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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For Submission to **OVERSIGHT AGENCIES**

TRANSMITTAL LETTER

FINANCIAL STATEMENTS

DAFR 8580: Balance Sheet – Governmental & Proprietary Fund Types

DAFR 8590: Operating Statement – Governmental Funds

DAFR 8585: Statement of Net Assets – Agency Funds

DAFR 8581: Statement of Net Asset – Balance Sheet Format

NOTES TO FINANCIAL STATEMENTS

October 22, 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,

Brian H. Lloyd Executive Director

DAFR8580 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(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 13	01

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 01 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAN	PSED: 100% REPORT PERIOD:	= ADJUSTMENT FY= 13	.*************	PROD SYSTEM
GAAP FUND GROUP GAAP FUND TYPE GAAP FUND	01 GOVERNMENTAL 01 GENERAL 0001 GENERAL REVENUE (0001)-GENERAL			1
**************************************	**************************************	AGY CURR. GL YEAR	**************************************	********** PRIOR YEAR ******
01 001 0010	CASH ON HAND IMPREST CASH ON HAND PETTY CASH ON HAND		.00 .00 .00	.00 .00 .00
	ASH ON HAND		.00	.00
GL CLS 01 002 0040	CASH IN BANK PETTY CASH IN BANK TRAVEL CASH IN BANK	5,	.00 .00 .00.00	1,000.80
0015 002 CA CA	ASH IN BANK	5,	000.00	6,000.00
	ERNMENTAL & PROPRIETARY FUND TYPES (FFS) CASH IN STATE TREASURY SHARED CASH LEGISLATIVE CASH	222,032,	.00	335,394.47- 409,385.57
PUBLIC UTILITY COMMI	ISSION OF TEXAS (473)	222,032,	±10.00 210,	±09,365.57
0042 004 CA CA 0043 GL CLS	ASH IN STATE TREASURY		.00	73,991.10
	CASH IN U. S. TREASURY		.00	.00
	STRICTED-CASH IN FEDERAL TREASURY		.00	.00
GL ₄ CLS 0048 020 9000	LEGISLATIVE APPROPRIATIONS	2,313,	186.21 2,3	298,539.67
	EGISLATIVE APPROPRIATIONS	2,313,	186.21 2,	298,539.67
GL CLS 01 052 0230	ACCTS. RECEIVABLE - BILLED ACCTS. RECEIVABLE - UNBILLED	-	339.90 339.90-	14,339.90 14,339.90-
	CCOUNTS RECEIVABLES, NET		.00	.00
GL CLS 01 065 0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
	NTERFUND RECEIVABLE		.00	.00
GL CLS 01 072 0284 0231	DUE FROM OTHER AGENCIES DUE FROM OTHER AGENCIES DUE FROM OTHER AGENCIES DUE FROM OTHER AGENCIES	32001650 45500010 90773700	.00 .00 .00	.00

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 GLAGY CURRENT $_{\mathtt{GL}}$ COMP CAT CLASS GL TITLE $_{
m GL}$ 072 CA DUE FROM OTHER AGENCIES .00 .00 GL CLS 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI .00 .00 080 CA CONSUMABLE INVENTORIES .00 .00 GL CLS * GLA CAT 01 CURRENT ASSETS 2,378,530.77 2,318,186.21 06 146 0310 ADVANCES TO OTHER GOVERNMENTS .00 .00 .00 BALANCE SHER 16-NGOLDANGEAURICQNFRACTSETARY FUND TYPES (FFS) .00 06 150 0355 VEHICLES, BOATS AND AIRCRAFT .00 .00 PUBLIC UTILITY COMMERCESONBORTSEXAS ATRORAFT, NET .00 .00 GL CLS 06 151 0345 FURNITURE/EQUIPMENT .00 .00 151 FURNITURE AND EQUIPMENT, NET .00 .00 GL CLS 158 0360 LIBRARY BOOKS-NON DEPRECIABLE .00 .00 158 OTHER CAPITAL ASSETS, NET .00 .00 GL CLS * GLA CAT 06 NON-CURRENT ASSETS .00 .00 11 190 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION .00 .00 190 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-ACCOUNTS PAYABLE 249.95-.00 200 CL ACCOUNTS PAYABLE 141,362.36-172,632.27-GL CLS 203 1015 PAYROLL PAYABLE 1,113,246.79-1,213,455.06-

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL 3 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL GLAGY $_{
m GL}$ COMP CURRENT PRIOR CAT CLASS GL TITLE $_{
m GL}$ YEAR YEAR 203 CL PAYROLL PAYABLE 1,113,246.79-1,213,455.06-GL CLS 1049 CL INTERFUND PAYABLE .00 .00 205 CL INTERFUND PAYABLE .00 .00 GL CLS 210 1052 DUE TO UNIV COMPONENTS / SYSTEM .00 .00 210 CL DUE TO OTHER FUNDS .00 .00 GL CLS 2ALANCE 2 STREET - 1050 ERPMENTQLOTHER OFFROM FUND TYPES (FFS) .00 .00 32001650 DUE TO OTHER AGENCIES .00 .00 DUE TO OTHER AGENCIES 47900010 .00 .00 DUE TO OTHER AGENCIES 90200010 .00 .00 PUBLIC UTILITY COMMISSEDNTOFOTERASAGENCIES 90773700 .00 .00 211 CL DUE TO OTHER AGENCIES .00 .00 GL CLS 230 1025 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00 1050 230 CL EMPLOYEE'S COMPENSABLE LEAVE .00 1050 GU56LS .00 300 1140 FUNDS HELD FOR OTHERS .00 Í050 .00 FUNDS HELD FOR OTHERS .00 .00 300 CL FUNDS HELD FOR OTHERS .00 .00 GL CLS * GLA CAT 21 CURRENT LIABILITIES 1,254,609.15-1,386,087.33-** TOTAL LIABILITIES AND OTHER CREDITS 1,254,609.15-1,386,087.33-2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 5149 .00 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00 GL CLS 362 2075 FD BAL-RESERVED FOR CONSUM. INVENT. 51 .00 .00 362 FD BAL RESERVED FOR INVENTORIES .00 .00 GL CLS 51 364 2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS .00 .00

PERCENT OF YEAR ELA	PSED: 100% REPORT PERIOD= ADJUSTMENT F		PROD SYSTEM
			*********PAGE
GAAP FUND GROUP	01 GOVERNMENTAL		
GAAP FUND TYPE GAAP FUND	01 GENERAL		4
***********	0001 GENERAL REVENUE (0001)-GENERAL	*********	*******
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLASS GL	TITLE GL	YEAR	YEAR
*******	***************************************	· * * * * * * * * * * * * * * * * * * *	******
364 FD B.	AL RESERVED FOR IMPREST ACCT.	.00	
GL CLS			.00
	FD BAL-RESERVED FOR NC INTERFUND REC	.00	
			.00
366 FD B.	AL RESERVED FOR INTERFUND LOANS	.00	0.0
GL CLS			.00
51 520 2310	FD BAL-RESTRICTED	.00	32.34-
520 FD B	AL-RESTRICTED	.00	32.34-
GL CLS			
BALANCE55HEET -*ĞÖ∜	ernmentrost groprfeteryungnsignfes (ffs)	1,063,577.06-	992,411.10-
		1 060 555 06	000 444 40
	AL-UNASSIGNED	1,063,577.06-	992,411.10-
GL CLS	isfbounges erves -umbesignated-other	00	
212210 6262211 2240	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00 .00	.00
	FFS SISIEM CLEARING - GL LEVEL UNLI	.00	.00
620 FIND	BALANCE - UNRESERVED/UNDESIGNATED	.00	
	DALIANCE - UNKEDEKVED/ UNDEDIGNATED	.00	.00
GL CLS 51 630 2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	
3_ 333	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
	FUND BALANCE - UNALLOCATED	•00	.00
			.00
630 OBSO	LETE FB ACCTS UNDER GASB 34	.00	
9999 GL CLS			.00
	ENCUMBRANCES	.00	0.0
	ENCUMBRANCES (REPORTING AGENCIES)	156,119.51	19,313086
	BUDGET RESERVATION FOR ENCUMBRANCES	156,119.51-	19,313.06-
2055			
800 BIIDG	ETARY	.00	.00
2245 GL CLS			
51 950 9200	PAYROLL CLEARING	.00	.00
	PAYROLL CLEARING OFFSET	.00	.00
	PAYROLL SYSTEM CLEARING	.00	.00
9003	EM ACCOUNTS	.00	
9005 GL CLS	EM ACCOUNTS	•00	.00
	BALANCE (DEFICITS)	1,063,577.06-	992,443.44-
CLA CAL SI FUND		1,000,011.00-	JJ2, 11J. 11
** TOTAL FUND BALAN	CE/NET POSITION WITH CURRENT CHANGES	1,063,577.06-	992,443.44-
		_, - 30, 0	
9201 TOTAL LIABILITIE	S, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	2,318,186.21-	2,378,530.77-
9202		• •	- ·

DAFR8580 473 AFR 03 1 CYCLE: 10/16/13 21:10		() 3(FND) () 3(GLA) CFY: 14 CFM: 02 LCY: 13	() () USAS LCM: 00 FICHE: 473 13	01
				01
PERCENT OF YEAR ELAPSE	ED: 100% REPORT PERIOD:	= ADJUSTMENT FY= 13 ***********	******	PROD SYSTEM
GAAP FUND TYPE GAAP FUND	01 GOVERNMENTAL 01 GENERAL 0001 GENERAL REVENUE (0001)-GENERAL			5
GL GL COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL		.00	.00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

DAFR8580 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(GL)	A) () () USAS	
CYCLE: 10/16/13 21:10 5518	RIN DATE: 10/16/1	3 TTME: 23:01 59	CEV• 14 CEM• 02 LCV• 1	3 T.CM • 00 FTCHE • 473 13	

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 01 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAPSED: 100% RE	PORT PERIOD= ADJUSTMENT FY= 13	********	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL	*****	*****	******PAGE
GAAP FUND TYPE 01 GENERAL			6
GAAP FUND 0584 UNIVERSAL SERVICE FUND			

GL GL COMP CAT CLASS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
**************************************	**************************	*****************	***********
01 004 0045 CASH IN STATE TREASURY		.00	.00
SHARED CASH		.00	.00
LEGISLATIVE CASH		.00	.00
004 CA CASH IN STATE TREASURY		.00	
GL CLS		.00	.00
01 020 9000 LEGISLATIVE APPROPRIATIONS		.00	
			.00
020 CA LEGISLATIVE APPROPRIATIONS		.00	.00
Gb4GLS Bolence breet -0880eramengalrecernyaribind typi			.00
BALANCEOSHEET -0000 PERAMENGAL RECERVARIETAR FIFURD TYPE	ES (FFS)	.00	.00
ACCTS. RECEIVABLE - UNBILLED		.00	.00
052 CA ACCOUNTS RECEIVABLES, NET		.00	
BUBLIC UTILITY COMMISSION OF TEXAS (473)		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	
			.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
			.00
21 200 1009 VOUCHERS PAYABLE 0231		.00	.00
ACCOUNTS PAYABLE		.00	.00
200 CL ACCOUNTS PAYABLE		.00	
GL CLS			.00
21 203 1015 PAYROLL PAYABLE		.00	.00
			.00
203 CL PAYROLL PAYABLE		.00	.00
GL CLS		0.0	
21 211 1050 DUE TO OTHER AGENCIES 1010		.00	.00
211 CL DUE TO OTHER AGENCIES		.00	
GL CLS			.00
* GLA CAT 21 CURRENT LIABILITIES		.00	0.0
			.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCE	D.C.	00	
51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCE	ED .	.00	.00

