAP FUND 0584	UNIVERSAL SERVICE FUND (0584)-AGENCY	0.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN

\*\*\*\*\*

GAAP				GAAP		TITLE	CURRENT YEAR
GAAP	GAAP GL ACCT GL	GAAP	COMPT	ACCT SRC/OBJ	OBJ		
CATEGORY	FUNC CLASS	ACCT	SRC/OBJ	OBJ	TITLE	CURRENT YEAR	
*****							

NET CHANGE IN FUND BALANCE							0.00
FUND BALANCE - BEGINNING							0.00
FUND BALANCE - BEGINNING, AS RESTATED							0.00
FUND BALANCE - ENDING							0.00
* GAAP FUND	5071				GR ACCT - EMISSIONS REDUCTION PLAN		0.00
* GAAP FUND TY	01				GENERAL		103,581.53



(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

\*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL \*\*\*\*\*PAGE 11  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

\*\*\*\*\*  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
 \*\*\*\*\*

04		0220	7253	OTHER PROFESSIONAL SERVICES	0.00
* GAAP SRC/OBJ		0220		PROFESSIONAL FEES AND SERVICES	0.00
* GAAP CATEGORY 04				EXPENDITURES	0.00
TOTAL EXPENDITURES					0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					0.00
05		0500	3972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	1,425,029.86
* GAAP SRC/OBJ		0500		TRANSFERS-IN	1,425,029.86
05		0510	7972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	2,855,672.71-
* GAAP SRC/OBJ		0510		TRANSFERS-OUT	2,855,672.71-
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	1,430,642.85-
TOTAL OTHER FINANCING SOURCES (USES)					1,430,642.85-
NET CHANGE IN FUND BALANCE					1,430,642.85-
FUND BALANCE - BEGINNING					1,430,642.85
FUND BALANCE - BEGINNING, AS RESTATED					1,430,642.85
FUND BALANCE - ENDING					0.00
* GAAP FUND 5100				GR ACCT - SYSTEM BENEFIT	0.00
* GAAP FUND TY 02				SPECIAL REVENUE	0.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 12

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

\*\*\*\*\*  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT YEAR  
 \*\*\*\*\*

NET CHANGE IN FUND BALANCE									0.00
FUND BALANCE - BEGINNING									0.00
FUND BALANCE - BEGINNING, AS RESTATED									0.00
FUND BALANCE - ENDING									0.00
* GAAP FUND	9998				GEN FIXED ASSETS ACCT GROUP				0.00
* GAAP FUND TY	11				CAPITAL ASSET BASIS CONVERSION ADJUSTMTS				0.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 13

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

\*\*\*\*\*  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE CURRENT YEAR  
 \*\*\*\*\*

NET CHANGE IN FUND BALANCE						0.00
FUND BALANCE - BEGINNING						0.00
FUND BALANCE - BEGINNING, AS RESTATED						0.00
FUND BALANCE - ENDING						0.00
* GAAP FUND	9997			LONG-TERM LIABILITIES BASIS CONVERSION		0.00
* GAAP FUND TY	12			LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		0.00
* GAAP FD GRP	01			GOVERNMENTAL		103,581.53
* AGENCY	473					103,581.53

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 \*\*\*\*\*PAGE 1

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		628.91	986.14
	GL CLS	004	CA CASH IN STATE TREASURY		628.91	986.14
* GLA CAT 01 CURRENT ASSETS					628.91	986.14
** TOTAL ASSETS AND OTHER DEBITS					628.91	986.14
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		628.91-	986.14-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		628.91-	986.14-
* GLA CAT 21 CURRENT LIABILITIES					628.91-	986.14-
** TOTAL LIABILITIES AND OTHER CREDITS					628.91-	986.14-
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT 45 NET POSITION					.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					628.91-	986.14-
* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT					.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\* PAGE 2 \*\*\*\*\* PROD SYSTEM

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0882 CITY, CTY, MTA & SPD AGENCY

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0882	CITY, CTY, MTA & SPD AGENCY		.00	.00

