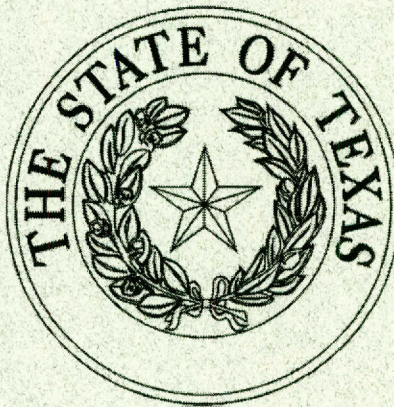


***PUBLIC UTILITY COMMISSION OF TEXAS  
ANNUAL FINANCIAL REPORT  
FISCAL YEAR ENDED  
AUGUST 31, 2013***



**Filed: October 28, 2013**

**Annual Financial Report**

For the Year Ended August 31, 2013

Prepared for:

**Public Utility Commission of Texas  
OVERSIGHT AGENCIES**

**Rupert & Associates, P.C.**

10616 Manchaca Rd.

Austin, TX 78748

**PUBLIC UTILITY  
COMMISSION OF TEXAS**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended August 31, 2013**

Brian H. Lloyd  
Executive Director

**UNAUDITED**

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

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**Donna L. Nelson**  
Chairman

**Kenneth W. Anderson, Jr.**  
Commissioner

**Brandy D. Marty**  
Commissioner

**Brian H. Lloyd**  
Executive Director



**Rick Perry**  
Governor

## *Public Utility Commission of Texas*

---

October 25, 2013

Honorable Rick Perry, Governor  
Honorable Susan Combs, Texas Comptroller  
Ursula Parks, Director, Legislative Budget Board  
John Keel, CPA, State Auditor

Lady and Gentlemen:

We are pleased to submit the Annual Financial Report of the Public Utility Commission of Texas for the year ended August 31, 2013, 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, Accounting Manager, at (512) 936-7074.

Sincerely,

A handwritten signature in black ink, appearing to read "B. H. Lloyd".

Brian H. Lloyd  
Executive Director

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

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	1,000.00
		0043	TRAVEL CASH IN BANK		5,000.00	5,000.00
GL CLS 002 CA CASH IN BANK					5,000.00	6,000.00
01	004	0045	CASH IN STATE TREASURY		222,032,416.66-	216,335,394.47-
		0047	SHARED CASH		.00	.00
		0048	LEGISLATIVE CASH		222,032,416.66	216,409,385.57
GL CLS 004 CA CASH IN STATE TREASURY					.00	73,991.10
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		2,313,186.21	2,298,539.67
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS					2,313,186.21	2,298,539.67
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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13  
 \*\*\*\*\* PAGE 2 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	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		2,318,186.21	2,378,530.77
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				2,318,186.21	2,378,530.77
21	200	1009	VOUCHERS PAYABLE		141,112.41-	172,632.27-
		1010	ACCOUNTS PAYABLE		249.95-	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		141,362.36-	172,632.27-
21	203	1015	PAYROLL PAYABLE		1,113,246.79-	1,213,455.06-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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	203	CL	PAYROLL PAYABLE		1,113,246.79-	1,213,455.06-
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			1,254,609.15-	1,386,087.33-
**	TOTAL LIABILITIES AND OTHER CREDITS				1,254,609.15-	1,386,087.33-
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= 13

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
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	32.34-
GL CLS	520	FD	BAL-RESTRICTED		.00	32.34-
51	550	****	2325-POST CLS FFS FB UNASSIGNED		1,063,577.06-	992,411.10-
GL CLS	550	FD	BAL-UNASSIGNED		1,063,577.06-	992,411.10-
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 APPROP - 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)		156,119.51	19,313.06
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		156,119.51-	19,313.06-
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)		1,063,577.06-	992,443.44-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					1,063,577.06-	992,443.44-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					2,318,186.21-	2,378,530.77-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

* GAAP FUND	0001 GENERAL REVENUE (0001)-GENERAL		.00	.00
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(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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
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= 13

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
 \*\*\*\*\*PAGE 7

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		.00	.00
51	630	2245	FUND BALANCE - UNALLOCATED		.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
51	800	9001	ENCUMBRANCES		.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		.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)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13  
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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= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 9