PERCENT OF YEAR ELAPSED:	100% REPORT PERIOD=	ADJUSTMENT FY= 13	******	PROD SYSTEM
GAAP FUND GROUP 01 GAAP FUND TYPE 01 GAAP FUND 05	GENERAL 84 UNIVERSAL SERVICE FUND (0584)-AGENC	Y **********	******	7
GL GL COMP CAT CLASS GL TIT	'LE *************	GL YE	RRENT AR ************************************	PRIOR YEAR ******
360 FD BAL RE	SERVED FOR ENCUMBRANCES		.00	.00
51 620 2240 FB-	UNRESERVED-UNDESIGNATED-OTHER SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
620 FUND BALA	NCE - UNRESERVED/UNDESIGNATED		.00	.00
	D BALANCE - UNALLOCATED		.00	.00
	FB ACCTS UNDER GASB 34		.00	.00
51 800 9001 ENC 9999 BUD	UMBRANCES GET RESERVATION FOR ENCUMBRANCES		.00	.00
PUBLIC UTILETY SOMMESERY	N OF TEXAS (473)		.00	.00
GL CLS 51 950 9202 PAY	ROLL SYSTEM CLEARING		.00	.00
950 SYSTEM AC			.00	.00
* GLA CAT 51 FUND BALAN 9005	·		.00	.00
	T POSITION WITH CURRENT CHANGES	TTOY.	.00	.00
·	HER CR, DEF INFLOWS AND FD BAL/NET POSI	TION	.00	.00
* GAAP FUND 0584 U	NIVERSAL SERVICE FUND (0584)-AGENCY		.00	.00

01

(GLA)

(AOB)

01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM GOVERNMENTAL GAAP FUND GROUP GAAP FUND TYPE 01 GENERAL GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN COMP AGY CURRENT PRIOR CAT CLASS GL TITLE GLYEAR YEAR 004 01 .00 0045 CASH IN STATE TREASURY .00 SHARED CASH .00 .00 004 CA CASH IN STATE TREASURY .00 .00 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00 065 CA INTERFUND RECEIVABLE .00 .00 GL CLS 01 072 0284 DUE FROM OTHER TOWN TYPES (FFS)
0047 GOVERNMENTROM&OFHERRAGEFUND TYPES (FFS) 0284 DUE FROM OTHER AGENCIES 90200010 .00 .00 90250710 .00 .00 072 CA DUE FROM OTHER AGENCIES .00 .00 GL CLS PUBLACCNFILDTYCGRMMAFS199E9F TEXAS (473) .00 .00 ** TOTAL ASSETS AND OTHER DEBITS .00 .00 1009 VOUCHERS PAYABLE $\frac{21}{0284}$ 200 .00 .00 200 CL ACCOUNTS PAYABLE .00 .00 GL CLS 205 1049 CL INTERFUND PAYABLE .00 21 .00 205 CL INTERFUND PAYABLE .00 .00 GL CLS * GLA CAT 21 CURRENT LIABILITIES .00 .00 ** TOTAL LIABILITIES AND OTHER CREDITS .00 .00 51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 .00 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00 GL CLS 51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00

GL CLS

PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 13	*******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 5071 GR ACCT - EMISSION:	S REDUCTION PLAN		9
GL GL COMP CAT CLASS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
51 800 9001 ENCUMBRANCES ENCUMBRANCES (REPORTING AC BUDGET RESERVATION FOR ENC	•	.00 .00 .00	.00 .00 .00
800 BUDGETARY		.00	.00
GL CLS * GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT	T CHANGES	.00	.00
9007 OTAL LIABILITIES, OTHER CR, DEF INFLOWS AND	D FD BAL/NET POSITION	.00	.00
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUNI * GAAP FUND 5071 GR ACCT - EMISSIONS RED	D TYPES (FFS) UCTION PLAN	.00	.00
* GAAP FUND TYPE 01 GENERAL PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00	.00

DAFR8580 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(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 13	01

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

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 B	ENEFIT		10
GL GL COMP CAT CLASS GL TITLE	AGY GL **********************************	CURRENT YEAR *************	PRIOR YEAR ********
01 004 0045 CASH IN STATE TREASURY SHARED CASH		838,530,160.56 .00	766,658,202.40 .00
004 CA CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
GL CLS 01 065 0279 CA INTERFUND RECEIVABLE-N	TO POST DOC	.00	.00
065 CA INTERFUND RECEIVABLE		.00	.00
GL CLS 01 070 0283 DUE FROM OTHER FUNDS 0047 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUN	47351000 D TYPES (FES)	.00	.00
070 CA DUE FROM OTHER FUNDS	2 11112 (112)	.00	.00
GL CLS * GLA CAT 01 CURRENT ASSETS PUBLIC UTILITY COMMISSION OF TEXAS (473)		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 ACCOUNTS PAYABLE		19,962,584.93- 5,133,357.73-	12,970,213.55- .00
200 CL ACCOUNTS PAYABLE		25,095,942.66-	12,970,213.55-
GL CLS 21 203 1015 PAYROLL PAYABLE		36.00-	.00
203 CL PAYROLL PAYABLE		36.00-	.00
GL CLS 21 205 1049 CL INTERFUND PAYABLE 1010		.00	.00
205 CL INTERFUND PAYABLE		.00	.00
GL CLS 21 211 1050 DUE TO OTHER AGENCIES DUE TO OTHER AGENCIES DUE TO OTHER AGENCIES DUE TO OTHER AGENCIES	33251000 47551000 90200010	.00 .00 .00	.00 .00 .00 .00
211 CL DUE TO OTHER AGENCIES		.00	.00
GL CLS 21 300 1149 FUNDS HELD FOR OTHERS		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM ********************PAGE GAAP FUND GROUP 01 GOVERNMENTAL 11 GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT GLCURRENT GLCOMP AGY CAT CLASS GL TITLE GL300 CL FUNDS HELD FOR OTHERS .00 .00 GL CLS * GLA CAT 21 CURRENT LIABILITIES 25,095,978.66-12,970,213.55-** TOTAL LIABILITIES AND OTHER CREDITS 25,095,978.66-12,970,213.55-2050 FD BAL-RESERVED FOR ENCUMBRANCES 51 360 .00 .00 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00 .00 BALANCE SERET - * GOVERNMENTROSE GASPETETERYR FONDI GYFES (FFS) .00 520 FD BAL-RESTRICTED .00 .00 GL CLS PUBLIC HEALITY COMMISSEONADECEMANSTESS 73) 813,434,181.90-753,687,988.85-530 FD BAL-COMMITTED 813,434,181.90-753,687,988.85-GL CLS 610 2150 FD BAL UNRES DESIG FOR OTHER .00 .00 610 FD BAL - UNRES DESIG FOR OTHER .00 .00 GL CLS 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 GL CLS 800 9001 ENCUMBRANCES .00 5,373,233.39 ENCUMBRANCES (REPORTING AGENCIES) 3,148,631.96 BUDGET RESERVATION FOR ENCUMBRANCES 3,148,631.96-5,373,233.39-800 BUDGETARY .00 .00 950 9202 PAYROLL SYSTEM CLEARING .00 .00 950 SYSTEM ACCOUNTS .00 .00 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-

DAFR8580 473 AFR 03 1 CYCLE: 10/16/13 21:10	13 JCAS RJE R473 2(ORG) () 5518 RUN DATE: 10/16/13 TIME: 23:01 59		() () USAS LCM: 00 FICHE: 473 13	01
				02
PERCENT OF YEAR ELAPSE			*******	PROD SYSTEM
GAAP FUND TYPE GAAP FUND	01 GOVERNMENTAL 02 SPECIAL REVENUE 5100 GR ACCT - SYSTEM BENEFIT	****	****	12
GL GL COMP CAT CLASS GL I	PITLE .	AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND 5100	GR ACCT - SYSTEM BENEFIT	**********	.00	.00
* GAAP FUND TYPE 02	2 SPECIAL REVENUE		.00	. 00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

DAFR8580 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(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 13

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 11 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD=	= ADJUSTMENT FY= 13	******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUGAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP			13
GL GL COMP CAT CLASS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
06 150 0355 VEHICLES, BOATS AND AIRCRAFT		.00	.00
150 VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
GL CLS 06 151 0345 FURNITURE/EQUIPMENT		.00	.00
151 FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS 06 158 0360 LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
BALANCE SHEŁĘ8-OEUURRUMENTAL ASPROPRINTARY FUND TYPES (FFS)		.00	.00
GL CLS 06 159 0320 LAND		.00	.00
PUBLIC UTILITY COMMISSIONDOFMFESOEMENTS)		.00	.00
GL CLS * 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
620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS 51 630 2030 INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS * 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 POSI	ITION	.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	3	.00	.00

DAFR8580 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(GLA)	() () USAS	
CYCLE: 10/16/13 21:10 5518	RUN DATE: 10/16/13	3 TIME: 23:01 59	CFY: 14 CFM: 02 LCY: 13	LCM: 00 FICHE: 473 13	01

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 12 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 13	******	PROD SYSTEM
GAAP FUND 9997 LONG-TERM LIABILITY			14
**************************************	AGY GL	CURRENT YEAR	**************************************
06 151 0345 FURNITURE/EQUIPMENT		.00	.00
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
190 RETIREMNT OF OTHR GENERAL LONG-	TERM DEBT	.00	.00
ÉAGIANCEATHERT OTESTERNMENTAL & PROPRIETARY FUNI	TYPES (FFS)	.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
PABLIC ARTILLA COMMISSTONMOLOLERYS CONSTINUENT	LEAVE	.00	.00
230 CL EMPLOYEE'S COMPENSABLE LEAVE GL CLS		.00	.00
21 260 1125 CL CAPITAL LEASES OBLIGAT	IONS	.00	.00
260 CL CAPITAL LEASE OBLIGATIONS GL CLS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL I	LEVEL ONLY	.00	.00
620 FUND BALANCE - UNRESERVED/UNDES:	IGNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT	r changes	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND	O FD BAL/NET POSITION	.00	.00
* GAAP FUND 9997 LONG-TERM LIABILITIES BA	ASIS CONVERSION	.00	.00
* GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CON	NVERSION ADJUSTMT	.00	.00

	JCAS RJE R473 2(ORG) () (RUN DATE: 10/16/13 TIME: 23:01 59) 3(FND) () 3(GLA) CFY: 14 CFM: 02 LCY: 13	() () USAS LCM: 00 FICHE: 473 13	01
				12
PERCENT OF YEAR ELAPSED: 1		ADJUSTMENT FY= 13	******	PROD SYSTEM
GAAP FUND GROUP 01 GAAP FUND TYPE 12 GAAP FUND 9997	GOVERNMENTAL LONG-TERM LIAB BASIS CONVERSION ADJ LONG-TERM LIABILITIES BASIS CONVERS			15
GL GL COMP CAT CLASS GL TITLE		AGY GL	CURRENT YEAR	PRIOR YEAR
* GAAP FUND GROUP 01 GOV	ERNMENTAL		.00	.00
* AGENCY 473			.00	.00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM 1

01

(GLA)

(AOB)

GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

	AL REVENUE (00	Ol)-GENERAL ************************	**********
GAAP GL ACCT GL ACCT CAXEGORY.FUNC.CLASS	GAAP COMPT SRC/OBJ OBJ	TITLE ************************************	CURRENT YEAR
	0005 9400	ORIGINAL BUDGET-COMMITTED ORIGINAL BUDGET-COLLECTED	5,027,053.00 475,000.00-
GAAP SRC/OBJ	0005	ORIGINAL APPROPRIATIONS	4,552,053.00
01	0006 9420	OASI ST MATCH TRF IN FROM 902-COMMITTED INSUR-ST PD TRF IN FROM 327-COMMITTED RETIR-ST MATCH TRF IN FROM 327-COMMITTED BRP TRANSFER IN FROM 902-COMMITTED	314,247.39 445,496.88 289,745.23 36,135.13
* GAAP SRC/OBJ	0006	ADDITIONAL APPROPRIATIONS	1,085,624.63
PUBLIC UTILITY COMMISSION OF OPERATING STATEMENT - GOVERN		UB TRANSFER OUT-EXP BUDGET UB TRANSFER IN-EXP BUDGET	779,907.09- 779,907.09
01 * GAAP SRC/OBJ	0007	UNEXPENDED BALANCE FORWARD	0.00
	0025 3701	FEDERAL RECEIPTS NOT MATCHED-OTHER	345,526.44
01GAAP SRC/OBJ	0025	FEDERAL REVENUE	345,526.44
	0026 3971	FED PASS-THRU REV IA, NON-OP GEN BUDGETED	211,837.71
9401 † ₁ GAAP SRC/OBJ	0026	FEDERAL PASS-THROUGH REVENUE	211,837.71
	0035 3719	FEES-COPIES/FILING OF RECORDS	5,920.21
j 4 ₫Ā AP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	5,920.21
9435 9440	0050 3851	INT STATE DEP&TREAS INV-GENERAL,NON-PROG	137.88
†1GAAP SRC/OBJ	0050	INTEREST AND INVESTMENT INCOME	137.88
9407 01	0065 3603	REIMBURSE TELECOM ASST, DIST LEARN, OTHER SALE OF PUBLICATION/ADVERTISNG	562,932.95 4,339.00