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
 \*\*\*\*\*  
 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GL CAT	GL	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0015	IMPREST CASH ON HAND		.00	.00
	GL CLS	001	CA CASH ON HAND		.00	.00
01	004	0045	CASH IN STATE TREASURY		517,284.43	146.10
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		517,284.43	146.10
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
* GLA CAT 01 CURRENT ASSETS					517,284.43	146.10
** TOTAL ASSETS AND OTHER DEBITS					517,284.43	146.10
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		525,098.43-	146.10-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		525,098.43-	146.10-
* GLA CAT 21 CURRENT LIABILITIES					525,098.43-	146.10-
** TOTAL LIABILITIES AND OTHER CREDITS					525,098.43-	146.10-
45	372	****	2400-POST CLS FIDUC NET POSITION		7,814.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		7,814.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
 \*\*\*\*\*  
 PROD SYSTEM  
 PAGE 4

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
*****						
* GLA CAT	45		NET POSITION		7,814.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES					7,814.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					517,284.43-	146.10-
* GAAP FUND		0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM PAGE 5

\*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY  
 \*\*\*\*\*

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	052	0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
	GL CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	950	9989	HB 62 GENERAL LEDGER CLEARING		.00	.00
	GL CLS	950	SYSTEM ACCOUNTS		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY  
 \*\*\*\*\*  
 PROD SYSTEM  
 PAGE 6

GL	GL	COMP		AGY	CURRENT	PRIOR
CAT	CLS	GL	TITLE	GL	YEAR	YEAR
*****						
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0942	TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY		.00	.00

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY  
 \*\*\*\*\*  
 PROD SYSTEM PAGE 7

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2245	FUND BALANCE - UNALLOCATED		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM  
 PAGE 8

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

\*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE  
 \*\*\*\*\*

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GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	2245	FUND BALANCE - UNALLOCATED		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	1000	UNAPPROPRIATED GENERAL REVENUE		.00	.00
*	GAAP FUND TYPE	09	AGENCY FUNDS		.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS  
 GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE		.00	.00
*	GLA CAT	01	CURRENT ASSETS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS				.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	1049	CL INTERFUND PAYABLE		.00	.00
	GL CLS	205	CL INTERFUND PAYABLE		.00	.00
21	211	1050	DUE TO OTHER AGENCIES	33208520	.00	.00
		1050	DUE TO OTHER AGENCIES	47508520	.00	.00
	GL CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS				.00	.00
45	372	****	2400-POST CLS FIDUC NET POSITION		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA CAT	45	NET POSITION		.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
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 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS  
 GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND  
 \*\*\*\*\*  
 PROD SYSTEM PAGE 11

GL	GL	COMP		AGY		CURRENT		PRIOR
CAT	CLS	GL	TITLE	GL		YEAR		YEAR
	GL	CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED			.00		.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)			.00		.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES			.00		.00
	GL	CLS	800 BUDGETARY			.00		.00
*	GLA	CAT	51 FUND BALANCE (DEFICITS)			.00		.00
**	NET POSITION WITH CURRENT CHANGES						.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00
*	GAAP	FUND	0852 SYSTEM BENEFIT TRUST FUND			.00		.00
*	GAAP	FUND TYPE	20 PRIVATE PURPOSE TRUST FUNDS			.00		.00
*	GAAP	FUND GROUP	03 FIDUCIARY			.00		.00
*	AGENCY		473			.00		.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18  
 \*\*\*\*\* PRODUCTION SYSTEM \*\*\*\*\*  
 \*\*\*\*\* PAGE 1 \*\*\*\*\*

