



**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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**OVERSIGHT AGENCIES**

**TRANSMITTAL LETTER**

**FINANCIAL STATEMENTS**

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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

(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  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 1

GL CAT	GL CLASS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	CASH ON HAND		.00	
			IMPREST CASH ON HAND		.00	.00
			PETTY CASH ON HAND		.00	.00
		001	CA CASH ON HAND		.00	.00
GL CLS	002	0040	CASH IN BANK		.00	
01			PETTY CASH IN BANK		.00	1,000.00
			TRAVEL CASH IN BANK		5,000.00	5,000.00
0015		002	CA CASH IN BANK		5,000.00	6,000.00
0020						
<del>BALANCE SHEET - GOVERNMENTAL &amp; PROPRIETARY FUND TYPES (FFS)</del>						
01	004	0045	CASH IN STATE TREASURY		222,032,416.66-	216,335,394.47-
			SHARED CASH		.00	
			LEGISLATIVE CASH		222,032,416.66	216,409,385.57
PUBLIC UTILITY COMMISSION OF TEXAS (473)						
0042		004	CA CASH IN STATE TREASURY		.00	73,991.10
0043						
GL CLS	012	0052	CASH IN U. S. TREASURY		.00	.00
01						
		012	CA RESTRICTED-CASH IN FEDERAL TREASURY		.00	.00
GL CLS	020	9000	LEGISLATIVE APPROPRIATIONS		2,313,186.21	2,298,539.67
0047						
0048		020	CA LEGISLATIVE APPROPRIATIONS		2,313,186.21	2,298,539.67
GL CLS	052	0230	ACCTS. RECEIVABLE - BILLED		14,339.90	14,339.90
01			ACCTS. RECEIVABLE - UNBILLED		14,339.90-	14,339.90-
		052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
01						
		065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS	072	0284	DUE FROM OTHER AGENCIES		.00	.00
01						
0231			DUE FROM OTHER AGENCIES	32001650	.00	.00
			DUE FROM OTHER AGENCIES	45500010	.00	.00
			DUE FROM OTHER AGENCIES	90773700	.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 2

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

			072 CA DUE FROM OTHER AGENCIES		.00	.00
GL CLS						
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI		.00	.00
			080 CA CONSUMABLE INVENTORIES		.00	.00
GL CLS						
* GLA CAT	01		CURRENT ASSETS		2,318,186.21	2,378,530.77
06	146	0310	ADVANCES TO OTHER GOVERNMENTS		.00	.00
BALANCE SHEET	146		GOVERNMENTAL PROPRIETARY FUND TYPES (FFS)		.00	.00
GL CLS						
06	150	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
PUBLIC UTILITY	150		COMMISSION OF TEXAS (473)		.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
			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
GL CLS						
* 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						
21	203	1015	PAYROLL PAYABLE		1,113,246.79-	1,213,455.06-

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 3

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
	203	CL	PAYROLL PAYABLE	1,113,246.79-	1,213,455.06-
GL CLS					
21	205	1049	CL INTERFUND PAYABLE	.00	.00
	205	CL	INTERFUND PAYABLE	.00	.00
GL CLS					
21	210	1052	DUE TO UNIV COMPONENTS / SYSTEM	.00	.00
	210	CL	DUE TO OTHER FUNDS	.00	.00
GL CLS					
21	211	1050	DUE TO OTHER AGENCIES	.00	.00
	211	CL	DUE TO OTHER AGENCIES	.00	.00
GL CLS					
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
	230	CL	EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
GL CLS					
21	300	1140	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-
GL CLS					
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
1149	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS					
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.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 ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 4