GAAP FUND GROUP 01 GOVE GAAP FUND TYPE 01 GENE GAAP FUND 0001 GENE	RAL REVENUE (00	REPORT PERIOD= ADJUSTMENT FY= 13 ************************************	
GAAP GL ACCT GL	GAAP COMPT		CURRENT
ACCT	SRC/OBJ OBJ	TITLE ************************************	YEAR
*************************			************
* GAAP SRC/OBJ	0065	SALES OF GOODS AND SERVICES	567,271.95
GAAP	0080 3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	0.00
		DEFAULT FUND-RETURN CHECKS	0.00
01		UB CASH BAL FORWARD - FEDERAL FUNDS	0.00
* GAAP SRC/OBJ	0800	OTHER	0.00
* GAAP CATEGORY 01		REVENUES	6,768,371.82
TOTAL REVENUES			6,768,371.82
PUBLIC UTILITY COMMISSION OF	TEXAS (472λ ₁	CAL C MACECITAGE THEM EVENDED	E00 167 7E
		SAL & WAGES(LINE ITEM EXEMPT) SAL/WAGES-CLASS&N/C-PERM FULTM	500,167.75 2,424,308.99
OPERATING STATEMENT - GOVERN	MENTAL FUNDS	SAL/WAGES-CLASS&N/C-PERM PRITM	9,293.68
04		SAL/WAGES-CLASS&N/C-NONPRM FUL	41,800.00
		ONE-TIME MERIT INCREASE	305,810.00
		LONGEVITY PAY	222,060.00
		LUMP SUM TERMINATION PAYMENT	110,842.43
		BENEFIT REPLACEMENT PAY	36,135.13
* GAAP SRC/OBJ	0200	SALARIES AND WAGES	3,650,417.98
	0210 7032	EMPLOYEE RETIREMENT-ST CONTRIB	307,671.19
3789		EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	2,857.05
8974		EMPLOYEE INS PYMTS-EMPLR CONTR	474,304.13
97		PAYROLL HEALTH INSURANCE CONTRIBUTION	29,518.41
		FICA EMPLOYER MATCHING CONTR	334,968.25
		UNEMP COMP BEN-SP FD/ACCT 0001, 0165	3,464.80
* GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	1,152,783.83
	0220 7240	CONSULTANT SERVICES-OTHER	28,571.00
		CONSULTANT SERVICES-COMPUTER	0.00
7402		EDUCATIONAL/TRAINING SERVICES	200.00
7003		FINANCIAL AND ACCOUNTING SERV	7,500.00
7004		OTHER PROFESSIONAL SERVICES	106,383.86
7017		COMPUTER SERVICES-STATEWIDE TECH. CENTER	432,938.26
7022 7023 7050			

######################################	******** RNMENTAL RAL RAL REVENUE	REPORT PERIOD= ADJUSTMENT FY= 13 ************************************	**************************************
GAAP GL ACCT GL	GAAP COM	T	CURRENT
ACCT	SRC/OBJ OB		YEAR
C\$75 445 * * * * * * * * * * * * * * * * * *	******	**************	**************
* GAAP SRC/OBJ	0220	PROFESSIONAL FEES AND SERVICES	575,593.12
g.,	0230 710	1 TRAV IN-STATE-PUB TRANS FARES	4,908.51
GAAP		TRAV IN-STATE MILEAGE	1,917.83
04		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	637.05
01		TRAV IN-STATE-INCIDENTAL EXPEN	1,777.06
		TRAVEL-IN-STATE MEALS/LODGING	6,248.71
		TRAVEL IN-STATE (NON-OVERNITE, MEALS)	542.00
		TRAV IN ST-ACTUAL EXP MEALS-NO OVERNIGHT	95.46
		TRAV OUT-OF-ST-PUB TRANS FARES	8,801.40
		TRAV OUT-OF-ST-MILEAGE	237.22
		TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	5,168.53
PUBLIC UTILITY COMMISSION OF	TEXAS (473)	TRAV OUT-OF-ST-INCIDENTAL EXP	1,988.60
OPERATING STATEMENT - GOVERN	MENTAL FIND	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	5,919.25
OFERMING BINIEMENT - GOVERN	MENIAL POND.	TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	0.00
		TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	0.00
		1 TRAV IN-STATE-PUB TRANS FARES TRAV IN-STATE MILEAGE TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL TRAV IN-STATE-INCIDENTAL EXPEN TRAVEL-IN-STATE MEALS/LODGING TRAVEL IN-STATE (NON-OVERNITE, MEALS) TRAV IN ST-ACTUAL EXP MEALS-NO OVERNIGHT TRAV OUT-OF-ST-PUB TRANS FARES TRAV OUT-OF-ST-MILEAGE TRAV OUT-OF-ST-INCIDENTAL EXPENSES-OVERNIGHT TRAV OUT-OF-ST-INCIDENTAL EXP TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	0.00
* GAAP SRC/OBJ	0230	TRAVEL	38,241.62
	0240 729	1 POSTAL SERVICES	21.845.44
	72.	1 POSTAL SERVICES CONSUMABLES	225,300,30
04		SUBS. PERIODICALS & INFO SERV	12,042.11
04		PARTS - FURNISHINGS & EQUIPMT	0.00
7102		PERSONAL PROP-FURN, EOUIP AND OTHER-EXP	35,768.02
7104		PERSONAL PROP-PARTS-COMPUTER EOUIP-EXP	4,562,03
7105		PERSONAL PROP-FURNISHING & EOUIP(CONTRL)	948.00
7106		PERSONAL PROP-COMPUTER EQUIPMENT-EXP	70,603.61
7107		PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	5,570.15
7108		INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	169,892.53
7111		PERS PROP-BOOKS & REF MATERIALS-EXPENSED	7,043.67
7112		TELECOM PARTS & SUPPLIES	759.44
7114		1 POSTAL SERVICES CONSUMABLES SUBS, PERIODICALS & INFO SERV PARTS - FURNISHINGS & EQUIPMT PERSONAL PROP-FURN, EQUIP AND OTHER-EXP PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP PERSONAL PROP-FURNISHING & EQUIP(CONTRL) PERSONAL PROP-COMPUTER EQUIPMENT-EXP PERSONAL PROP-COMPUTER EQUIPMENT-EXP PERSONAL PROP-COMPUTER EQUIPCONTROLLED) INTANGIBLE-COMPUTER SOFTWARE-EXPENSED PERS PROP-BOOKS & REF MATERIALS-EXPENSED TELECOM PARTS & SUPPLIES PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	1,995.44
7115			
71@AAP SRC/OBJ 7135	0240		556,330.74
7136	0250 72'	6 COMMUNICATION SERVICES	119,166.84
7137	,==- · -	TELECOMMS-OTHER SERV CHARGES	18,313.46
04		6 COMMUNICATION SERVICES TELECOMMS-OTHER SERV CHARGES STS (TEX-AN) TRANSFERS TO GR FUND 0001	30,491.48
01			·