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	N	0010	CASH ON HAND			
		N	0015	IMPREST CASH ON HAND		.00	.00
		N	0020	PETTY CASH ON HAND		.00	.00
GL	CLS		001	CA CASH ON HAND		.00	.00
01	002	N	0040	CASH IN BANK		.00	.00
		N	0042	PETTY CASH IN BANK		.00	.00
		N	0043	TRAVEL CASH IN BANK		5,000.00	5,000.00
GL	CLS		002	CA CASH IN BANK		5,000.00	5,000.00
01	004	N	0045	CASH IN STATE TREASURY		270,366,985.90-	254,373,633.66-
		N	0047	SHARED CASH		.00	.00
		N	0048	LEGISLATIVE CASH		270,366,985.90	254,373,633.66
GL	CLS		004	CA CASH IN STATE TREASURY		.00	.00
01	012	N	0052	CASH IN U. S. TREASURY		.00	.00
GL	CLS		012	CA RESTRICTED-CASH IN FEDERAL TREASURY		.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		1,607,306.65	2,924,308.56
GL	CLS		020	CA LEGISLATIVE APPROPRIATIONS		1,607,306.65	2,924,308.56
01	052	N	0230	ACCTS. RECEIVABLE - BILLED		14,339.90	14,339.90
		N	0231	ACCTS. RECEIVABLE - UNBILLED		14,339.90-	14,339.90-
GL	CLS		052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		500,917.14-	.00
GL	CLS		065	CA INTERFUND RECEIVABLE		500,917.14-	.00
01	072	N	0284	DUE FROM OTHER AGENCIES		.00	.00
		N	0284	DUE FROM OTHER AGENCIES	32001650	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	45500010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	90773700	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
 \*\*\*\*\*PAGE 2

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00
01	080	N	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI	.00	.00
	GL	CLS	080	CA CONSUMABLE INVENTORIES	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	1,111,389.51	2,929,308.56
06	146	N	0310	ADVANCES TO OTHER GOVERNMENTS	.00	.00
	GL	CLS	146	NC LOANS AND CONTRACTS	.00	.00
06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT	.00	.00
	GL	CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT	.00	.00
	GL	CLS	151	FURNITURE AND EQUIPMENT, NET	.00	.00
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE	.00	.00
	GL	CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00
	* GLA	CAT	06	NON-CURRENT ASSETS	.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
	GL	CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00
	* GLA	CAT	11	OTHER DEBITS	.00	.00
	**	TOTAL	ASSETS AND OTHER DEBITS		1,111,389.51	2,929,308.56
21	200	N	1009	VOUCHERS PAYABLE	121,256.37-	423,267.86-
		N	1010	ACCOUNTS PAYABLE	1,234.21-	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	122,490.58-	423,267.86-
21	203	N	1015	PAYROLL PAYABLE	1,386,234.54-	1,242,315.28-



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
 \*\*\*\*\*PAGE 3

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL	GL	YEAR	YEAR	
	GL	CLS	203	CL	PAYROLL PAYABLE	1,386,234.54-	1,242,315.28-
21	205	N	1049	CL	INTERFUND PAYABLE	648,019.56	.00
	GL	CLS	205	CL	INTERFUND PAYABLE	648,019.56	.00
21	210	N	1052	DUE TO UNIV COMPONENTS / SYSTEM	.00	.00	
	GL	CLS	210	CL	DUE TO OTHER FUNDS	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00	
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		N	1050	DUE TO OTHER AGENCIES	47900010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90200010	.00	.00
		N	1050	DUE TO OTHER AGENCIES	90773700	.00	.00
	GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
21	230	N	1025	CL	EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
	GL	CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	N	1140	FUNDS HELD FOR OTHERS	.00	.00	
		N	1149	FUNDS HELD FOR OTHERS	.00	.00	
	GL	CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES	860,705.56-	1,665,583.14-	
	**	TOTAL LIABILITIES AND OTHER CREDITS			860,705.56-	1,665,583.14-	
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00	
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00	
51	362	N	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00	
	GL	CLS	362	FD BAL RESERVED FOR INVENTORIES	.00	.00	
51	364	N	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00	