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= 13

PROD SYSTEM

\*\*\*\*\*  
 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 TITLE GL YEAR YEAR  
 \*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
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					838,530,160.56	766,658,202.40
** TOTAL ASSETS AND OTHER DEBITS					838,530,160.56	766,658,202.40
21	200	1009	VOUCHERS PAYABLE		19,962,584.93-	12,970,213.55-
		1010	ACCOUNTS PAYABLE		5,133,357.73-	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		25,095,942.66-	12,970,213.55-
21	203	1015	PAYROLL PAYABLE		36.00-	.00
	GL CLS	203	CL PAYROLL PAYABLE		36.00-	.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)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	.00
*	GLA CAT	21	CURRENT LIABILITIES		25,095,978.66-	12,970,213.55-
**	TOTAL LIABILITIES AND OTHER CREDITS				25,095,978.66-	12,970,213.55-
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		813,434,181.90-	753,687,988.85-
	GL CLS	530	FD BAL-COMMITTED		813,434,181.90-	753,687,988.85-
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)		3,148,631.96	5,373,233.39
		9005	BUDGET RESERVATION FOR ENCUMBRANCES		3,148,631.96-	5,373,233.39-
	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)		813,434,181.90-	753,687,988.85-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				813,434,181.90-	753,687,988.85-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				838,530,160.56-	766,658,202.40-



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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
* GAAP FUND	5100	GR ACCT - SYSTEM BENEFIT		.00	.00
* GAAP FUND TYPE	02	SPECIAL REVENUE		.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 13

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 ADJUSTMTS					.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= 13

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)  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
 \*\*\*\*\*PAGE 15

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

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(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= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 1

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  
 \*\*\*\*\*

01			0005	9400		ORIGINAL BUDGET-COMMITTED	5,027,053.00
				9401		ORIGINAL BUDGET-COLLECTED	475,000.00-
* GAAP SRC/OBJ			0005			ORIGINAL APPROPRIATIONS	4,552,053.00
01			0006	9420		OASI ST MATCH TRF IN FROM 902-COMMITTED	314,247.39
				9425		INSUR-ST PD TRF IN FROM 327-COMMITTED	445,496.88
				9435		RETIR-ST MATCH TRF IN FROM 327-COMMITTED	289,745.23
				9440		BRP TRANSFER IN FROM 902-COMMITTED	36,135.13
* GAAP SRC/OBJ			0006			ADDITIONAL APPROPRIATIONS	1,085,624.63
01			0007	9406		UB TRANSFER OUT-EXP BUDGET	779,907.09-
				9407		UB TRANSFER IN-EXP BUDGET	779,907.09
* GAAP SRC/OBJ			0007			UNEXPENDED BALANCE FORWARD	0.00
01			0025	3701		FEDERAL RECEIPTS NOT MATCHED-OTHER	345,526.44
* GAAP SRC/OBJ			0025			FEDERAL REVENUE	345,526.44
01			0026	3971		FED PASS-THRU REV IA, NON-OP GEN BUDGETED	211,837.71
* GAAP SRC/OBJ			0026			FEDERAL PASS-THROUGH REVENUE	211,837.71
01			0035	3719		FEES-COPIES/FILING OF RECORDS	5,920.21
* GAAP SRC/OBJ			0035			LICENSES, FEES AND PERMITS	5,920.21
01			0050	3851		INT STATE DEP&TREAS INV-GENERAL, NON-PROG	137.88
* GAAP SRC/OBJ			0050			INTEREST AND INVESTMENT INCOME	137.88
01			0065	3603		REIMBURSE TELECOM ASST, DIST LEARN, OTHER	562,932.95
				3752		SALE OF PUBLICATION/ADVERTISNG	4,339.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100%