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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			364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
GL CLS						
51	366	2085		FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
			366	FD BAL RESERVED FOR INTERFUND LOANS	.00	.00
GL CLS						
51	520	2310		FD BAL-RESTRICTED	.00	32.34-
			520	FD BAL-RESTRICTED	.00	32.34-
GL CLS						
51	550			BALANCE SHEET - *GOVERNMENT POST OFFICE FUND UNASSIGNED (FFS)	1,063,577.06-	992,411.10-
			550	FD BAL-UNASSIGNED	1,063,577.06-	992,411.10-
GL CLS						
51	520			COMMISSION OF TEXAS (473) FB UNRESERVED-UNDESIGNATED-OTHER FFS SYSTEM CLEARING - GL LEVEL ONLY	.00 .00	.00 .00
			620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL CLS						
51	630	2030		INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
				FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
				FUND BALANCE - UNALLOCATED	.00	.00
			630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
9999						
GL CLS						
51	800	9001		ENCUMBRANCES	.00	.00
				ENCUMBRANCES (REPORTING AGENCIES)	156,119.51	19,313.06
				BUDGET RESERVATION FOR ENCUMBRANCES	156,119.51-	19,313.06-
2055						
GL CLS						
51	950	9200		PAYROLL CLEARING	.00	.00
				PAYROLL CLEARING OFFSET	.00	.00
				PAYROLL SYSTEM CLEARING	.00	.00
9003						
GL CLS						
51	950			SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51			FUND BALANCE (DEFICITS)	1,063,577.06-	992,443.44-
**				TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	1,063,577.06-	992,443.44-
9201						
GL CLS						
9202				TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	2,318,186.21-	2,378,530.77-



PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 5

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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\* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL .00 .00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

(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  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY 6

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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01	004	0045	CASH IN STATE TREASURY		.00	
			SHARED CASH		.00	.00
			LEGISLATIVE CASH		.00	.00
		004	CA CASH IN STATE TREASURY		.00	.00
GL CLS						
01	020	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
		020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS						
01	052	0000	GOVERNMENTAL RECEIVABLE FUND TYPES (FFS)		.00	.00
			ACCTS. RECEIVABLE - UNBILLED		.00	.00
		052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS						
		01	CURRENT ASSETS		.00	.00
		** TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
0231			ACCOUNTS PAYABLE		.00	.00
		200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS						
21	203	1015	PAYROLL PAYABLE		.00	.00
		203	CL PAYROLL PAYABLE		.00	.00
GL CLS						
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
1010						
		211	CL DUE TO OTHER AGENCIES		.00	.00
GL CLS						
		21	CURRENT LIABILITIES		.00	.00
		** TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY 7

GL	GL	COMP	AGY	CURRENT	PRIOR	
CAT	CLASS	GL	GL	YEAR	YEAR	
		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						
51	630	2245		FUND BALANCE - UNALLOCATED	.00	.00
		630		OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)						
51	800	9001		ENCUMBRANCES	.00	.00
9999				BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)						
GL CLS						
51	950	9202		PAYROLL SYSTEM CLEARING	.00	.00
		950		SYSTEM ACCOUNTS	.00	.00
GL CLS						
* GLA CAT	51			FUND BALANCE (DEFICITS)	.00	.00
9005						.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						
* GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY						

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN 8

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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01	004	0045	CASH IN STATE TREASURY		.00	
			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
		065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS						
01	072	0284	DUE FROM OTHER AGENCIES	90200010	.00	.00
0047			DUE FROM OTHER AGENCIES	90250710	.00	.00
BALANCE SHEET - GOVERNMENTAL & OTHER AGENCY FUND TYPES (FFS)						
		072	CA DUE FROM OTHER AGENCIES		.00	.00
GL CLS						
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS						
21	200	1009	VOUCHERS PAYABLE		.00	.00
0284						
		200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS						
21	205	1049	CL INTERFUND PAYABLE		.00	.00
		205	CL INTERFUND PAYABLE		.00	.00
GL CLS						
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS						
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  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN 9

GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	YEAR	YEAR
51	800	9001	ENCUMBRANCES	.00	.00
			ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
			BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	800		BUDGETARY	.00	.00
			GL CLS		
			* GLA CAT 51 FUND BALANCE (DEFICITS)	.00	.00
			** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
			9003 TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
			9005 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)	.00	.00
			* GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN	.00	.00
			* GAAP FUND TYPE 01 GENERAL	.00	.00
			PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE 10  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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01	004	0045	CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
			SHARED CASH		.00	.00
		004	CA CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
GL CLS						
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
		065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS						
01	070	0283	DUE FROM OTHER FUNDS	47351000	.00	.00
0047			BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)		.00	.00
		070	CA DUE FROM OTHER FUNDS		.00	.00
GL CLS						
* GLA CAT	01		CURRENT ASSETS		838,530,160.56	766,658,202.40
			PUBLIC UTILITY COMMISSION OF TEXAS (473)			
**			TOTAL ASSETS AND OTHER DEBITS		838,530,160.56	766,658,202.40
21	200	1009	VOUCHERS PAYABLE		19,962,584.93-	12,970,213.55-
			ACCOUNTS PAYABLE		5,133,357.73-	.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		.00	.00
1010						
		205	CL INTERFUND PAYABLE		.00	.00
GL CLS						
21	211	1050	DUE TO OTHER AGENCIES		.00	.00
			DUE TO OTHER AGENCIES	33251000	.00	.00
			DUE TO OTHER AGENCIES	47551000	.00	.00
			DUE TO OTHER AGENCIES	90200010	.00	.00
		211	CL DUE TO OTHER AGENCIES		.00	.00
GL CLS						
21	300	1149	FUNDS HELD FOR OTHERS		.00	.00

1050  
 1050  
 1050

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE 11  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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			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	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00		.00
			360 FD BAL RESERVED FOR ENCUMBRANCES		.00		.00
GL CLS							
BALANCE SHEET -			GOVERNMENTAL PROPRIETARY FUND TYPES (FFS)		.00		.00
			520 FD BAL-RESTRICTED		.00		.00
GL CLS							
PUBLIC UTILITY			COMMISSION OF TEXAS (473)		813,434,181.90-		753,687,988.85-
51	360	2345	FD BAL-COMMITTED		813,434,181.90-		753,687,988.85-
GL CLS							
51	610	2150	FD BAL UNRES DESIG FOR OTHER		.00		.00
			610 FD BAL - UNRES DESIG FOR OTHER		.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							
51	800	9001	ENCUMBRANCES		.00		.00
			ENCUMBRANCES (REPORTING AGENCIES)		3,148,631.96		5,373,233.39
			BUDGET RESERVATION FOR ENCUMBRANCES		3,148,631.96-		5,373,233.39-
9999			800 BUDGETARY		.00		.00
GL CLS							
51	950	9202	PAYROLL SYSTEM CLEARING		.00		.00
			950 SYSTEM ACCOUNTS		.00		.00
GL CLS							
* GLA CAT	51		FUND BALANCE (DEFICITS)		813,434,181.90-		753,687,988.85-
9005							
**			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-

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE 12  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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* GAAP FUND	5100 GR ACCT - SYSTEM BENEFIT	.00	.00
* GAAP FUND TYPE	02 SPECIAL REVENUE	.00	.00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)