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	366	N	2085	FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
	GL	CLS	366	FD BAL RESERVED FOR INTERFUND LOANS	.00	.00
51	520	N	2310	FD BAL-RESTRICTED	1,430,642.85-	.00
	GL	CLS	520	FD BAL-RESTRICTED	1,430,642.85-	.00
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	1,179,958.90	1,263,725.42-
	GL	CLS	550	FD BAL-UNASSIGNED	1,179,958.90	1,263,725.42-
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
		N	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
		N	2245	FUND BALANCE - UNALLOCATED	.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	122,857.03	151,422.78
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	122,857.03-	151,422.78-
	GL	CLS	800	BUDGETARY	.00	.00
51	950	N	9200	PAYROLL CLEARING	.00	.00
		N	9201	PAYROLL CLEARING OFFSET	.00	.00
		N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	250,683.95-	1,263,725.42-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				250,683.95-	1,263,725.42-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				1,111,389.51-	2,929,308.56-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 5

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
*****							
*	GAAP	FUND		0001 GENERAL REVENUE (0001)-GENERAL		.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18  
 \*\*\*\*\* PAGE 6 PROD SYSTEM

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY		156,831.37	114,392.47
		N	0047	SHARED CASH		156,831.37-	114,392.47-
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		9,482.24-	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		9,482.24-	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	58201530	157,303.37	154,661.21
		N	0284	DUE FROM OTHER AGENCIES	58215330	.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES		157,303.37	154,661.21
	* GLA	CAT	01	CURRENT ASSETS		147,821.13	154,661.21
	**	TOTAL	ASSETS	AND OTHER DEBITS		147,821.13	154,661.21
21	200	N	1009	VOUCHERS PAYABLE		9,385.56-	6,616.10-
	GL	CLS	200	CL ACCOUNTS PAYABLE		9,385.56-	6,616.10-
21	203	N	1015	PAYROLL PAYABLE		147,917.81-	148,045.11-
	GL	CLS	203	CL PAYROLL PAYABLE		147,917.81-	148,045.11-
21	205	N	1049	CL INTERFUND PAYABLE		137,620.18-	.00
	GL	CLS	205	CL INTERFUND PAYABLE		137,620.18-	.00
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
		N	1050	DUE TO OTHER AGENCIES	32001650	.00	.00
		N	1050	DUE TO OTHER AGENCIES	58201530	.00	.00
		N	1050	DUE TO OTHER AGENCIES	58215330	.00	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES		.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES		294,923.55-	154,661.21-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
 \*\*\*\*\*PAGE 7

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
** TOTAL LIABILITIES AND OTHER CREDITS					294,923.55-	154,661.21-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED	147,102.42	.00
	GL	CLS	550	FD BAL-UNASSIGNED	147,102.42	.00
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	800	N	9003	ENCUMBRANCES (REPORTING AGENCIES)	6,600.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	6,600.00-	.00
	GL	CLS	800	BUDGETARY	.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	147,102.42	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					147,102.42	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					147,821.13-	154,661.21-
*	GAAP	FUND	0153	WATER QUALITY FD (0153)-GENERAL	.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY  
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GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY	.00	.00
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	.00
01	020	N	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	.00	.00
01	052	N	0230	ACCTS. RECEIVABLE - BILLED	.00	.00
		N	0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
	GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
	* GLA	CAT	01	CURRENT ASSETS	.00	.00
	**	TOTAL	ASSETS	AND OTHER DEBITS	.00	.00
21	200	N	1009	VOUCHERS PAYABLE	.00	.00
		N	1010	ACCOUNTS PAYABLE	.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	203	N	1015	PAYROLL PAYABLE	.00	.00
	GL	CLS	203	CL PAYROLL PAYABLE	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
	GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES	.00	.00
	**	TOTAL	LIABILITIES	AND OTHER CREDITS	.00	.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 18

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY  
 \*\*\*\*\*  
 PROD SYSTEM  
 PAGE 9

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N	2245	FUND BALANCE - UNALLOCATED	.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	GL	CLS	800	BUDGETARY	.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP	FUND	0584	UNIVERSAL SERVICE FUND (0584)-AGENCY	.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 18