PAGE 2

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	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
* GAAP SRC/OBJ				0065			SALES OF GOODS AND SERVICES	567,271.95
	01			0080	3788		DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
					3789		DEFAULT FUND-RETURN CHECKS	0.00
					3974		UB CASH BAL FORWARD - FEDERAL FUNDS	0.00
* GAAP SRC/OBJ				0080			OTHER	0.00
* GAAP CATEGORY	01						REVENUES	6,768,371.82
TOTAL REVENUES								6,768,371.82
	04			0200	7001		SAL & WAGES(LINE ITEM EXEMPT)	500,167.75
					7002		SAL/WAGES-CLASS&N/C-PERM FULTM	2,424,308.99
					7003		SAL/WAGES-CLASS&N/C-PERM PRITM	9,293.68
					7004		SAL/WAGES-CLASS&N/C-NONPRM FUL	41,800.00
					7017		ONE-TIME MERIT INCREASE	305,810.00
					7022		LONGEVITY PAY	222,060.00
					7023		LUMP SUM TERMINATION PAYMENT	110,842.43
					7050		BENEFIT REPLACEMENT PAY	36,135.13
* GAAP SRC/OBJ				0200			SALARIES AND WAGES	3,650,417.98
	04			0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	307,671.19
					7033		EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	2,857.05
					7041		EMPLOYEE INS PYMTS-EMPLR CONTR	474,304.13
					7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	29,518.41
					7043		FICA EMPLOYER MATCHING CONTR	334,968.25
					7984		UNEMP COMP BEN-SP FD/ACCT 0001, 0165	3,464.80
* GAAP SRC/OBJ				0210			PAYROLL RELATED COSTS	1,152,783.83
	04			0220	7240		CONSULTANT SERVICES-OTHER	28,571.00
					7242		CONSULTANT SERVICES-COMPUTER	0.00
					7243		EDUCATIONAL/TRAINING SERVICES	200.00
					7245		FINANCIAL AND ACCOUNTING SERV	7,500.00
					7253		OTHER PROFESSIONAL SERVICES	106,383.86
					7285		COMPUTER SERVICES-STATEWIDE TECH. CENTER	432,938.26

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
 PAGE 3

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

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

GAAP SRC/OBJ	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
* GAAP SRC/OBJ	0220		PROFESSIONAL FEES AND SERVICES	575,593.12
04	0230	7101	TRAV IN-STATE-PUB TRANS FARES	4,908.51
		7102	TRAV IN-STATE MILEAGE	1,917.83
		7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	637.05
		7105	TRAV IN-STATE-INCIDENTAL EXPEN	1,777.06
		7106	TRAVEL-IN-STATE MEALS/LODGING	6,248.71
		7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	542.00
		7108	TRAV IN ST-ACTUAL EXP MEALS-NO OVERNIGHT	95.46
		7111	TRAV OUT-OF-ST-PUB TRANS FARES	8,801.40
		7112	TRAV OUT-OF-ST-MILEAGE	237.22
		7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	5,168.53
		7115	TRAV OUT-OF-ST-INCIDENTAL EXP	1,988.60
		7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	5,919.25
		7135	TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	0.00
		7136	TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	0.00
		7137	TRAV IN-ST-HOTEL TAX INSIDE S.P.I. CTY L	0.00
* GAAP SRC/OBJ	0230		TRAVEL	38,241.62
04	0240	7291	POSTAL SERVICES	21,845.44
		7300	CONSUMABLES	225,300.30
		7303	SUBS, PERIODICALS & INFO SERV	12,042.11
		7330	PARTS - FURNISHINGS & EQUIPMT	0.00
		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	35,768.02
		7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	4,562.03
		7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	948.00
		7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	70,603.61
		7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	5,570.15
		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	169,892.53
		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	7,043.67
		7510	TELECOM PARTS & SUPPLIES	759.44
		7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	1,995.44
* GAAP SRC/OBJ	0240		MATERIALS AND SUPPLIES	556,330.74
04	0250	7276	COMMUNICATION SERVICES	119,166.84
		7516	TELECOMMS-OTHER SERV CHARGES	18,313.46
		7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	30,491.48

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

GAAP						CURRENT		
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ			
04			0250	7962			CAPITOL COMPLEX TRANSFERS TO GR FND 0001	103,560.00
* GAAP SRC/OBJ			0250				COMMUNICATION AND UTILITIES	271,531.78
04			0260	7266			RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	229.04
				7267			PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	19,626.59
				7367			PERSONAL PROPERTY-MAINTENANCE & REPAIRS	2,898.27
* GAAP SRC/OBJ			0260				REPAIRS AND MAINTENANCE	22,753.90
04			0270	7411			RENTAL OF COMPUTER EQUIPMENT	210,930.38
				7470			RENTAL OF SPACE	11,959.58
* GAAP SRC/OBJ			0270				RENTALS AND LEASES	222,889.96
04			0280	7273			REPRODUCTION & PRINTING SERVS	3,027.72
* GAAP SRC/OBJ			0280				PRINTING AND REPRODUCTION	3,027.72
04			0290	7225			JUDGMENTS & SETTLEMENTS-ATTY FEES	0.00
				7226			JUDGMENT/SETTLEMENT-CLAIMANT/OTHER LEGAL FEE	0.00
* GAAP SRC/OBJ			0290				CLAIMS AND JUDGEMENTS	0.00
04			0340	7201			MEMBERSHIP DUES	39,439.00
				7203			REGISTRATION FEES-EMPLOYEE TRAINING	55,730.84
				7210			FEES AND OTHER CHARGES	7,515.00
				7211			AWARDS	5,147.45
				7213			TRAINING EXPENSES - OTHER	23,750.00
				7219			FEES FOR RECEIVING ELECTRONIC PAYMENTS	222.39
				7224			WITNESS FEES AND ALLOWANCES	4,999.99
				7274			TEMPORARY EMPLOYMENT AGENCIES	15,742.08
				7286			FREIGHT/DELIVERY SERVICES	299.58
				7299			PURCHASED CONTRACTED SERVICES	3,185.95
				7947			ST OFC OF RISK MNGMT ASSESSMENTS	5,909.54
				7953			SWCAP REIMBURSEMENT TO UNAPP GR 0001	15,147.85
* GAAP SRC/OBJ			0340				OTHER EXPENDITURES	177,089.67
04			0430	7373			PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	11,730.00