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

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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS 13  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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06	150	0355	VEHICLES, BOATS AND AIRCRAFT		.00	.00
		150	VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
GL CLS						.00
06	151	0345	FURNITURE/EQUIPMENT		.00	.00
		151	FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS						.00
06	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
BALANCE SHEET	158	0360	LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
GL CLS						.00
06	159	0320	LAND		.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)					.00	.00
GL CLS						.00
* GLA CAT	06		NON-CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS						.00
51	630	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
		630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL CLS						.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	9998		GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE	11		CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 14  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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06	151	0345	FURNITURE/EQUIPMENT		.00	.00
		151	FURNITURE AND EQUIPMENT, NET		.00	.00
GL CLS						.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
GL CLS						.00
BALANCE SHEET			OTHER DEBIT & PROPRIETARY FUND TYPES (FFS)		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)						
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
		230	CL EMPLOYEE'S COMPENSABLE LEAVE		.00	.00
GL CLS						.00
21	260	1125	CL CAPITAL LEASES OBLIGATIONS		.00	.00
		260	CL CAPITAL LEASE OBLIGATIONS		.00	.00
GL CLS						.00
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS						.00
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	9997		LONG-TERM LIABILITIES BASIS CONVERSION		.00	.00
* GAAP FUND TYPE	12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 15  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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 GL GL COMP AGY CURRENT PRIOR  
 CAT CLASS GL TITLE GL YEAR YEAR  
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* GAAP FUND GROUP	01	GOVERNMENTAL			.00		.00
* AGENCY	473				.00		.00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY	FUNC	CLASS	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
01						DEFAULT FUND-RETURN CHECKS	0.00
						UB CASH BAL FORWARD - FEDERAL FUNDS	0.00
* GAAP SRC/OBJ			0080			OTHER	0.00
* GAAP CATEGORY 01						REVENUES	6,768,371.82
TOTAL REVENUES							6,768,371.82
PUBLIC UTILITY COMMISSION OF TEXAS (47301)			0200			SAL & WAGES(LINE ITEM EXEMPT)	500,167.75
OPERATING STATEMENT - GOVERNMENTAL FUNDS						SAL/WAGES-CLASS&N/C-PERM FULTM	2,424,308.99
04						SAL/WAGES-CLASS&N/C-PERM PRITM	9,293.68
						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
3789			0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	307,671.19
0274						EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	2,857.05
						EMPLOYEE INS PYMTS-EMPLR CONTR	474,304.13
						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
7002			0220	7240		CONSULTANT SERVICES-OTHER	28,571.00
7003						CONSULTANT SERVICES-COMPUTER	0.00
7004						EDUCATIONAL/TRAINING SERVICES	200.00
7017						FINANCIAL AND ACCOUNTING SERV	7,500.00
7022						OTHER PROFESSIONAL SERVICES	106,383.86
7023						COMPUTER SERVICES-STATEWIDE TECH. CENTER	432,938.26
7050							

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PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ		YEAR
* GAAP SRC/OBJ	0220		PROFESSIONAL FEES AND SERVICES	575,593.12
GAAP	0230	7101	TRAV IN-STATE-PUB TRANS FARES	4,908.51
04			TRAV IN-STATE MILEAGE	1,917.83
			TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	637.05
			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 - GOVERNMENTAL FUNDS			TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	5,919.25
			TRAV IS-HOTEL TAX EXCL GALV, PORT A & SPI	0.00
			TRAV IN-ST-HOTEL TAX INSIDE GALVESTON CL	0.00
			TRAV IN-ST-HOTEL TAX INSIDE S.P.I. CTY L	0.00
* GAAP SRC/OBJ	0230		TRAVEL	38,241.62
	0240	7291	POSTAL SERVICES	21,845.44
			CONSUMABLES	225,300.30
04			SUBS, PERIODICALS & INFO SERV	12,042.11
			PARTS - FURNISHINGS & EQUIPMT	0.00
7102			PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	35,768.02
7104			PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	4,562.03
7105			PERSONAL PROP-FURNISHING & EQUIP(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			PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	1,995.44
7115				
* GAAP SRC/OBJ	0240		MATERIALS AND SUPPLIES	556,330.74
7135				
7136	0250	7276	COMMUNICATION SERVICES	119,166.84
7137			TELECOMMS-OTHER SERV CHARGES	18,313.46
04			STS (TEX-AN) TRANSFERS TO GR FUND 0001	30,491.48

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PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ		YEAR
	0250	7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	103,560.00
04 GAAP SRC/OBJ	0250		COMMUNICATION AND UTILITIES	271,531.78
GAAP	0260	7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	229.04
			PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	19,626.59
04			PERSONAL PROPERTY-MAINTENANCE & REPAIRS	2,898.27
* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE	22,753.90
	0270	7411	RENTAL OF COMPUTER EQUIPMENT	210,930.38
			RENTAL OF SPACE	11,959.58
04			PUBLIC UTILITY COMMISSION OF TEXAS (473)	222,889.96
04 GAAP SRC/OBJ	0280	7273	REPRODUCTION & PRINTING SERVS	3,027.72
OPERATING STATEMENT - GOVERNMENTAL FUNDS				
04 GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION	3,027.72
	0290	7225	JUDGMENTS & SETTLEMENTS-ATTY FEES	0.00
			JUDGMENT/SETTLEMENT-CLAIMANT/OTHER LEGAL FEE	0.00
04			CLAIMS AND JUDGEMENTS	0.00
* GAAP SRC/OBJ	0290			
	0340	7201	MEMBERSHIP DUES	39,439.00
			REGISTRATION FEES-EMPLOYEE TRAINING	55,730.84
0267			FEES AND OTHER CHARGES	7,515.00
7367			AWARDS	5,147.45
			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
7470			FREIGHT/DELIVERY SERVICES	299.58
			PURCHASED CONTRACTED SERVICES	3,185.95
			ST OFC OF RISK MNGMT ASSESSMENTS	5,909.54
			SWCAP REIMBURSEMENT TO UNAPP GR 0001	15,147.85
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	177,089.67
	0430	7373	PERSONAL PROP-FURNISHING & EQUIPMENT-CAP	11,730.00