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		GL	YEAR	YEAR
01	004	N	0045	CASH IN STATE TREASURY		.00	.00
		N	0047	SHARED CASH		.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	.00
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	90200010	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	90250710	.00	.00
	GL	CLS	072	CA DUE FROM OTHER AGENCIES		.00	.00
	* GLA	CAT	01	CURRENT ASSETS		.00	.00
	**	TOTAL	ASSETS	AND OTHER DEBITS		.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE		.00	.00
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
	GL	CLS	205	CL INTERFUND PAYABLE		.00	.00
	* GLA	CAT	21	CURRENT LIABILITIES		.00	.00
	**	TOTAL	LIABILITIES	AND OTHER CREDITS		.00	.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN

GL	GL	B/C	COMP		AGY		CURRENT		PRIOR	
CT	CLS	IND	GL	TITLE	GL		YEAR		YEAR	
51	800	N	9001	ENCUMBRANCES			.00		.00	
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)			.00		.00	
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES			.00		.00	
	GL CLS	800		BUDGETARY			.00		.00	
*	GLA CAT	51		FUND BALANCE (DEFICITS)			.00		.00	
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES							.00		.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION							.00		.00
*	GAAP FUND		5071	GR ACCT - EMISSIONS REDUCTION PLAN			.00		.00	
*	GAAP FUND TYPE		01	GENERAL			.00		.00	

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR	
CT	CLS	IND	GL		GL	YEAR	YEAR	
01	004	N	0045	CASH IN STATE TREASURY		.00	1,435,642.85	
		N	0047	SHARED CASH		.00	.00	
	GL	CLS	004	CA CASH IN STATE TREASURY		.00	1,435,642.85	
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00	
	GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00	
01	070	N	0283	DUE FROM OTHER FUNDS	47351000	.00	.00	
	GL	CLS	070	CA DUE FROM OTHER FUNDS		.00	.00	
	* GLA	CAT	01	CURRENT ASSETS		.00	1,435,642.85	
	**	TOTAL ASSETS AND OTHER DEBITS					.00	1,435,642.85
21	200	N	1009	VOUCHERS PAYABLE		.00	5,000.00-	
		N	1010	ACCOUNTS PAYABLE		.00	.00	
	GL	CLS	200	CL ACCOUNTS PAYABLE		.00	5,000.00-	
21	203	N	1015	PAYROLL PAYABLE		.00	.00	
	GL	CLS	203	CL PAYROLL PAYABLE		.00	.00	
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00	
	GL	CLS	205	CL INTERFUND PAYABLE		.00	.00	
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00	
		N	1050	DUE TO OTHER AGENCIES	33251000	.00	.00	
		N	1050	DUE TO OTHER AGENCIES	47551000	.00	.00	
		N	1050	DUE TO OTHER AGENCIES	90200010	.00	.00	
	GL	CLS	211	CL DUE TO OTHER AGENCIES		.00	.00	
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00	

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	.00	5,000.00-
**	TOTAL	LIABILITIES	AND	OTHER CREDITS	.00	5,000.00-
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
	GL	CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	520	N	****	2310-POST CLS FFS FB RESTRICTED	2,647,415.72	.00
	GL	CLS	520	FD BAL-RESTRICTED	2,647,415.72	.00
51	530	N	2315	FD BAL-COMMITTED	2,647,415.72-	1,430,642.85-
	GL	CLS	530	FD BAL-COMMITTED	2,647,415.72-	1,430,642.85-
51	550	N	2325	FD BAL-UNASSIGNED	.00	.00
	GL	CLS	550	FD BAL-UNASSIGNED	.00	.00
51	610	N	2150	FD BAL UNRES DESIG FOR OTHER	.00	.00
	GL	CLS	610	FD BAL - UNRES DESIG FOR OTHER	.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	800	N	9001	ENCUMBRANCES	.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	GL	CLS	800	BUDGETARY	.00	.00
51	950	N	9202	PAYROLL SYSTEM CLEARING	.00	.00
	GL	CLS	950	SYSTEM ACCOUNTS	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

\*\*\*\*\*  
 GL GL B/C COMP AGY /CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	1,430,642.85-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	1,430,642.85-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	1,435,642.85-
* GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT					.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE					.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	B/C	COMP		AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL	CLS	630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)		.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					65,301.52-	80,535.51-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					65,301.52-	80,535.51-
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP	FUND	TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