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

GAAP						CURRENT YEAR	
GAAP CATEGORY	GAAP FUNC	GL CLASS	ACCT SRC	GL OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04			0430	7379		PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	13,710.00
* GAAP SRC/OBJ			0430			CAPITAL OUTLAY	25,440.00
* GAAP CATEGORY	04					EXPENDITURES	6,696,100.32
TOTAL EXPENDITURES							6,696,100.32
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							72,271.50
05			0510	7972		OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	137.88-
				7973		OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	1,000.00-
* GAAP SRC/OBJ			0510			TRANSFERS-OUT	1,137.88-
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	0.00
				9541		BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
* GAAP SRC/OBJ			0591			LEGISLATIVE FINANCING USES	0.00
05			0900	3781		REPAYMENT-PETTY CASH ADVANCE	0.00
* GAAP SRC/OBJ			0900			BACKOUT-NOT APPLICABLE REVENUE	0.00
* GAAP CATEGORY	05					OTHER FINANCING SOURCES (USES)	1,137.88-
TOTAL OTHER FINANCING SOURCES (USES)							1,137.88-
NET CHANGE IN FUND BALANCE							71,133.62
FUND BALANCE - BEGINNING							992,443.44
FUND BALANCE - BEGINNING, AS RESTATED							992,443.44
FUND BALANCE - ENDING							1,063,577.06

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

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

\* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 1,063,577.06

DAFR8590 473 AFR 02 13 JCAS RJE R473 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/16/13 21:10 5518 RUN DATE: 10/16/13 TIME: 23:01 59 CFY: 14 CFM: 02 LCY: 13 LCM: 00 FICHE: 473 01 01

(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= 13

PROD SYSTEM

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

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 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)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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 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	5071					GR ACCT - EMISSIONS REDUCTION PLAN			0.00
* GAAP FUND TY	01					GENERAL			1,063,577.06

(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= 13

PROD SYSTEM

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

GAAP

GAAP CATEGORY	GAAP FUNC	GL CLASS	GL ACCT	GAAP SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
	01		0035	3244		NON BYPASSABLE UTILITY FEE	146,694,773.77
*	GAAP SRC/OBJ		0035			LICENSES, FEES AND PERMITS	146,694,773.77
	01		0050	3851	3854	INT STATE DEP&TREAS INV-GENERAL, NON-PROG INTEREST OTHER - GENERAL, NON-PROG	2,932,301.10 171.79
*	GAAP SRC/OBJ		0050			INTEREST AND INVESTMENT INCOME	2,932,472.89
*	GAAP CATEGORY	01				REVENUES	149,627,246.66
TOTAL REVENUES							149,627,246.66
	04		0200	7002	7050	SAL/WAGES-CLASS&N/C-PERM FULTM BENEFIT REPLACEMENT PAY	7,040,288.00 0.00
*	GAAP SRC/OBJ		0200			SALARIES AND WAGES	7,040,288.00
	04		0210	7032	7041	EMPLOYEE RETIREMENT-ST CONTRIB EMPLOYEE INS PYMTS-EMPLR CONTR	346,800.00 547,200.00
				7042	7043	PAYROLL HEALTH INSURANCE CONTRIBUTION FICA EMPLOYER MATCHING CONTR	69,000.00 440,400.00
*	GAAP SRC/OBJ		0210			PAYROLL RELATED COSTS	1,403,400.00
	04		0220	7240	7253	CONSULTANT SERVICES-OTHER OTHER PROFESSIONAL SERVICES	348,757.44 3,131,601.78
				7275		INFORMATION TECHNOLOGY SERVICES	170,672.50
*	GAAP SRC/OBJ		0220			PROFESSIONAL FEES AND SERVICES	3,651,031.72
	04		0230	7101	7102	TRAV IN-STATE-PUB TRANS FARES TRAV IN-STATE MILEAGE	603.22 239.56
				7104	7105	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL TRAV IN-STATE-INCIDENTAL EXPEN	121.17 935.18
				7106		TRAVEL-IN-STATE MEALS/LODGING	1,481.79