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

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

01 GOVERNMENTAL GAAP FUND GROUP GAAP FUND TYPE 01 GENERAL

CAIRGORY.FUNC.CLASS ACCT SEC/OBJ OBJ TITLE T	GAAP GL ACCT GL	GAAP	COMPT		CURRENT
0250 7962 CAPITOL COMPLEX TRANSFERS TO GR FND 0001 103,560.00 4 4 4 4 4 4 4 4 4	CATECORY FINC CLASS	CT SRC/OB	J OBJ	TITLE	YEAR
04GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 271,531.78	**************************************	*****	*****	***************	***********
GAAP 0260 7266 EP-BUILDINGS/MAINTENANCE & REPAIR-EXP 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,626.59 19,		0250	7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	103,560.00
### PROPRIES AND MAINTENANCE & REPAIRS 19,626.59 ### PERS NAL PROPERTY -MAINTENANCE & REPAIRS 19,626.59 ### PERS NAL PROPERTY	†4GAAP SRC/OBJ	0250		COMMUNICATION AND UTILITIES	271,531.78
* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE & REPAIRS 2,898.27 * GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE & REPAIRS 3.90 ** GAAP SRC/OBJ 0270 7411 RENTAL OF COMPUTER EQUIPMENT 210,930.38 RENTALS OF SPACE 11,595.58 ***OBJECT COMPUTER EQUIPMENT 210,930.38 RENTALS AND LEASES 222,889.96 ***OPERATING STATEMENT - GOVERNMENTAL FUNDS 70280 70273 REPRODUCTION & PRINTING SERVS 3,027.72 ***OPERATING STATEMENT - GOVERNMENTAL FUNDS 70280 70273 REPRODUCTION & PRINTING SERVS 3,027.72 ***OPERATING STATEMENT - GOVERNMENTAL FUNDS 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 70290 702	GAAP	0260	7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	229.04
* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 22,753.90 0270 7411 RENTAL OF COMPUTER EQUIPMENT 210,930.38 11,959.58 POBLAG HELLEY COMMISSION OF TEXAS (473) RENTALS AND LEASES 222,889.96 OPERATING STATEMENT - GOVERNMENTAL FUNDS 7273 REPRODUCTION & PRINTING SERVS 3,027.72 84GAAP SRC/OBJ 0280 PRINTING AND REPRODUCTION 3,027.72 0290 7225 JUDGMT/SETTLEMT-CLAIMANT/OTHER LEGAL FEE 0.00 04*GAAP SRC/OBJ 0290 CLAIMS AND JUDGMENTS 0.00 8267 REPRODUCTION FEES-EMPLOYEE TRAINING 55,730.84 FEES AND OTHER CHARGES 7,515.00 ANARDS 7,515.00 ANARDS 7,515.00 ANARDS 7,515.00 ANARDS 7,515.00 ANARDS 7,514.45 FEES AND STRAINING EXPENSES - OTHER 23,750.00 FEES AND STRAINING EXPENSES - OTHER 23,750.00 FEES AND STRAINING SEPS REGISTRATION FEES-EMPLOYEE TRAINING 5,147.45 FEES AND STRAINING EXPENSES 1,742.08 FREGIST/DELIVERY SERVICES 1,999.99 THANDRAY EMPLOYMENT AGENCIES 2,99.56 FREGIST/DELIVERY SERVICES 3,185.95 ST OFC OF RISK MIGRIT ASSESSENTS 5,099.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 17,089.67				PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	19,626.59
0270 7411 RENTAL OF COMPUTER EQUIPMENT 210,930.38 RENTAL OF SPACE 11,959.58 028	04			PERSONAL PROPERTY-MAINTENANCE & REPAIRS	2,898.27
RENTAL OF SPACE 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58	* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE	22,753.90
RENTAL OF SPACE 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58 11,959.58		0270	7411	RENTAL OF COMPUTER EQUIPMENT	210,930,38
OPERATING STATEMENT - GOVERNMENTAL 0280 FUNDS 77273 REPRODUCTION & PRINTING SERVS 3,027.72 \$4_GAAP SRC/OBJ 0280 7225 PRINTING AND REPRODUCTION 3,027.72 04 ** GAAP SRC/OBJ 0290 7225 JUDGMTS & SETTLEMTS-ATTY FEES JUDGMENTS 0.00 04 ** GAAP SRC/OBJ 0290 CLAIMS AND JUDGMENTS 39,439.00 REGISTRATION FEES-EMPLOYEE TRAINING 55,730.84 FEES AND OTHER CHARGES 7,515.00 AWARDS 5,147.45 TAANO TRAINING EXPENSES - OTHER SERVICES 23,750.00 FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 WITNESS FEES AND ALLOWANCES 4,999.99 TEMPORARY EMPLOYMENT AGENCIES 15,742.08 FREIGHT/DELIVERY SERVICES 3,185.95 ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85		02.0	,	-	
OPERATING STATEMENT - GOVERNMENTAL 0280 FUNDS 77273 REPRODUCTION & PRINTING SERVS 3,027.72 \$4_GAAP SRC/OBJ 0280 7225 PRINTING AND REPRODUCTION 3,027.72 04 ** GAAP SRC/OBJ 0290 7225 JUDGMTS & SETTLEMTS-ATTY FEES JUDGMENTS 0.00 04 ** GAAP SRC/OBJ 0290 CLAIMS AND JUDGMENTS 39,439.00 REGISTRATION FEES-EMPLOYEE TRAINING 55,730.84 FEES AND OTHER CHARGES 7,515.00 AWARDS 5,147.45 TAANO TRAINING EXPENSES - OTHER SERVICES 23,750.00 FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 WITNESS FEES AND ALLOWANCES 4,999.99 TEMPORARY EMPLOYMENT AGENCIES 15,742.08 FREIGHT/DELIVERY SERVICES 3,185.95 ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85	PUBLIC HEALARY COMMISSION	OF TEXAS	(473)	DENMAL C. AND LEAGE	222 880 06
0280 7273 REPRODUCTION & PRINTING SERVS 3,027.72				RENTALS AND LEASES	222,889.96
0290 7225 JUDGMTS & SETTLEMTS-ATTY FEES 0.00	OPERATING STATEMENT - GOVE		7273	REPRODUCTION & PRINTING SERVS	3,027.72
# GAAP SRC/OBJ 0290 CLAIMS AND JUDGEMENTS 0.00 CLAIMS AND JUDGEMENTS 0.00 CLAIMS AND JUDGEMENTS 0.00 CLAIMS AND JUDGEMENTS 0.00 REGISTRATION FEES-EMPLOYEE TRAINING 55,730.84 FEES AND OTHER CHARGES 7,515.00 AWARDS 7,515.00 FEES FOR RECEIVING ELECTRONIC PAYMENTS 223,750.00 FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 WITNESS FEES AND ALLOWANCES 4,999.99 TEMPORARY EMPLOYMENT AGENCIES 15,742.08 FREIGHT/DELIVERY SERVICES 299.58 FURCHASED CONTRACTED SERVICES 3,185.95 ST OFC OF RISK MNOMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 1177,089.67	†4GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION	3,027.72
04		0290	7225	JUDGMTS & SETTLEMTS-ATTY FEES	0.00
0340 7201 MEMBERSHIP DUES 39,439.00				JUDGMT/SETTLEMT-CLAIMANT/OTHER LEGAL FEE	0.00
0340 7201 MEMBERSHIP DUES 39,439.00	04 CAND GDG/ODT	0000		GLATING AND TUDGENERA	0.00
### REGISTRATION FEES-EMPLOYEE TRAINING 55,730.84 ### FEES AND OTHER CHARGES 7,515.00 ### AWARDS 5,147.45 ### AWARDS 5,147.45 ### AWARDS 5,147.45 ### AWARDS 6,147.45 ### TRAINING EXPENSES - OTHER 23,750.00 ### FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 ### WITNESS FEES AND ALLOWANCES 4,999.99 ### TEMPORARY EMPLOYMENT AGENCIES 15,742.08 ### FREIGHT/DELIVERY SERVICES 299.58 ### PURCHASED CONTRACTED SERVICES 3,185.95 ### ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 ### SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 #### GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67	* GAAP SRC/OBJ	0290		CLAIMS AND JUDGEMENTS	0.00
Table Fees and other charges		0340	7201	MEMBERSHIP DUES	39,439.00
AWARDS TRAINING EXPENSES - OTHER TRAINING EXPENSES - OTHER 23,750.00 FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 WITNESS FEES AND ALLOWANCES 4,999.99 TEMPORARY EMPLOYMENT AGENCIES FREIGHT/DELIVERY SERVICES PURCHASED CONTRACTED SERVICES ST OFC OF RISK MNGMT ASSESSENTS ST OFC OF RISK MNGMT ASSESSENTS SWCAP REIMBURSEMENT TO UNAPP GR 0001 * GAAP SRC/OBJ OTHER EXPENDITURES 177,089.67				REGISTRATION FEES-EMPLOYEE TRAINING	55,730.84
TRAINING EXPENSES - OTHER 23,750.00 FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 WITNESS FEES AND ALLOWANCES 4,999.99 TEMPORARY EMPLOYMENT AGENCIES 15,742.08 FREIGHT/DELIVERY SERVICES 299.58 PURCHASED CONTRACTED SERVICES 3,185.95 ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67	7267				
FEES FOR RECEIVING ELECTRONIC PAYMENTS 222.39 WITNESS FEES AND ALLOWANCES 4,999.99 TEMPORARY EMPLOYMENT AGENCIES 15,742.08 FREIGHT/DELIVERY SERVICES 299.58 PURCHASED CONTRACTED SERVICES 3,185.95 ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67	7367				•
## GAAP SRC/OBJ WITNESS FEES AND ALLOWANCES 4,999.99 ### TEMPORARY EMPLOYMENT AGENCIES 15,742.08 ### TEMPORARY EMPLOYMENT AGENCIES 299.58 ### FREIGHT/DELIVERY SERVICES 3,185.95 ### ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 ### SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 ### GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67					
### TEMPORARY EMPLOYMENT AGENCIES 15,742.08 ###################################					
7470 FREIGHT/DELIVERY SERVICES 299.58 PURCHASED CONTRACTED SERVICES 3,185.95 ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67					· · · · · · · · · · · · · · · · · · ·
PURCHASED CONTRACTED SERVICES 3,185.95 ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67					· · · · · · · · · · · · · · · · · · ·
ST OFC OF RISK MNGMT ASSESSENTS 5,909.54 SWCAP REIMBURSEMENT TO UNAPP GR 0001 15,147.85 * GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67	7470				
* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67					
* GAAP SRC/OBJ 0340 OTHER EXPENDITURES 177,089.67					
, , , , , , , , , , , , , , , , , , ,				SWCAP REIMBURSEMENT TO UNAPP GR 0001	15,147.85
0430 7373 PERSONAL PROP-FURNISHING & EQUIPMENT-CAP 11,730.00	* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	177,089.67
		0430	7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	11,730.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM **PAGE GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL GAAP GL ACCT GL GAAP COMPT CURRENT ACCT SRC/OBJ OBJ TITLE YEAR CATEGORY.FUNC.CLASS..... **************** 0430 PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED 13,710.00 7379 0430 25,440.00 †₄GAAP SRC/OBJ CAPITAL OUTLAY GAAP CATEGORY 04 EXPENDITURES 6,696,100.32 TOTAL EXPENDITURES 6,696,100.32 EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES 72,271.50 0510 7972 OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS 137.88-OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY 1,000.00-PUBLIC UNLES COMMISSION OF TEXAS (473) TRANSFERS-OUT 1,137.88-OPERATING STATEMENT - GOVERNMENTAL FUNDS 0578 941 9410 APPROPRIATION TRANSFER-IN COMMITTED 0.00 0578 0.00 ↑GAAP SRC/OBJ LEGISLATIVE FINANCING SOURCES 0591 9515 APPROPRIATION TRANSFER OUT-COMMITTED 0.00 BRP TRF OUT TO STRATEGIES-COMMITTED 0.00 05 * GAAP SRC/OBJ 0591 0.00 LEGISLATIVE FINANCING USES 0900 3781 REPAYMENT-PETTY CASH ADVANCE 0.00 0900 BACKOUT-NOT APPLICABLE REVENUE 0.00 ↑GAAP SRC/OBJ * GAAP CATEGORY 05 OTHER FINANCING SOURCES (USES) 1,137.88-TOTAL OTHER FINANCING SOURCES(USES) 1,137.88-NET3CHANGE IN FUND BALANCE 71,133.62 FUND BALANCE - BEGINNING 992,443.44 992,443.44 FUND BALANCE - BEGINNING, AS RESTATED

1,063,577.06

FUND BALANCE - ENDING

GAAP FUND GROUP 01 GOVERNMENTAL

GAAP FUND TYPE 01 GENERAL

GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

GAAP

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

DAFR8590 47	3 AFR 02 13	JCAS RJE R47	3 2(ORG) (() 3(OBJ) 3(E	ND) () 0(GLA)	() ()	USAS
CYCLE: 10/1	6/13 21:10 5518	RUN DATE: 10/1	6/13 TIME: 23:	:01 59 CFY: 14	CFM: 02 LCY: 13	LCM: 00 FIC	HE: 473	01 01
(AGY)473	(ORG)	(PRG)	(NAC)	(APP)	(FND)	(COB)	(AOB)	(GLA)
(AGL)	(GR	Γ)	(PRJ)	(SS1)		(SS2)		

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0584 UNIVERSAL SERVICE FUND (*******************		
GAAP GL ACCT GL GAAP COMPT ACCT SRC/OBJ OBJ GATEGORY.FUNC.CLASS	TITLE ************************************	CURRENT YEAR	
NET CHANGE IN FUND BALANCE		0.00	
FUND BALANCE - BEGINNING 0.00 GAAP			
FUND BALANCE - BEGINNING, AS RESTATED 0.00			
FUND BALANCE - ENDING		0.00	
* GAAP FUND 0584 UNI	VERSAL SERVICE FUND (0584)-AGENCY	0.00	

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

DAFR8590 473 AFR 02 13 JCAS RJE R47 CYCLE: 10/16/13 21:10 5518 RUN DATE: 10/1) 3(OBJ) 3 1 59 CFY: 1		(GLA) (Y: 13 LCM:) () 00 FICHE: 473	USAS 01 01
(AGY)473 (ORG) (PRG) (AGL) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PERCENT OF YEAR ELAPSED: 100% **********************************	**************************************		******			
GAAP GL ACCT GL GAAP COMPT CURRENT ACCT SRC/OBJ OBJ TITLE CATEGORY.FUNC.CLASS.***********************************						
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 - EMI	SSIONS REDUC	TION PLAN		0	.00
* GAAP FUND TY 01	GENERAL				1,063,577	.06
PUBLIC UTILITY COMMISSION OF TEXAS (473)						

OPERATING STATEMENT - GOVERNMENTAL FUNDS

DAFR8590 473 CYCLE: 10/16		JCAS RJE RUN DATE:		RG) () 3(OBJ E: 23:01 59 CFY	, - (, , , ,	0(GLA) (LCY: 13 LCM:) () 00 FICHE: 473	USAS 01	02
(AGY)473	(ORG)	(PRG)	(NAC)	(APP)	(FND)	(COB)	(AOB)	(GLA))

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM ************************************					
GAAP GL ACCT GL ACCT GATTGORY.FUNC.CLASS.*******	CDC/OBT OBT	TITLE ************************************	CURRENT YEAR ************************************		
	0035 3244	NON BYPASSABLE UTILITY FEE	146,694,773.77		
†1GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	146,694,773.77		
	0050 3851	INT STATE DEP&TREAS INV-GENERAL, NON-PROG INTEREST OTHER - GENERAL, NON-PROG	2,932,301.10 171.79		
01 * GAAP SRC/OBJ	0050	INTEREST AND INVESTMENT INCOME	2,932,472.89		
* GAAP CATEGORY 01		REVENUES	149,627,246.66		
TOTAL REVENUES PUBLIC UTILITY COMMISSION OF	TEXAS (473)		149,627,246.66		
OPERATING STATEMENT - GOVERN	, ,	SAL/WAGES-CLASS&N/C-PERM FULTM	7,040,288.00		
04		BENEFIT REPLACEMENT PAY	0.00		
04 * GAAP SRC/OBJ	0200	SALARIES AND WAGES	7,040,288.00		
	0210 7032	EMPLOYEE RETIREMENT-ST CONTRIB	346,800.00		
		EMPLOYEE INS PYMTS-EMPLR CONTR	547,200.00		
04		PAYROLL HEALTH INSURANCE CONTRIBUTION	69,000.00		
		FICA EMPLOYER MATCHING CONTR	440,400.00		
* GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	1,403,400.00		
	0220 7240	CONSULTANT SERVICES-OTHER	348,757.44		
3854		OTHER PROFESSIONAL SERVICES	3,131,601.78		
04		INFORMATION TECHNOLOGY SERVICES	170,672.50		
* GAAP SRC/OBJ	0220	PROFESSIONAL FEES AND SERVICES	3,651,031.72		
	0230 7101	TRAV IN-STATE-PUB TRANS FARES	603.22		
		TRAV IN-STATE MILEAGE	239.56		
04		TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	121.17		
		TRAV IN-STATE-INCIDENTAL EXPEN	935.18		
7050		TRAVEL-IN-STATE MEALS/LODGING	1,481.79		