\*\*\*\*\*  
 GL GL E/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

06	151	N	0345	FURNITURE/EQUIPMENT		.00	.00
	GL CLS		151	FURNITURE AND EQUIPMENT, NET		.00	.00
*	GLA CAT		06	NON-CURRENT ASSETS		.00	.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
	GL CLS		190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00
*	GLA CAT		11	OTHER DEBITS		.00	.00
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	230	N	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
	Y		1525	BC CL EMPLOYEE'S COMPENSABLE LEAVE		738,155.63-	788,183.06-
	GL CLS		230	CL EMPLOYEE'S COMPENSABLE LEAVE		738,155.63-	788,183.06-
21	260	N	1125	CL CAPITAL LEASES OBLIGATIONS		.00	.00
	GL CLS		260	CL CAPITAL LEASE OBLIGATIONS		.00	.00
*	GLA CAT		21	CURRENT LIABILITIES		738,155.63-	788,183.06-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE		595,525.90-	596,596.18-
	GL CLS		301	NC EMPLOYEE'S COMPENSABLE LEAVE		595,525.90-	596,596.18-
*	GLA CAT		26	NON-CURRENT LIABILITIES		595,525.90-	596,596.18-
**	TOTAL LIABILITIES AND OTHER CREDITS					1,333,681.53-	1,384,779.24-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION		1,333,681.53	1,384,779.24
	Y		9992	BC SYSTEM CLEARING		.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION		1,333,681.53	1,384,779.24

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 18 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
TITLE						
* GLA CAT 45 NET POSITION					1,333,681.53	1,384,779.24
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)					.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					1,333,681.53	1,384,779.24
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION					.00	.00
* GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT					.00	.00
* GAAP FUND GROUP 01 GOVERNMENTAL					.00	.00
* AGENCY 473					.00	.00

## **Note 1: Summary of Significant Accounting Policies**

### **Entity**

The Public Utility Commission is an agency of the State of Texas and its financial records comply with state statutes and regulations. This includes compliance with the Texas Comptroller of Public Accounts' Reporting Requirements for State Agencies.

The Commission serves the state by regulating public telephone and electric utilities operating within the state. The mission is to protect customers, foster competition, and promote high-quality infrastructure.

The Commission administers the Texas Universal Service Fund (TUSF) pursuant to Chapter 56 of the Texas Utilities Code. The TUSF was created by the Texas Legislature to fund programs that assist low-income customers, high-cost rural areas, and persons with disabilities in having access to the telecommunication network. The TUSF is an operating account held outside the State Treasury and is funded by a uniform statewide assessment on telecommunications providers that have access to the customer base in Texas. The Commission has hired a Contractor to administer the daily operation of the fund, i.e., to collect the assessments from telecommunications providers and make the disbursements to eligible service providers pursuant to rules adopted and enforced by the Commission. Pursuant to statutes, state agencies that implement the programs funded by the TUSF are reimbursed for the cost of implementation.

The Public Utility Commission includes within this report all components as determined by an analysis of their relationship to the Commission as listed below (if any).

Due to statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

Blended Component Units: No component units have been identified which should have been blended into an appropriated fund.

### **Fund Structure**

The accompanying financial statements are presented on the basis of funds, each of which is considered a separate accounting entity.



## Governmental Fund Types & Government-wide Adjustment Fund Types

**General Fund:** The general fund is the principal operating fund used to account for most of the state's general activities. It accounts for all the financial resources except those accounted for in other funds.

**Special Revenue Fund:** Special revenue funds are used to account for the proceeds of specific revenue sources (other than for private-purpose trusts or for major capital projects) that are legally restricted to use for specified purposes.

**Capital Asset Adjustment Fund Type:** Capital Asset Adjustment fund type will be used to convert governmental fund types' capital assets from modified accrual to full accrual.

**Long-Term Liabilities Adjustment Fund Type:** Long-Term Liabilities Adjustment fund type will be used to convert governmental fund types' debt from modified accrual to full accrual.