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM

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

GAAP							CURRENT
GAAP	GAAP	GL	ACCT	GL	GAAP	COMPT	YEAR
CATEGORY	FUNC	CLASS	ACCT	SRC/OBJ	OBJ	TITLE	
04			0230	7107		TRAVEL IN-STATE (NON-OVERNITE,MEALS)	79.33
				7135		TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	0.00
* GAAP SRC/OBJ			0230			TRAVEL	3,460.25
04			0240	7291		POSTAL SERVICES	787.46
				7300		CONSUMABLES	182,209.43-
* GAAP SRC/OBJ			0240			MATERIALS AND SUPPLIES	181,421.97-
04			0270	7470		RENTAL OF SPACE	6,200.00
* GAAP SRC/OBJ			0270			RENTALS AND LEASES	6,200.00
04			0280	7273		REPRODUCTION & PRINTING SERVS	3,565.00
* GAAP SRC/OBJ			0280			PRINTING AND REPRODUCTION	3,565.00
04			0330	7674		GRANTS-IN-AID-SRVCS FOR CHILD/CLIENTS	77,641,480.51
* GAAP SRC/OBJ			0330			PUBLIC ASSISTANCE PAYMENTS	77,641,480.51
04			0340	7210		FEES AND OTHER CHARGES	455.00
				7281		ADVERTISING SERVICES	95,000.00
				7286		FREIGHT/DELIVERY SERVICES	2,144.11
				7947		ST OFC OF RISK MNGMT ASSESSENTS	8,858.14
				7953		SWCAP REIMBURSEMENT TO UNAPP GR 0001	206,592.85
* GAAP SRC/OBJ			0340			OTHER EXPENDITURES	313,050.10
* GAAP CATEGORY 04						EXPENDITURES	89,881,053.61
TOTAL EXPENDITURES							89,881,053.61
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							59,746,193.05
05			0500	3972		OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	0.00
* GAAP SRC/OBJ			0500			TRANSFERS-IN	0.00
05			0510	7972		OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	0.00

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

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GAAP FUND GROUP 01 GOVERNMENTAL  
 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  
 \*\*\*\*\*

* GAAP SRC/OBJ	0510	TRANSFERS-OUT	0.00
* GAAP CATEGORY	05	OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES(USES)			0.00
NET CHANGE IN FUND BALANCE			59,746,193.05
FUND BALANCE - BEGINNING			753,687,988.85
FUND BALANCE - BEGINNING, AS RESTATED			753,687,988.85
FUND BALANCE - ENDING			813,434,181.90
* GAAP FUND	5100	GR ACCT - SYSTEM BENEFIT	813,434,181.90
* GAAP FUND TY	02	SPECIAL REVENUE	813,434,181.90

(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= 13 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  
 \*\*\*\*\*

GAAP				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	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)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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

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

\*\*\*\*\*

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	814,497,758.96
* AGENCY	473					814,497,758.96

(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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

*****				*****		*****		*****	
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		500.00	500.00			
	GL CLS	004	CA CASH IN STATE TREASURY		500.00	500.00			
*	GLA CAT	01	CURRENT ASSETS		500.00	500.00			
**	TOTAL ASSETS AND OTHER DEBITS				500.00	500.00			
21	200	1009	VOUCHERS PAYABLE		.00	.00			
	GL CLS	200	CL ACCOUNTS PAYABLE		.00	.00			
21	300	1149	FUNDS HELD FOR OTHERS		500.00-	500.00-			
	GL CLS	300	CL FUNDS HELD FOR OTHERS		500.00-	500.00-			
*	GLA CAT	21	CURRENT LIABILITIES		500.00-	500.00-			
**	TOTAL LIABILITIES AND OTHER CREDITS				500.00-	500.00-			
45	372	****	2400-POST CLS FIDUC NET ASSETS		.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				500.00-	500.00-			
*	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= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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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 ASSETS		.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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