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE

GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GAAP FUND 5100 GR ACCI - SISIEM BENEFII **********************************				
GAAP GL ACCT GL GAA	P COMPT		CURRENT	
ACCT SRC/	OBJ OBJ	TITLE	YEAR	
CATEGORY. FUNC. CLASS	*****	************	*************	
02	30 7107	TRAVEL IN-STATE (NON-OVERNITE, MEALS)	79.33	
		TRAV IS-HOTEL TAX EXCL GALV, PORT A &SPI	0.00	
04 * GAAP SRC/OBJ 02 GAAP	30	TRAVEL	3,460.25	
02	40 7291	POSTAL SERVICES	787.46	
		CONSUMABLES	182,209.43-	
04 * GAAP SRC/OBJ 02	40	MATERIALS AND SUPPLIES	181,421.97-	
02	7470	RENTAL OF SPACE	6,200.00	
†4GAAP SRC/OBJ 02 PUBLIC UTILITY COMMISSION OF TEX	70 AS (473)	RENTALS AND LEASES	6,200.00	
OPERATING STATEMENT - GOVERNMENT	AL FUNES3	REPRODUCTION & PRINTING SERVS	3,565.00	
↑4GAAP SRC/OBJ 02	180	PRINTING AND REPRODUCTION	3,565.00	
03	30 7674	GRANTS-IN-AID-SRVCES FOR CHILD/CLIENTS	77,641,480.51	
↑4GAAP SRC/OBJ 03	30	PUBLIC ASSISTANCE PAYMENTS	77,641,480.51	
7135 03	340 7210	FEES AND OTHER CHARGES	455.00	
		ADVERTISING SERVICES	95,000.00	
04		FREIGHT/DELIVERY SERVICES	2,144.11	
		ST OFC OF RISK MNGMT ASSESSENTS	8,858.14	
T200		SWCAP REIMBURSEMENT TO UNAPP GR 0001	206,592.85	
7300 * GAAP SRC/OBJ 03	340	OTHER EXPENDITURES	313,050.10	
* GAAP CATEGORY 04		EXPENDITURES	89,881,053.61	
TOTAL EXPENDITURES			89,881,053.61	
EXCESS(DEFICIENCY) OF REVENUES C	VER(UNDER)	EXPENDITURES	59,746,193.05	
05	3972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	0.00	
†5GAAP SRC/OBJ 05	00	TRANSFERS-IN	0.00	
05	10 7972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	0.00	

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM ************************************				
GAAP GL ACCT GL GAAP COMPT CATEGORY.FUNC.CLASS	TITLE ************************************	CURRENT 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				
PURDIGATINGETY GOMMASSION OF TEXAS (473)				
OPERATING STATEMENT - GOVERNMENTAL FUNDS * GAAP FUND 5100	GR ACCT - SYSTEM BENEFIT	813,434,181.90		
* GAAP FUND TY 02	SPECIAL REVENUE	813,434,181.90		

DAFR8590 473 AFR 02 13 CYCLE: 10/16/13 21:10 55	JCAS RJE R473 518 RUN DATE: 10/16			D) () 0(GLA CFM: 02 LCY: 1		` ,	USAS 01 11
(AGY)473 (ORG) (AGL)	• •	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
GAAP FUND TYPE 11 (SOVERNMENTAL CAPITAL ASSET BASIS GEN FIXED ASSETS ACC	CONVERSION ADJUCT GROUP	**************************************	*****			
	ACCT SRC/OBJ OBJ	TITLE	*******	******	******	CURRENT YEAR	*******
NET CHANGE IN FUND BALAN	NCE					0.0	00
FUND BALANCE - BEGINNING	3					0.0	00
FUND BALANCE - BEGINNING	G, AS RESTATED					0.0	00
FUND BALANCE - ENDING						0.0	00
* GAAP FUND 9998		GEN FIXED ASSI	ETS ACCT GROUP			0.0	00
* GAAP FUND TY 11		CAPITAL ASSET	BASIS CONVERSI	ON ADJUSTMTS		0.0	00
PUBLIC UTILITY COMMISSION	ON OF TEXAS (473)						

OPERATING STATEMENT - GOVERNMENTAL FUNDS

DAFR8590 473 AFR 02 13 JCAS RJE R47 CYCLE: 10/16/13 21:10 5518 RUN DATE: 10/1	3 2(ORG) () 3(OBJ) 3(6/13 TIME: 23:01 59 CFY: 14	, , , , , , ,) () USAS : 00 FICHE: 473 01 12
(AGY)473 (ORG) (PRG) (AGL) (GRT)	(NAC) (APP) (PRJ) (SS1)	(FND) (COB) (SS2)	(AOB) (GLA)
PERCENT OF YEAR ELAPSED: 100% **********************************	REPORT PERIOD= ADJUST ************************************		PROD SYSTEM ************************************
GAAP FUND 9997 LONG-TERM LIABILITI		*******	
GAAP GL ACCT GL GAAP COMPT ACCT SRC/OBJ OBJ GATBGORY.FUNC.CLASS	TITLE	*******	CURRENT YEAR ************************************
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING GAAP			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00
* GAAP FUND 9997	LONG-TERM LIABILITIES BASI	S CONVERSION	0.00
* GAAP FUND TY 12	LONG-TERM LIAB BASIS CONVE	RSION ADJUSTMT	0.00
PUBLIC PEIGETY COMMISSION OF TEXAS (473)	GOVERNMENTAL		814,497,758.96
OPERATING STATEMENT - GOVERNMENTAL FUNDS * AGENCY 473			814,497,758.96

DAFR8585 473 AFR 02 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(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 13

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 09 (AGL) (GRT) (PRJ) (SS1) (SS2)

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 EMPLO	DY DEDUCT- OFFSET ACCT		1
GL GL COMP CAT CLS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 0045 CASH IN STATE TREASURY		500.00	500.00
004 CA CASH IN STATE TREASURY		500.00	500.00
GL CLS * 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
200 CL ACCOUNTS PAYABLE		.00	.00
GL CLS 21 300 1149 FUNDS HELD FOR OTHERS		500.00-	500.00-
300 CL FUNDS HELD FOR OTHERS PUBLIC UTILITY COMMISSION OF TEXAS (473)		500.00-	500.00-
STATEMENT OF 1 NET REARTH 1 PABIL NET EBOSITION FORMAT	r	500.00-	500.00-
** TOTAL LIABILITIES AND OTHER CREDITS		500.00-	500.00-
45 372 **** 2400-POST CLS FIDUC NET ASSETS	5	.00	.00
372 NET POSITION HELD IN TRUST-FIDUO	CIARY FDS	.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LEVER	CONLY	.00	.00
620 FUND BALANCE - UNRESERVED/UNDESI	IGNATED	.00	.00
GL CLS * GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND	D FD BAL/NET POSITION	500.00-	500.00-
* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEI	DUCT- OFFSET ACCT	.00	.00

DAFR8585 473 AFR 02 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(GLA)	() () USAS
CVCLE: 10/16/13 21:10 5518	DIM DATE: 10/16/13	TTME - 23 - 01	19 CEV• 14 CEM• 02 LCV• 13	T.CM+ 00 ETCHE+ 473 13

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 09 (AGL) (GRT) (PRJ) (SS1) (SS2)

	YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 13	*******	PROD SYSTEM
GAAP FUND GAAP FUND	GROUP 03 FIDUCIARY TYPE 09 AGENCY FUNDS 0882 CITY, CTY, MTA & SPI			2
GL GL	COMP	AGY	CURRENT	PRIOR
CAT CLS ******	GL TITLE ************************************	GL **************	YEAR *********************	YEAR *******
01 004	0045 CASH IN STATE TREASURY SHARED CASH		.00	.00
	004 CA CASH IN STATE TREASURY		.00	0.0
GL CLS * GLA CAT	01 CURRENT ASSETS		.00	.00
ðð4ΨOTAL A	SSETS AND OTHER DEBITS		.00	.00
21 300	1149 FUNDS HELD FOR OTHERS		.00	.00
	300 CL FUNDS HELD FOR OTHERS		.00	.00
	21 CURRENT LIABILITIES LITY COMMISSION OF TEXAS (473)		.00	.00
\$TA#EMENT _I	PEBLETTESITABNOTHEET CRESITION FORMAT		.00	.00
45 372	**** 2400-POST CLS FIDUC NET ASSETS		.00	.00
	372 NET POSITION HELD IN TRUST-FIDUC	IARY FDS	.00	.00
GL CLS * GLA CAT	45 NET POSITION		.00	.00
51 620	2240 FB-UNRESERVED-UNDESIGNATED-OTH		.00	.00
	FFS SYSTEM CLEARING - GL LEVEL	ONLY	.00	.00
	620 FUND BALANCE - UNRESERVED/UNDESIG	GNATED	.00	.00
GL CLS * GLA CAT	51 FUND BALANCE (DEFICITS)		.00	.00
₫₫9ŊET POS	ITION WITH CURRENT CHANGES		.00	.00
** TOTAL I	IABILITIES, OTHER CR, DEF INFLOWS AND	FD BAL/NET POSITION	.00	.00
* GAAP FUN	D 0882 CITY, CTY, MTA & SPD AGE	NCY	.00	.00

DAFR8585 473 AFR 02 13 JCAS RJE R473 2(ORG) () () 3(FND) () 3(GLA) () () 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 13

09 (AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)

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PROD SYSTEM

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(AGL) (GRT) (PRJ) (SS1) (SS2)

**** 2400-POST CLS FIDUC NET ASSETS

372 NET POSITION HELD IN TRUST-FIDUCIARY FDS

45

GL CLS

372

REPORT PERIOD= ADJUSTMENT FY= 13 PERCENT OF YEAR ELAPSED: 100% GAAP FUND GROUP FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS 3 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY GLCOMP AGY CURRENT PRIOR CAT CLS $_{
m GL}$ TITLE GLYEAR YEAR 01 001 0015 IMPREST CASH ON HAND .00 .00 001 CA CASH ON HAND .00 .00 GL CLS 01 004 0045 CASH IN STATE TREASURY .00 570,000.00 SHARED CASH .00 .00 004 CA CASH IN STATE TREASURY .00 570,000.00 GL CLS 01 020 9000 LEGISLATIVE APPROPRIATIONS .00 .00 020 CA LEGISLATIVE APPROPRIATIONS .00 0047 .00 GL CLS * GLA CAT 01 CURRENT ASSETS 570,000.00 .00 PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENTAGE NETANOS THEN DENETS POSITION FORMAT 570,000.00 .00 200 1009 VOUCHERS PAYABLE 21 .00 .00 200 CL ACCOUNTS PAYABLE .00 .00 GL CLS 205 1049 CL INTERFUND PAYABLE .00 .00 205 CL INTERFUND PAYABLE .00 .00 GL CLS 21 300 1140 FUNDS HELD FOR OTHERS .00 570,000.80-FUNDS HELD FOR OTHERS .00 300 CL FUNDS HELD FOR OTHERS .00 570,000.00-GL CLS * GLA CAT 21 CURRENT LIABILITIES .00 570,000.00-††₄TOTAL LIABILITIES AND OTHER CREDITS 570,000.00-.00

PERCENT OF YEAR ELAPSED: 100% REPORT ************************************			PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900	,		4
GL GL COMP CAT CLS GL TITLE ************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT 45 NET POSITION		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER FFS SYSTEM CLEARING - GL LEVEL ONLY		.00 .00	.00
620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
559NET 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) - A PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENT OF NET POSITION - NET POSITION FORMAT	GENCY	.00	.00

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(GLA)

(AOB)