**Other Adjustments Fund Type:** Other Adjustments fund type will be used to convert all other governmental fund types' activity from modified accrual to full accrual.

## Fiduciary Fund Types

Fiduciary funds account for assets held by the state in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. When assets are held under the terms of a formal trust agreement, either a pension trust fund, or a private purpose trust fund is used.

**Agency Funds:** Agency funds are used to account for assets the government holds on behalf of others in a purely custodial capacity. Agency funds involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

## Basis of Accounting

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Governmental fund types that build the fund financial statements are accounted for using the modified accrual method basis of accounting. Under the modified accrual basis, revenues are recognized in the period in which they become both measurable and available to finance operations of the fiscal year or liquidate liabilities existing at fiscal year end. The State of Texas considers receivables collected within sixty days after year-end to be available and recognizes them as revenues of the current year for Fund Financial Statements prepared on

the modified accrual basis. Expenditures and other uses of financial resources are recognized when the related liability is incurred.

Governmental adjustment fund types that will build the government-wide financial statements are accounted for using the full accrual basis of accounting. This includes capital assets, accumulated depreciation, unpaid Employee Compensable leave, the unmatured debt service (principal and interest) on general long-term liabilities, long-term capital leases, and long-term claims and judgments and full accrual revenues and expenses. The activity will be recognized in these fund types.

### **Budgets and Budgetary Accounting**

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

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

### **Assets, Liabilities, and Fund Equity**

#### **Assets**

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**Cash & Cash Equivalents:** Short-term highly liquid investments with an original maturity of three months or less are considered cash equivalents.

**Restricted Assets:** Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loan defaults are also included.

**Inventories and Prepaid Items:** Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. Inventories for governmental fund types are the purchase method accounting. The consumption method of accounting is used to account for inventories and prepaid items that appear in the governmental and proprietary fund types. The cost of these items is expensed when the items are consumed.

**Capital Assets:** Assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year should be capitalized. These assets are capitalized at cost or, if not purchased, at appraised fair value as of the date of acquisition. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Road and highway

infrastructure is reported on the modified basis. Assets are depreciated over the estimated useful life of the asset using the straight-line method.

All capital assets acquired by proprietary fund or trust funds are reported at cost or estimated historical cost, if actual historical cost is not available. Donated assets are reported at fair value on the acquisition date. Depreciation is charged to operations over the estimated useful life of each asset, using the straight-line method.

**Other Receivables:** Other receivables include year-end revenue accruals not included in any other receivable category. This account can appear in governmental and proprietary fund types.

## **Liabilities**

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

**Other Payables:** Other payables are the accrual at year-end of expenditure transactions not included in any other payable descriptions. Other payables may be included in either the governmental or proprietary fund types.

**Employees' Compensable Leave Balances:** Employees' Compensable Leave Balances represent the liability that becomes "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by the covered employee. Liabilities are reported separately as either current or non-current in the statement of net assets.

## **Fund Balance / Net Assets**

---

The difference between fund assets and liabilities is 'Net Assets' on the government-wide, proprietary and fiduciary fund statements, and the 'Fund Balance' is the difference between fund assets and liabilities on the governmental fund statements.

**Fund Balance Components:** Fund balances for governmental funds are classified as nonspendable, restricted, committed, assigned or unassigned in the fund financial statements.

- Nonspendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.
- Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.
- Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is

## UNAUDITED

### Public Utility Commission (473)

expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

**Invested In Capital Assets, Net Of Related Debt:** Invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bond, notes and other debt that are attributed to the acquisition, construction or improvement of those assets.

**Restricted Net Assets:** Restricted net assets result when constraints placed on net asset use are either externally imposed by creditors, grantors, contributors and the like or imposed by law through constitutional provisions or enabling legislation.

**Unrestricted Net Assets:** Unrestricted net assets consist of net assets that do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management but can be removed or modified

### **Interfund Transactions and Balances**

The agency has the following types of transactions among funds:

**Transfers:** Legally required transfers that are reported when incurred as 'Transfers In' by the recipient fund and as 'Transfer Out' by the disbursing fund.

## Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2018, is presented below:

	Balance 9/1/2017	Adj	Reclassifications Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2018
<b>GOVERNMENTAL ACTIVITIES</b>								
Depreciable Assets								
Furniture and Equipment	233,659.06					18,265.72	(34,438.80)	217,485.98
Other Capital Assets	-							-
<b>Total Depreciable Assets at Historical Costs</b>	<b>233,659.06</b>					<b>18,265.72</b>	<b>(34,438.80)</b>	<b>217,485.98</b>
Less Accumulated Depreciation for:								
Furniture and Equipment	(153,123.55)					(27,689.57)	28,628.66	(152,184.46)
Other Capital Assets	-							-
<b>Total Accumulated Depreciation</b>	<b>(153,123.55)</b>					<b>(27,689.57)</b>	<b>28,628.66</b>	<b>(152,184.46)</b>
Amortizable Assets - Intangible								
Computer Software	-							-
Other Intangible Capital Assets	-							-
<b>Total Depreciable Assets at Historical Costs</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>
Less Accumulated Amortization for:								
Computer Software	-							-
Other Intangible Capital Assets	-							-
<b>Total Accumulated Amortization</b>	<b>-</b>					<b>-</b>	<b>-</b>	<b>-</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$80,535.51</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(9,423.85)</b>	<b>(5,810.14)</b>	<b>\$65,301.52</b>

<b>Note 3: Deposits, Investments, &amp; Repurchase Agreements</b>
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The Public Utility Commission is authorized by statute to make investments following the "prudent person rule." There were no significant violations of legal provisions during the period.

**Deposits of Cash in Bank**

As of August 31, 2018, the carrying amount of deposits was \$5,000 as presented below.

<b>Governmental and Business-Type Activities</b>	
CASH IN BANK – BANK BALANCE	\$ 5,000.00
CASH IN BANK per AFR	\$ 5,000.00

## Note 5: Long Term Liabilities

### Changes in Long-Term Liabilities

During the year ended August 31, 2018 the following changes occurred in liabilities.

<b>Governmental Activities</b>	<b>Balance 9/01/17</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 8/31/18</b>	<b>Amounts Due Within 1 Year</b>	<b>Amounts Due Thereafter</b>
Compensable Leave	\$1,384,779.24	\$1,255,032.60	\$1,333,681.55	\$1,306,130.29	\$738,155.63	\$595,525.93
<b>Total Governmental Activities</b>	<b>\$1,384,779.24</b>	<b>\$1,255,032.60</b>	<b>\$1,333,681.55</b>	<b>\$1,306,130.29</b>	<b>\$738,155.63</b>	<b>\$595,525.93</b>

### Employees' Compensable Leave

A state employee is entitled to be paid for all unused vacation time accrued, in the event of the employee's resignation, dismissal, or separation from State employment, provided the employee has had continuous employment with the State for six months. Expenditures for accumulated annual leave balances are recognized in the period paid or taken in governmental fund types. For these fund types, the liability for unpaid benefits is recorded in the Statement of Net Assets. An expense and liability for proprietary fund types are recorded in the proprietary funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

## Note 8: Leases

### OPERATING LEASES

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

<b>Fund Type</b>	<b>Amount</b>
General Fund	\$131,679.46

During FY 2018, future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

	<b>Minimum Lease Payment</b>
Year Ending August 31, 2019	\$ 42,140.64
Year Ending August 31, 2020	42,140.64
Year Ending August 31, 2021	42,140.64
Year Ending August 31, 2022	0.00
Year Ending August 31, 2023	0.00
<b>Total Minimum Future Lease Rental Payments</b>	<b>\$ 126,421.92</b>



**Note 13: Continuance Subject to Review**

The Public Utility Commission is subject to Govt. Code Chapter 325 (Texas Sunset Act). Unless the agency is continued in existence as provided by Texas Sunset Act or by Chapter 39 of the Public Utility Regulatory Act (Title II, Texas Utilities Code), the commission is abolished as of September 1, 2023.