GL CAT	GL CLS	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		.00	570,000.00
		0047	SHARED CASH		.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY		.00	570,000.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
* GLA CAT 01 CURRENT ASSETS					.00	570,000.00
** TOTAL ASSETS AND OTHER DEBITS					.00	570,000.00
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	1140	FUNDS HELD FOR OTHERS		.00	.00
		1149	FUNDS HELD FOR OTHERS		.00	570,000.00-
	GL CLS	300	CL FUNDS HELD FOR OTHERS		.00	570,000.00-
* GLA CAT 21 CURRENT LIABILITIES					.00	570,000.00-
** TOTAL LIABILITIES AND OTHER CREDITS					.00	570,000.00-
45	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00

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

PERCENT OF YEAR ELAPSED: 100%  
 REPORT PERIOD= ADJUSTMENT FY= 13  
 PRODUCTION SYSTEM PAGE 4

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* 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	570,000.00-
* 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= 13

PERCENT OF YEAR ELAPSED: 100% PRODUCTION SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY

GL CAT	GL CLS	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		.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	200	1009	VOUCHERS PAYABLE		.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE		.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 ASSETS		.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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

PERCENT OF YEAR ELAPSED: 100%

PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY

GL	GL	COMP	AGY	CURRENT	PRIOR	
CAT	CLS	GL	GL	YEAR	YEAR	
	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	0901	SAVINGS BOND ACCOUNT (0901) - 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= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRANSMIT 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 ASSETS		.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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

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 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY  
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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) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

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 ASSETS		.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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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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 ASSETS		.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= 13

PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

GL	GL	COMP		AGY		CURRENT		PRIOR
CAT	CLS	GL	TITLE	GL		YEAR		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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13  
 \*\*\*\*\* PRODUCTION SYSTEM \*\*\*\*\*  
 \*\*\*\*\* PAGE 12 \*\*\*\*\*

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 ASSETS		.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= 13

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  
 \*\*\*\*\*

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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)

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

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

PROD SYSTEM

\*\*\*\*\*  
 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	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
01	001	N	0010	CASH ON HAND	.00	.00
		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	1,000.00
		N	0043	TRAVEL CASH IN BANK	5,000.00	5,000.00
	GL	CLS	002	CA CASH IN BANK	5,000.00	6,000.00
01	004	N	0045	CASH IN STATE TREASURY	222,032,416.66-	216,335,394.47-
		N	0047	SHARED CASH	.00	.00
		N	0048	LEGISLATIVE CASH	222,032,416.66	216,409,385.57
	GL	CLS	004	CA CASH IN STATE TREASURY	.00	73,991.10
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	2,313,186.21	2,298,539.67
	GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS	2,313,186.21	2,298,539.67
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	.00	.00
	GL	CLS	065	CA INTERFUND RECEIVABLE	.00	.00
01	072	N	0284	DUE FROM OTHER AGENCIES	.00	.00
		N	0284	DUE FROM OTHER AGENCIES	32001650	.00
		N	0284	DUE FROM OTHER AGENCIES	45500010	.00
		N	0284	DUE FROM OTHER AGENCIES	90773700	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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 B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE 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					2,318,186.21	2,378,530.77
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					2,318,186.21	2,378,530.77
21	200	N	1009 VOUCHERS PAYABLE		141,112.41-	172,632.27-
		N	1010 ACCOUNTS PAYABLE		249.95-	.00
GL	CLS	200	CL ACCOUNTS PAYABLE		141,362.36-	172,632.27-
21	203	N	1015 PAYROLL PAYABLE		1,113,246.79-	1,213,455.06-



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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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	CT	CLS	IND	GL	TITLE	AGY	GL	CURRENT	PRIOR
											YEAR	YEAR
GL	CLS				203	CL		PAYROLL PAYABLE			1,113,246.79-	1,213,455.06-
21	205	N			1049	CL		INTERFUND PAYABLE			.00	.00
GL	CLS				205	CL		INTERFUND PAYABLE			.00	.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					1,254,609.15-	1,386,087.33-
** TOTAL	LIABILITIES AND OTHER CREDITS										1,254,609.15-	1,386,087.33-
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= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 4

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
	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		.00	32.34-
	GL CLS	520	FD	BAL-RESTRICTED		.00	32.34-
51	550	N	****	2325-POST CLS FFS FB UNASSIGNED		1,063,577.06-	992,411.10-
	GL CLS	550	FD	BAL-UNASSIGNED		1,063,577.06-	992,411.10-
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)		156,119.51	19,313.06
	N	9005		BUDGET RESERVATION FOR ENCUMBRANCES		156,119.51-	19,313.06-
	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)		1,063,577.06-	992,443.44-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					1,063,577.06-	992,443.44-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					2,318,186.21-	2,378,530.77-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 13