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

REPORT PERIOD= ADJUSTMENT FY= 13 PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM GAAP FUND GROUP FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS 5 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY COMP AGY CURRENT PRIOR CAT CLS $_{
m GL}$ TITLE GLYEAR YEAR 0015 IMPREST CASH ON HAND 01 001 .00 .00 001 CA CASH ON HAND .00 .00 GL CLS 004 0045 CASH IN STATE TREASURY .00 .00 004 CA CASH IN STATE TREASURY .00 .00 GL CLS * GLA CAT 01 CURRENT ASSETS .00 .00 ** TOTAL ASSETS AND OTHER DEBITS .00 .00 21 200 1009 VOUCHERS PAYABLE .00 .00 PUBLIC UTILITY COMMESSIONS OF A TEXAS (473) .00 .00 STATEMENT OF NET POSITION - NET POSITION FORMAT 21 300 1140 FUNDS HELD FOR OTHERS .00 .00 FUNDS HELD FOR OTHERS .00 .00 300 CL FUNDS HELD FOR OTHERS .00 .00 GL CLS * GLA CAT 21 CURRENT LIABILITIES .00 .00 † 44 GOTAL LIABILITIES AND OTHER CREDITS .00 .00 45 372 **** 2400-POST CLS FIDUC NET ASSETS .00 .00 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS .00

GL CLS 51 630

GL CLS

51 620

* GLA CAT 45 NET POSITION

2240 FB-UNRESERVED-UNDESIGNATED-OTHER

2245 FUND BALANCE - UNALLOCATED

620 FUND BALANCE - UNRESERVED/UNDESIGNATED

FFS SYSTEM CLEARING - GL LEVEL ONLY

DAFR8585 473 AFR 02 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(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 13

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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 0901 SAVINGS BOND ACCOU			6
GL GL COMP CAT CLS GL TITLE ************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS * GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AN	D FD BAL/NET POSITION	.00	.00
* GAAP FUND 0901 SAVINGS BOND ACCOUNT (0	901) - AGENCY	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENT OF NET POSITION - NET POSITION FORMAT 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 13

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

	YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13	*******	PROD SYSTEM
GAAP FUND GAAP FUND			7
GL GL CAT CLS	**************************************	CURRENT YEAR	PRIOR YEAR
01 004	0045 CASH IN STATE TREASURY SHARED CASH	.00	.00
GL CLS	004 CA CASH IN STATE TREASURY	.00	.00
01 052	0231 ACCTS. RECEIVABLE - UNBILLED	.00	.00
0047 GL CLS	052 CA ACCOUNTS RECEIVABLES, NET	.00	.00
	01 CURRENT ASSETS	.00	.00
** TOTAL A	SSETS AND OTHER DEBITS	.00	.00
	1140 FUNDS HELD FOR OTHERS LITY COMMANSIONLOFFERVAGHER33) OF NET POSITION - NET POSITION FORMAT	.00	.00
GL CLS	300 CL FUNDS HELD FOR OTHERS	.00	.00
	21 CURRENT LIABILITIES	.00	.00
††45otal l	JABILITIES AND OTHER CREDITS	.00	.00
45 372	**** 2400-POST CLS FIDUC NET ASSETS	.00	.00
ar ara	372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
GL CLS * GLA CAT	45 NET POSITION	.00	.00
51 620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER 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
9999	950 SYSTEM ACCOUNTS	.00	.00
GL CLS * GLA CAT	51 FUND BALANCE (DEFICITS)	.00	.00

DAFR8585 473 AFR 02 13 CYCLE: 10/16/13 21:10 5518	JCAS RJE R473 2(ORG) () (RUN DATE: 10/16/13 TIME: 23:01 59 C) 3(FND) () 3(GLA) FY: 14 CFM: 02 LCY: 13	() () USAS LCM: 00 FICHE: 473 13	03
				09
PERCENT OF YEAR ELAPSED: 10		ADJUSTMENT FY= 13 **********	******	PROD SYSTEM
GAAP FUND GROUP 03 GAAP FUND TYPE 09 GAAP FUND 0942	FIDUCIARY AGENCY FUNDS TEXASAVER HOLD-TRNSMIT 401K(0942)AGE			8
GL GL COMP CAT CLS GL TITLE		AGY GL	CURRENT YEAR ***********	PRIOR YEAR
** NET POSITION WITH CURREN	NT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER	R CR, DEF INFLOWS AND FD BAL/NET POSIT	ION	.00	.00

.00

.00

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

0942 TEXASAVER HOLD-TRNSMIT 401K(0942)AGENCY

* GAAP FUND

DAFR8585 473 AFR 02 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(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 13

(PRJ)

(AGL)

(GRT)

09 (AGY)473 (ORG) (NAC) (APP) (FND) (COB) (AOB) (GLA) (PRG) (SS1)

(SS2)

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PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM FIDUCIARY GAAP FUND GROUP GAAP FUND TYPE 09 AGENCY FUNDS 9 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY CURRENT PRIOR CAT CLS GL TITLE GLYEAR YEAR 01 004 0045 CASH IN STATE TREASURY .00 .00 004 CA CASH IN STATE TREASURY .00 .00 GL CLS * GLA CAT 01 CURRENT ASSETS .00 .00 ** TOTAL ASSETS AND OTHER DEBITS .00 .00 21 300 1149 FUNDS HELD FOR OTHERS .00 .00 300 CL FUNDS HELD FOR OTHERS .00 .00 GL CLS * GLA CAT 21 CURRENT LIABILITIES .00 .00 PWB45GAUTL41EYLGOMMISANONOGRERECACO1433) .00 .00 STATEMENT OF NET POSITION - NET POSITION FORMAT 45 372 **** 2400-POST CLS FIDUC NET ASSETS .00 .00 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS .00 .00 GL CLS * GLA CAT 45 NET POSITION .00 .00 51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 630 2245 FUND BALANCE - UNALLOCATED 51 .00 .00 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 9999 .00 GL CLS * 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 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY * GAAP FUND .00 .00

DAFR8585 473 AFR 02 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(GLA)	() ()	USAS
GVGT TL. 10/16/13 31.10 EE10	DIDI DAME - 10/16/12	MTMT. 22.01 EQ	CESS. 14 CEM.	02 TOTA 12	TOM: 00 DECITE: 472 12	

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 13

(GLA) 09 (AOB) (AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (GRT) (AGL) (PRJ) (SS1) (SS2)

	F YEAR ELAPSED: 100% REPORT PERIOD=	ADJUSTMENT FY= 13	PROD SYSTE	ΞM
GAAP FUND GAAP FUND GAAP FUND	TYPE 09 AGENCY FUNDS 1000 UNAPPROPRIATED GENERAL REVENUE		10	
GL GL CAT CLS	**************************************	AGY CURRI GL YEAR	ENT PRIOR YEAR	
01 004	0045 CASH IN STATE TREASURY SHARED CASH LEGISLATIVE CASH 004 CA CASH IN STATE TREASURY		.00 .00 .00 .00	
GL CLS 01 065	0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	
0047 0048 GL CLS	065 CA INTERFUND RECEIVABLE		.00	
	01 CURRENT ASSETS ASSETS AND OTHER DEBITS		.00	
	LITY9COMMESSERN OF YEARS (473) OF NET POSITION - NET POSITION FORMAT		.00	
GL CLS	200 CL ACCOUNTS PAYABLE		.00	
21 205	1049 CL INTERFUND PAYABLE 205 CL INTERFUND PAYABLE		.00	
GL CLS 21 300	1149 FUNDS HELD FOR OTHERS		.00	
a. a. a	300 CL FUNDS HELD FOR OTHERS		.00	
GL CLS * GLA CAT	21 CURRENT LIABILITIES		.00	
	LIABILITIES AND OTHER CREDITS		.00	
45 372	**** 2400-POST CLS FIDUC NET ASSETS 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	
GL CLS * GLA CAT	45 NET POSITION		.00	
51 620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	

	PORT PERIOD= ADJUSTMENT FY= 13	********	PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 1000 UNAPPROPRIATED GENERAL			11
GL GL COMP CAT CLS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR *******
620 FUND BALANCE - UNRESERVED/UNDESIGNAT	ED	.00	.00
51 630 2245 FUND BALANCE - UNALLOCATED		.00	.00
630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS * 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 REVEN	UE	.00	.00
PUBLIC FUNDITYPEOMMISSIQUEREYTEXASS(473) STATEMENT OF NET POSITION - NET POSITION FORMAT		.00	.00

DAFR8585 473 AFR 02 13	JCAS RJE R473	2(ORG) ()	() 3(FND)	() 3(GLA)	() ()	USAS
CVCT E. 10/16/12 21.10 EE10	DIMI DATE: 10/16/12	TTME 22.01	EΩ	CEV. 1/ CE	M. 02 TOV. 12	T CM .	00 ETCUE. 47	2 12

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

PERCENT OF YEAR ELAPSED: 100% REPORT	PERIOD= ADJUSTMENT FY= 13		PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND			12
**************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
****************	********	************	******
01 004 0045 CASH IN STATE TREASURY SHARED CASH		.00	.00
004 CA CASH IN STATE TREASURY		.00	.00
GL CLS 01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
0047 065 CA INTERFUND RECEIVABLE		.00	.00
GL CLS * GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 200 1009 VOUCHERS PAYABLE PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00	.00
STATEMENT OF ONE LPASSONS - PAFTBERSITION FORMAT		.00	.00
GL CLS 21 205 1049 CL INTERFUND PAYABLE		.00	.00
205 CL INTERFUND PAYABLE		.00	.00
GL CLS 21 211 1050 DUE TO OTHER AGENCIES DUE TO OTHER AGENCIES	33208520 47508520	.00	.00
211 CL DUE TO OTHER AGENCIES		.00	
GL CLS * GLA CAT 21 CURRENT LIABILITIES		.00	.00
105TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
45 372 **** 2400-POST CLS FIDUC NET ASSETS		.00	.00
372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
GL CLS * GLA CAT 45 NET POSITION		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

PERCENT OF YEAR ELAPSED: 100% R	REPORT PERIOD= ADJUSTMENT FY= 1		PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST GAAP FUND 0852 SYSTEM BENEFIT TRUST F	FUNDS FUND		13
GL GL COMP CAT CLS GL TITLE ************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
620 FUND BALANCE - UNRESERVED/UNDESIGNA GL CLS 51 800 9003 ENCUMBRANCES (REPORTING AGENCIES) BUDGET RESERVATION FOR ENCUMBRANCE		.00	.00
800 BUDGETARY GL CLS * GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
550NET POSITION WITH CURRENT CHANGES ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD	DAI/MET DOSTITON	.00	.00
* GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00	.00
* GAAP FUND GROUP 03 FIDUCIARY	3	.00	.00
* AGENCY 473		.00	.00

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 01 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM GAAP FUND GROUP GOVERNMENTAL GAAP FUND TYPE 01 GENERAL 1 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL GL GL B/C COMP AGY CURRENT PRIOR CT CLS IND GL TITLE GLYEAR YEAR 01 001 N 0010 CASH ON HAND .00 .00 0015 IMPREST CASH ON HAND .00 .00 0020 PETTY CASH ON HAND .00 .00 001 CA CASH ON HAND .00 .00 GL CLS §1 002 N 0040 CASH IN BANK .00 1,000080 0042 PETTY CASH IN BANK .00 N 0043 TRAVEL CASH IN BANK 5,000.00 5,000.00 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS) 5,000.00 6,000.00 GL CLS №1 004 N 0045 CASH IN STATE TREASURY 222,032,416.66-216,335,394.47-0047 SHARED CASH .00 N 216,409,385,57 0048 LEGISLATIVE CASH 222,032,416.66 PUBLIC UTILITY COMMISSION OF TEXAS (473) 73,991.10 004 CA CASH IN STATE TREASURY .00 GL CLS Q1 012 N 0052 CASH IN U. S. TREASURY .00 .00 N 012 CA RESTRICTED-CASH IN FEDERAL TREASURY .00 .00 GL CLS 01 020 N 9000 LEGISLATIVE APPROPRIATIONS 2,313,186.21 2,298,539.67 020 CA LEGISLATIVE APPROPRIATIONS 2,313,186.21 2,298,539.67 GL CLS 01 052 N 0230 ACCTS. RECEIVABLE - BILLED 14,339.90 14,339.90 0231 ACCTS. RECEIVABLE - UNBILLED 14,339.90-14,339.90-052 CA ACCOUNTS RECEIVABLES, NET .00 .00 GL CLS 01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00 N 065 CA INTERFUND RECEIVABLE .00 .00 GL CLS 01 072 N 0284 DUE FROM OTHER AGENCIES .00 .00 0284 DUE FROM OTHER AGENCIES 32001650 .00 .00 0284 DUE FROM OTHER AGENCIES 45500010 .00 .00 90773700 0284 DUE FROM OTHER AGENCIES .00 .00