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

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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* GAAP FUND	0001 GENERAL REVENUE (0001)-GENERAL			.00	.00
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(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= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 6

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

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)

PERCENT OF YEAR ELAPSED: 100%

REPORT PERIOD= ADJUSTMENT FY= 13

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

GL	CLS				360	FD BAL RESERVED FOR ENCUMBRANCES			.00	.00	
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER				.00	.00	.00	
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY				.00	.00	.00	
GL	CLS				620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00	
51	630	N	2245	FUND BALANCE - UNALLOCATED				.00	.00	.00	
GL	CLS				630	OBSOLETE FB ACCTS UNDER GASB 34			.00	.00	
51	800	N	9001	ENCUMBRANCES				.00	.00	.00	
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES				.00	.00	.00	
GL	CLS				800	BUDGETARY			.00	.00	
51	950	N	9202	PAYROLL SYSTEM CLEARING				.00	.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	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION								.00	.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= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 8

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	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	.00	.00
			N	0284 DUE FROM OTHER AGENCIES	.00	.00
				90200010		
				90250710		
	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= 13 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
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)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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	CLS	IND	GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	N	0045	CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
		N	0047	SHARED CASH		.00	.00
GL	CLS		004	CA CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
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		838,530,160.56	766,658,202.40
**	TOTAL ASSETS AND OTHER DEBITS					838,530,160.56	766,658,202.40
21	200	N	1009	VOUCHERS PAYABLE		19,962,584.93-	12,970,213.55-
		N	1010	ACCOUNTS PAYABLE		5,133,357.73-	.00
GL	CLS		200	CL ACCOUNTS PAYABLE		25,095,942.66-	12,970,213.55-
21	203	N	1015	PAYROLL PAYABLE		36.00-	.00
GL	CLS		203	CL PAYROLL PAYABLE		36.00-	.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= 13  
 \*\*\*\*\* PRODUCTION SYSTEM \*\*\*\*\*  
 \*\*\*\*\* PAGE 11 \*\*\*\*\*

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
TITLE						
	GL	CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	25,095,978.66-	12,970,213.55-
**	TOTAL	LIABILITIES		AND OTHER CREDITS	25,095,978.66-	12,970,213.55-
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	.00	.00
	GL	CLS	520	FD BAL-RESTRICTED	.00	.00
51	530	N	2315	FD BAL-COMMITTED	813,434,181.90-	753,687,988.85-
	GL	CLS	530	FD BAL-COMMITTED	813,434,181.90-	753,687,988.85-
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)	3,148,631.96	5,373,233.39
	N	9005		BUDGET RESERVATION FOR ENCUMBRANCES	3,148,631.96-	5,373,233.39-
	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)	813,434,181.90-	753,687,988.85-
**	TOTAL	FUND		BALANCE/NET POSITION WITH CURRENT CHANGES	813,434,181.90-	753,687,988.85-
**	TOTAL	LIABILITIES,		OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	838,530,160.56-	766,658,202.40-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 12

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
*	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) (SS2)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 13

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	YEAR	YEAR
06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT	.00	.00
		Y	0655	BC VEHICLES, BOATS AND AIRCRAFT	.00	.00
		Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC	.00	.00
	GL CLS		150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00
06	151	N	0345	FURNITURE/EQUIPMENT	.00	.00
		Y	0645	BC FURNITURE/EQUIPMENT	174,003.20	234,707.36
		Y	0650	BC ACCUM DEPR-FURN & EQUIP	121,250.39-	197,951.09-
	GL CLS		151	FURNITURE AND EQUIPMENT, NET	52,752.81	36,756.27
06	158	N	0360	LIBRARY BOOKS-NON DEPRECIABLE	.00	.00
	GL CLS		158	OTHER CAPITAL ASSETS, NET	.00	.00
06	159	N	0320	LAND	.00	.00
	GL CLS		159	LAND & LAND IMPROVEMENTS	.00	.00
06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE	37,897.00	37,897.00
		Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT	37,897.00-	37,897.00-
	GL CLS		165	COMPUTER SOFTWARE-INTANGIBLE, NET	.00	.00
	* GLA CAT		06	NON-CURRENT ASSETS	52,752.81	36,756.27
	** TOTAL ASSETS AND OTHER DEBITS				52,752.81	36,756.27
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT	52,752.81-	36,756.27-
	GL CLS		410	INVESTED IN CAP ASSETS, NET RELATED DEBT	52,752.81-	36,756.27-
45	430	Y	9992	BC SYSTEM CLEARING	.00	.00
	GL CLS		430	UNRESTRICTED NET POSITION	.00	.00
	* GLA CAT		45	NET POSITION	52,752.81-	36,756.27-

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	B/C	COMP	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL		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					52,752.81-	36,756.27-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					52,752.81-	36,756.27-
*	GAAP	FUND	9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP	FUND	TYPE	11	CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS	.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= 13 PROD SYSTEM  
 \*\*\*\*\*PAGE 15

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		
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	614,924.33-	670,224.93-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE	614,924.33-	670,224.93-
21	260	N	1125	CL CAPITAL LEASES OBLIGATIONS	.00	.00
	GL	CLS	260	CL CAPITAL LEASE OBLIGATIONS	.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES	614,924.33-	670,224.93-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE	475,034.23-	441,437.43-
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE	475,034.23-	441,437.43-
*	GLA	CAT	26	NON-CURRENT LIABILITIES	475,034.23-	441,437.43-
**	TOTAL LIABILITIES AND OTHER CREDITS				1,089,958.56-	1,111,662.36-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS	1,089,958.56	1,111,662.36
		Y	9992	BC SYSTEM CLEARING	.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION	1,089,958.56	1,111,662.36

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 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
* GLA CAT 45 NET POSITION					1,089,958.56	1,111,662.36
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					1,089,958.56	1,111,662.36
** 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

## UNAUDITED

### Public Utility Commission (473)

#### 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.

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### Public Utility Commission (473)

#### 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



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### Public Utility Commission (473)

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

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### Public Utility Commission (473)

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.

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### Public Utility Commission (473)

- 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 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**

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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.

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**Public Utility Commission (473)**

**Note 2: Capital Assets**

A summary of changes in Capital Assets for the year ended August 31, 2013, is presented below:

	Balance 9/1/2012	Adj	Reclassifications Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Balance 8/31/2013
<b>GOVERNMENTAL ACTIVITIES</b>								
Depreciable Assets								
Furniture and Equipment	234,707.36					25,440.00	(86,144.16)	174,003.20
Other Capital Assets								-
Total Depreciable Assets at Historical Costs	234,707.36		-	-	-	25,440.00	(86,144.16)	174,003.20
Less Accumulated Depreciation for:								
Furniture and Equipment	(197,951.09)					(9,443.46)	86,144.16	(121,250.39)
Other Capital Assets								-
Total Accumulated Depreciation	(197,951.09)		-	-	-	(9,443.46)	86,144.16	(121,250.39)
Amortizable Assets - Intangible								
Computer Software	37,897.00							37,897.00
Other Intangible Capital Assets								-
Total Depreciable Assets at Historical Costs	37,897.00		-	-	-	-	-	37,897.00
Less Accumulated Amortization for:								
Computer Software	(37,897.00)							(37,897.00)
Other Intangible Capital Assets								-
Total Accumulated Amortization	(37,897.00)		-	-	-	-	-	(37,897.00)
Governmental Activities Capital Assets, Net	\$ 36,756.27	\$ -	\$ -	\$ -	\$ -	\$ 15,996.54	\$ -	\$ 52,752.81

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Public Utility Commission (473)

**Note 3: Deposits, Investments, & Repurchase Agreements**

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, 2013, the carrying amount of deposits was \$5,000 as presented below.

<b>Governmental and Business-Type Activities</b>	
CASH IN BANK - BANK BALANCE	\$ 4,388.20
CASH IN BANK per AFR	\$ 5,000.00

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**Note 5: Summary of Long Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2013 the following changes occurred in liabilities.

<b>Governmental Activities</b>	<b>Balance 9/01/12</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 8/31/13</b>	<b>Amounts Due Within 1 Year</b>	<b>Amounts Due Thereafter</b>
Compensable Leave	\$1,111,662.36	\$928,255.78	\$949,959.58	\$1,089,958.56	\$614,924.33	\$475,034.23
<b>Total Governmental Activities</b>	\$1,111,662.36	\$928,255.78	\$949,959.58	\$1,089,958.56	\$614,924.33	\$475,034.23

**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.

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**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	\$222,889.96

During FY 2013, 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, 2014	\$ 167,153.64
Year Ending August 31, 2015	69,078.36
Year Ending August 31, 2016	69,078.36
Year Ending August 31, 2017	57,565.30
Year Ending August 31, 2018	
<b>Total Minimum Future Lease Rental Payments</b>	<b>\$ 362,875.66</b>

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**Public Utility Commission (473)**

**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.