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 GL GL B/C COMP AGY CURRENT CT CLS IND GL TITLE $_{
m GL}$ 072 CA DUE FROM OTHER AGENCIES .00 .00 GL CLS 01 080 N 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI .00 .00 080 CA CONSUMABLE INVENTORIES .00 .00 GL CLS * GLA CAT 01 CURRENT ASSETS 2,378,530.77 2,318,186.21 .00 STATEMENT OF ONET POSYTYCHS - TRACENER SHEET FORMAT (GWFS) .00 146 NC LOANS AND CONTRACTS .00 .00 06 150 N 0355 VEHICLES, BOATS AND AIRCRAFT .00 .00 PUBLIC UTILITY COMMERCESONBORTSEXAS ATRENAFT, NET .00 .00 06 151 N 0345 FURNITURE/EQUIPMENT .00 .00 151 FURNITURE AND EQUIPMENT, NET .00 .00 GL CLS 06 158 N 0360 LIBRARY BOOKS-NON DEPRECIABLE .00 .00 158 OTHER CAPITAL ASSETS, NET .00 .00 GL CLS * GLA CAT 06 NON-CURRENT ASSETS .00 .00 11 190 N 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION .00 .00 190 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 141,112.41-172,632.27-1010 ACCOUNTS PAYABLE 249.95-.00 200 CL ACCOUNTS PAYABLE 172,632.27-141,362.36-GL CLS 21 203 N 1015 PAYROLL PAYABLE 1,113,246.79-1,213,455.06-N

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 AGY GL GL B/C COMP CURRENT PRIOR CT CLS IND GL TITLE $_{\mathtt{GL}}$ YEAR 203 CL PAYROLL PAYABLE 1,113,246.79-1,213,455.06-GL CLS 21 205 N 1049 CL INTERFUND PAYABLE .00 .00 205 CL INTERFUND PAYABLE .00 .00 GL CLS 21 210 N 1052 DUE TO UNIV COMPONENTS / SYSTEM .00 .00 STATEMENT OF NET POSITION THER FUNDS SHEET FORMAT (GWFS) .00 .00 .00 21 211 N 1050 DUE TO OTHER AGENCIES .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 PUBLIC UTILITY560MMHESFONOPREREXGEN64E3) 90773700 .00 .00 211 CL DUE TO OTHER AGENCIES N .00 .00 NGL CLS N1 230 N 1025 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00 N 230 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00 GL CLS 21 300 N 1140 FUNDS HELD FOR OTHERS .00 .00 1149 FUNDS HELD FOR OTHERS .00 .00 300 CL FUNDS HELD FOR OTHERS .00 .00 GL CLS * 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 .00 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00 51 362 N 2075 FD BAL-RESERVED FOR CONSUM. INVENT. .00 .00 362 FD BAL RESERVED FOR INVENTORIES .00 .00 51 364 N 2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS .00 .00

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 AGY GL GL B/C COMP CURRENT PRIOR CT CLS IND GL TITLE GLYEAR YEAR 364 FD BAL RESERVED FOR IMPREST ACCT. .00 .00 GL CLS 51 366 N 2085 FD BAL-RESERVED FOR NC INTERFUND REC .00 .00 366 FD BAL RESERVED FOR INTERFUND LOANS .00 .00 GL CLS 51 520 N 2310 FD BAL-RESTRICTED .00 32.34-32.34-STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) .00 51 550 N **** 2325-POST CLS FFS FB UNASSIGNED 1,063,577.06-992,411.10-550 FD BAL-UNASSIGNED 1,063,577.06-992,411.10-GL CLS EUBLESOUTHLITY460MMESGHRESERVEEXONDESTENATED-OTHER .00 .00 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 GL CLS 51 630 N 2030 INVESTMENT IN GENERAL FIXED ASSETS .00 .00 2055 FB - UNENCUM APPROP - SUBJECT TO LAP .00 N .00 2245 FUND BALANCE - UNALLOCATED .00 .00 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00 GL CLS §1 800 N 9001 ENCUMBRANCES .00 19,313.86 N 9003 ENCUMBRANCES (REPORTING AGENCIES) 156,119.51 9005 BUDGET RESERVATION FOR ENCUMBRANCES 156,119.51-19,313.06-800 BUDGETARY .00 .00 GL CLS §1 950 N 9200 PAYROLL CLEARING .00 .00 9201 PAYROLL CLEARING OFFSET .00 N .00 9202 PAYROLL SYSTEM CLEARING .00 .00 950 SYSTEM ACCOUNTS .00 .00 GL CLS * GLA CAT 51 FUND BALANCE (DEFICITS) 992,443.44-1,063,577.06-** 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-

DAFR8581 473 AFR 03 13	JCAS RJE R473 2(ORG) () () 3(FND) () 3(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 13	01
				01
PERCENT OF YEAR ELAPSED: 100		ADJUSTMENT FY= 13		PROD SYSTEM
**************	**********	*******	**********	*PAGE
GAAP FUND GROUP 01	GOVERNMENTAL			
GAAP FUND TYPE 01	GENERAL			5
GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL			•
*************	***********	********	***********	******
GL GL B/C COMP		AGY	CURRENT	PRIOR
CT CLS IND GL TITLE		GL	YEAR	YEAR
***************	************	**********	***********	*****
* GAAP FUND 0001 GENER	RAL REVENUE (0001)-GENERAL		.00	
				.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

DAFR8581 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FN	ND) () 3(GLA)	() ()	USAS
CYCLE: 10/16/13 21:10 5518	RIIN DATE: 10/16/11	3 TIME: 23:01 59	CFY: 14	CFM: 02 LCY: 13	LCM: 00 FICHE: 473 13	

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 01 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13	******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL		*****PAGE
GAAP FUND TYPE 01 GENERAL		6
GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY ************************************	********	******
GL GL B/C COMP AGY	CURRENT	PRIOR
CT CLS IND GL TITLE GL	YEAR	YEAR
***************************************	*********	******
01 004 N 0045 CASH IN STATE TREASURY	.00	
0047 SHARED CASH	.00	.00
0048 LEGISLATIVE CASH	.00	.00 .00
004 CA CASH IN STATE TREASURY	.00	
GL CLS	•00	.00
N1 020 N 9000 LEGISLATIVE APPROPRIATIONS	.00	.00
N account to the second		•00
STATEMENT OF THE CONTROL OF THE CONT	.00	.00
GL CLS 01 052 N 0230 ACCTS. RECEIVABLE - BILLED	.00	
0231 ACCTS. RECEIVABLE - UNBILLED	.00	.00 .00
AFO CA ACCOUNTED DECERTIVADE DE AVER	00	•00
052 CA ACCOUNTS RECEIVABLES, NET BUBLIC UTILITY COMMISSION OF TEXAS (473)	.00	.00
* GLA CAT 01 CURRENT ASSETS	.00	••
N		.00
** TOTAL ASSETS AND OTHER DEBITS	.00	.00
21 200 N 1009 VOUCHERS PAYABLE	.00	
1010 ACCOUNTS PAYABLE	.00	.00
		.00
200 CL ACCOUNTS PAYABLE	.00	.00
GL CLS 21 203 N 1015 PAYROLL PAYABLE	.00	
N .		.00
203 CL PAYROLL PAYABLE	.00	.00
GL CLS 21 211 N 1050 DUE TO OTHER AGENCIES	.00	
11 111 N 1000 201 10 01111N NOTICE		.00
211 CL DUE TO OTHER AGENCIES	.00	.00
GL CLS * GLA CAT 21 CURRENT LIABILITIES	.00	.00
" GLA CAI ZI CURRENI LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS	.00	00
54 060 H 0050		.00
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00

PERCENT OF YEAR ELAPSED: 100% REP	ORT PERIOD= ADJUSTMENT FY= 1		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY		7
**************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER 9999 FFS SYSTEM CLEARING - GL LEVEL ONL	У	.00	.00
620 FUND BALANCE - UNRESERVED/UNDESIGNATE	D	.00	.00
51 630 N 2245 FUND BALANCE - UNALLOCATED	a)	.00	.00
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWF 630 OBSOLETE FB ACCTS UNDER GASE 34 GL CLS	s)	.00	.00
51 800 N 9001 ENCUMBRANCES 9005 BUDGET RESERVATION FOR ENCUMBRANCE	S	.00	.00
PUBLIC UTILETY GOMMEGENON OF TEXAS (473)		.00	.00
GL CLS 51 950 N 9202 PAYROLL SYSTEM CLEARING N		.00	.00
950 SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHAN	GES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD B	AL/NET POSITION	.00	.00
* GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)	-AGENCY	.00	.00

DAFR8581 473 AFR 03 13 JCAS RJE R473 2(ORG) () () 3(FND) () 3(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 13 01

(APP) (AGY)473 (ORG) (PRG) (NAC) (FND) (AGL) (GRT) (PRJ) (SS1)

(COB) (SS2)

(AOB)

01 (GLA)

PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 13		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL			· · · · · · · · PAGE
GAAP FUND TYPE 01 GENERAL GAAP FUND 5071 GR ACCT - EMISSIONS			8
**************************************	**************************************	CURRENT	**************************************
CT CLS IND GL TITLE	GL	YEAR	YEAR
* * * * * * * * * * * * * * * * * * *	**********	**********	*****
01 004 N 0045 CASH IN STATE TREASURY		.00	.00
0047 SHARED CASH		.00	.00
004 CA CASH IN STATE TREASURY		.00	.00
01 065 N 0279 CA INTERFUND RECEIVABLE-NO PO	ST DOC	.00	.00
065 CA INTERFUND RECEIVABLE		.00	.00
GLATEMENT OF NET POSITION - BALANCE SHEET FORMA 01 072 N 0284 DUE FROM OTHER AGENCIES	T(GWFS) 90200010	.00	.00
0284 DUE FROM OTHER AGENCIES	90250710	.00	.00
072 CA DUE FROM OTHER AGENCIES		.00	.00
GL CLS PUBLACCWFILGTYCGQXMAGSA99E9E TEXAS (473)		.00	.00
N ** TOTAL ASSETS AND OTHER DEBITS		.00	
			.00
21 200 N 1009 VOUCHERS PAYABLE		.00	.00
200 CL ACCOUNTS PAYABLE GL CLS		.00	.00
21 205 N 1049 CL INTERFUND PAYABLE		.00	.00
205 CL INTERFUND PAYABLE		.00	••
GL CLS * GLA CAT 21 CURRENT LIABILITIES		.00	.00
" GLA CAI ZI CURRENI LIADILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRAN	CES	.00	.00
360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS 51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OT	HER	.00	
9999 FFS SYSTEM CLEARING - GL LEVE	L ONLY	.00	.00 .00
620 FUND BALANCE - UNRESERVED/UNDESIG	GNATED	.00	.00
GL CLS			

PERCENT OF YEAR ELAPSED: 100%	1121 0111 1 2112 02 112 0 0 2 1112 11 2 0	*******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL			~ ~ ~ ~ ~ PAGE
GAAP FUND TYPE 01 GENERAL GAAP FUND 5071 GR ACCT - EMISSIONS	REDUCTION PLAN		9
**************************************	**************************************	**************************************	**************************************
CT CLS IND GL TITLE	GL	YEAR	YEAR
***********	**********	*********	******
51 800 N 9001 ENCUMBRANCES	(T.T.G.)	.00	.00
9003 ENCUMBRANCES (REPORTING AGENC		.00	.00
9005 BUDGET RESERVATION FOR ENCUMB	RANCES	.00	.00
800 BUDGETARY GL CLS		.00	.00
GL CLS 於 GLA CAT 51 FUND BALANCE (DEFICITS) N		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT	CHANGES	.00	0.0
STATEMENT OF NET POSITION - BALANCE SHEET FORMA	T(GWFS)		.00
\$\frac{1}{2} \text{TOTAL}^T LIABILITIES, OTHER CR, DEF INFLOWS AND	ŤĎĎĎŽĹ/NET POSITION	.00	.00
		•	.00
* GAAP FUND 5071 GR ACCT - EMISSIONS REDU	CTION PLAN	.00	.00
* GAAP FUND TYPE 01 GENERAL PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PE	ERIOD= ADJUSTMENT FY= 1		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT			10
**************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASURY 0047 SHARED CASH		838,530,160.56 .00	766,658,202.40 .00
004 CA CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
GL CLS 01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC N		.00	.00
065 CA INTERFUND RECEIVABLE		.00	.00
GTAFESENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)	47351000	.00	.00
070 CA DUE FROM OTHER FUNDS		.00	.00
GL CLS * GLA CAT 01 CURRENT ASSETS PUBLIC UTILITY COMMISSION OF TEXAS (473)		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 1010 ACCOUNTS PAYABLE		19,962,584.93- 5,133,357.73-	12,970,213.55- .00
200 CL ACCOUNTS PAYABLE		25,095,942.66-	12,970,213.55-
GL CLS 21 203 N 1015 PAYROLL PAYABLE N		36.00-	.00
203 CL PAYROLL PAYABLE		36.00-	.00
GL CLS 21 205 N 1049 CL INTERFUND PAYABLE		.00	.00
205 CL INTERFUND PAYABLE		.00	.00
GL CLS 21 211 N 1050 DUE TO OTHER AGENCIES	33251000 47551000 90200010	.00 .00 .00	.00 .00 .00
211 CL DUE TO OTHER AGENCIES		.00	.00
NIL CLS P1 300 N 1149 FUNDS HELD FOR OTHERS N		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM *******************PAGE GAAP FUND GROUP 01 GOVERNMENTAL 11 GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT AGY CURRENT GL GL B/C COMP PRIOR CT CLS IND GL TITLE GLYEAR ********** 300 CL FUNDS HELD FOR OTHERS .00 .00 GL CLS * 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 .00 STATEMENT OF NET POSTTION - BALANCE SHEET FORMAT (GWFS) .00 51 520 N **** 2310-POST CLS FFS FB RESTRICTED .00 .00 520 FD BAL-RESTRICTED .00 .00 GL CLS PWBLIGOUTHLIFY1SOMMISSIONCOMMIFFES (473) 813,434,181.90-753,687,988.85-530 FD BAL-COMMITTED 813,434,181.90-753,687,988.85-GL CLS 51 610 N 2150 FD BAL UNRES DESIG FOR OTHER .00 .00 610 FD BAL - UNRES DESIG FOR OTHER .00 .00 GL CLS 51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 GL CLS 51 800 N 9001 ENCUMBRANCES .00 5,373,233.39 9003 ENCUMBRANCES (REPORTING AGENCIES) 3,148,631.96 N 5,373,233.39-9005 BUDGET RESERVATION FOR ENCUMBRANCES 3,148,631.96-800 BUDGETARY .00 .00 GL CLS 950 N 9202 PAYROLL SYSTEM CLEARING .00 .00 N 950 SYSTEM ACCOUNTS .00 .00 GL CLS 813,434,181.90-753,687,988.85-* GLA CAT 51 FUND BALANCE (DEFICITS) ** 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-

DAFR8581 473 AFR 03 13 CYCLE: 10/16/13 21:10 5518	JCAS RJE R473 2(ORG) () (RUN DATE: 10/16/13 TIME: 23:01 59) 3(FND) () 3(GLA) CFY: 14 CFM: 02 LCY: 13	() () USAS LCM: 00 FICHE: 473 13	01
				02
PERCENT OF YEAR ELAPSED: 10	00% REPORT PERIOD=	: ADJUSTMENT FY= 13 ************	******	PROD SYSTEM **PAGE
GAAP FUND GROUP 01 GAAP FUND TYPE 02 GAAP FUND 5100		***************************************	*****	12
GL GL B/C COMP CT CLS IND GL TITLE	********	AGY GL **********************************	CURRENT YEAR ***********	PRIOR YEAR ******
* GAAP FUND 5100 GR 2	ACCT - SYSTEM BENEFIT		.00	.00
* GAAP FUND TYPE 02 SPEC	CIAL REVENUE		.00	.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

DAFR8581 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(GLA)	() () USAS
CVCT E. 10/16/12 21.10 5519	DIM DATE: 10/16/12	TTME: 22.01 50	CEV• 14 CEM• 02 LCV• 13	TCM. OO ETCUE. 472 12

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 11 (AGL) (GRT) (PRJ) (SS1) (SS2)

	EPORT PERIOD= ADJUSTMENT FY= 13		PROD SYSTEM
######################################	NVERSION ADJUSTMTS GROUP		13
GL GL B/C COMP CT CLS IND GL TITLE ************************************	AGY GL *************	CURRENT YEAR **************	PRIOR YEAR *******
06 150 N 0355 VEHICLES, BOATS AND AIRCRAFT 0655 BC VEHICLES, BOATS AND AIRCRAFT 0656 BC ACCUM DEPR-VEHICLES, BOATS &	AIRC	.00 .00 .00	.00 .00 .00
150 VEHICLES, BOATS AND AIRCRAFT, NET GL CLS Q6 151 N 0345 FURNITURE/EQUIPMENT Y 0645 BC FURNITURE/EQUIPMENT STATEMENT OF 0550 PSCIACCIM DEPR FURN SHEED FORMAT(G	WFS)	.00 .00 174,003.20 121,250.39-	.00 234,707 ⁰ 96 197,951.09-
151 FURNITURE AND EQUIPMENT, NET GL CLS Q6 158 N 0360 LIBRARY BOOKS-NON DEPRECIABLE Y		.00	36,756.27
PUBLIC UTIL ITX 6 9MM RS&APNTRE TSXAFS (4 N2) GL CLS 06 159 N 0320 LAND		.00	.00
159 LAND & LAND IMPROVEMENTS GL CLS 06 165 Y 0693 BC COMPUTER SOFTWARE - INTANGIBL 0696 BC-ACCUM AMORT/COMPUTER SOFTWARE		.00 37,897.00 37,897.00-	.00 37,897.00 37,897.00-
165 COMPUTER SOFTWARE-INTANGIBLE, NET GL CLS * GLA CAT 06 NON-CURRENT ASSETS Y		.00 52,752.81	.00 36,756.27
** TOTAL ASSETS AND OTHER DEBITS		52,752.81	36,756.27
45 410 Y **** 3505-POST CLS BC CAP ASSETS/DEBT 410 INVESTED IN CAP ASSETS, NET RELATED		52,752.81- 52,752.81-	36,756.27- 36,756.27-
GL CLS 45 430 Y 9992 BC SYSTEM CLEARING		.00	.00
430 UNRESTRICTED NET POSITION GL CLS * GLA CAT 45 NET POSITION		.00 52,752.81-	.00 36,756.27-

PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 1		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 11 CAPITAL ASSET GAAP FUND 9998 GEN FIXED ASSE	BASIS CONVERSION ADJUSTMTS		14
GL GL B/C COMP CT CLS IND GL TITLE	AGY GL ****************************	CURRENT YEAR ************************************	PRIOR YEAR ******
51 620 N 9999 FFS SYSTEM CLEARING - GL	LEVEL ONLY	.00	.00
620 FUND BALANCE - UNRESERVED/U	JNDESIGNATED	.00	.00
GL CLS 51 630 N 2030 INVESTMENT IN GENERAL FI	XED ASSETS	.00	.00
630 OBSOLETE FB ACCTS UNDER GAS	3B 34	.00	.00
gl cls *TGLA_CAT of NET POSITION - (DEFICITS) STATEMENT OF NET POSITION - (BALANCE SHEET	FORMAT(GWFS)	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CU	JRRENT CHANGES	52,752.81-	36,756.27-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOW	NS AND FD BAL/NET POSITION	52,752.81-	36,756.27-
PUBLIC PULL COMMISSIQUNOFIXENASSETS) AC	CT GROUP	.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS	CONVERSION ADJUSTMTS	.00	.00

DAFR8581 473 AFR 03 13	JCAS RJE R473	2(ORG) ()	() 3(FND) () 3(GLA)	() () USAS	
CYCLE: 10/16/13 21:10 5518	RUN DATE: 10/16/13	3 TIME: 23:01 59	CFY: 14 CFM: 02 LCY: 13	LCM: 00 FICHE: 473 13	01

(GLA)

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

***************************************	OD= ADJUSTMENT FY	= 13 *************	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION 2 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONV	ERSION		15
**************************************	AGY GL	CURRENT YEAR	**************************************
06 151 N 0345 FURNITURE/EQUIPMENT		.00	.00
151 FURNITURE AND EQUIPMENT, NET GL CLS		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS		.00	.00
11 190 N 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
STATEMENT OF NETETOSEMYONOF BAHANGENERALTLONGTATERWIPS TO GL CLS		.00	.00
* GLA CAT 11 OTHER DEBITS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
PYBLIGOUTHLITW250MMISEMPNOFEET5X28Mf2N3ABLE LEAVE 1525 BC CL EMPLOYEE'S COMPENSABLE LEAVE		.00 614,924.33-	670,224 ⁰ 93-
230 CL EMPLOYEE'S COMPENSABLE LEAVE		614,924.33-	670,224.93-
21 260 N 1125 CL CAPITAL LEASES OBLIGATIONS Y		.00	.00
260 CL CAPITAL LEASE OBLIGATIONS GL CLS		.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-
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 9992 BC SYSTEM CLEARING		1,089,958.56 .00	1,111,662.36 .00
430 UNRESTRICTED NET POSITION GL CLS		1,089,958.56	1,111,662.36

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PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 1 ************************************		PROD SYSTEM *********PAGE
GAAP FUND 9997 LONG-TERM LIABILIT	SIS CONVERSION ADJUSTMT TIES BASIS CONVERSION		16
######################################	**************************************	**************************************	**************************************
* GLA CAT 45 NET POSITION		1,089,958.56	1,111,662.36
51 620 N 9999 FFS SYSTEM CLEARING - GL LE	VEL ONLY	.00	.00
620 FUND BALANCE - UNRESERVED/UNDE	SIGNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
\$*aTementfundneal-bosifnen poblitionewithecurre	272 46B 7tIK	1,089,958.56	1,111,662.36
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS A	ND FD BAL/NET POSITION	.00	.00
* GAAP FUND 9997 LONG-TERM LIABILITIES I		.00	.00
PUBLAS PENDITYPEOMMIESIRUNGETERKAEIÁ17BASIS CO	ONVERSION ADJUSTMT	.00	.00
* GAAP FUND GROUP 01 GOVERNMENTAL		.00	.00
* AGENCY 473		.00	.00

Note 1: Summary of Significant Accounting Policies

Entity

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

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

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

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

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

<u>Blended Component Units</u>: 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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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.

<u>Capital Asset Adjustment Fund Type</u>: 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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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

<u>Cash & Cash Equivalents</u>: 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.

<u>Inventories and Prepaid Items</u>: 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.

<u>Capital Assets</u>: 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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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.

<u>Other Receivables</u>: 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

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

<u>Other Payables</u>: 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.

<u>Fund Balance Components:</u> 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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- 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.

<u>Invested In Capital Assets</u>, <u>Net Of Related Debt</u>: 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.

<u>Restricted Net Assets:</u> 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.

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

Interfund Transactions and Balances

The agency has the following types of transactions among funds:

<u>Transfers</u>: 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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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'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2013
GOVERNMENTAL ACTIVITIES			•					
Depreciable Assets								
Furniture and Equipment	234,707.36					25,440.00	(86,144.16)	174,003.20
Other Capital Assets								<u> </u>
Total Depreciable Assets at Historical Costs	234,707.36		-	<u> </u>	-	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								<u>-</u>
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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Note 3: Deposits, Investments, & Repurchase Agreements

The Public Utility Commission is authorized by statue 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.

Governmental and Business-Type Activities	
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.

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

Fund Type Amount
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:

	Minimum Lease Payment
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	
Total Minimum Future Lease Rental Payments	\$ 362,875.66

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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.