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PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ		YEAR
	0430	7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	13,710.00
04 GAAP SRC/OBJ	0430		CAPITAL OUTLAY	25,440.00
* GAAP CATEGORY 04			EXPENDITURES	6,696,100.32
TOTAL EXPENDITURES				6,696,100.32
EXCESS(DEFICIENCY) OF REVENUES OVER(UNDER) EXPENDITURES				72,271.50
	0510	7972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	137.88-
			OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	1,000.00-
05 PUBLIC UTILITY COMMISSION OF TEXAS (473)	0510	7972	TRANSFERS-OUT	1,137.88-
OPERATING STATEMENT - GOVERNMENTAL FUNDS	0578	9410	APPROPRIATION TRANSFER-IN COMMITTED	0.00
05 GAAP SRC/OBJ	0578		LEGISLATIVE FINANCING SOURCES	0.00
	0591	9515	APPROPRIATION TRANSFER OUT-COMMITTED	0.00
			BRP TRF OUT TO STRATEGIES-COMMITTED	0.00
05 * GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES	0.00
	0900	3781	REPAYMENT-PETTY CASH ADVANCE	0.00
05 GAAP SRC/OBJ	0900		BACKOUT-NOT APPLICABLE REVENUE	0.00
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	1,137.88-
TOTAL OTHER FINANCING SOURCES(USES)				1,137.88-
CHANGE IN FUND BALANCE				71,133.62
FUND BALANCE - BEGINNING				992,443.44
FUND BALANCE - BEGINNING, AS RESTATED				992,443.44
FUND BALANCE - ENDING				1,063,577.06



PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

GAAP GL ACCT GL GAAP COMPT CURRENT  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE YEAR  
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\* GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 1,063,577.06

GAAP

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY  
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GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
<del>CATEGORY.FUNC.CLASS</del>	ACCT SRC/OBJ OBJ		

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

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

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN

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GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
<del>CATEGORY.FUNC.CLASS</del>	ACCT SRC/OBJ OBJ		

NET CHANGE IN FUND BALANCE 0.00

FUND BALANCE - BEGINNING 0.00

FUND BALANCE - BEGINNING, AS RESTATED 0.00

FUND BALANCE - ENDING 0.00

\* GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN 0.00

\* GAAP FUND TY 01 GENERAL 1,063,577.06

PUBLIC UTILITY COMMISSION OF TEXAS (473)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
GAAP SRC/OBJ	0035 3244	NON BYPASSABLE UTILITY FEE	146,694,773.77
GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	146,694,773.77
01	0050 3851	INT STATE DEP&TREAS INV-GENERAL, NON-PROG INTEREST OTHER - GENERAL, NON-PROG	2,932,301.10 171.79
* GAAP SRC/OBJ	0050	INTEREST AND INVESTMENT INCOME	2,932,472.89
* GAAP CATEGORY 01		REVENUES	149,627,246.66
TOTAL REVENUES			149,627,246.66
PUBLIC UTILITY COMMISSION OF TEXAS (473)			
OPERATING STATEMENT - GOVERNMENTAL FUNDS	0200 7002	SAL/WAGES-CLASS&N/C-PERM FULTM BENEFIT REPLACEMENT PAY	7,040,288.00 0.00
04	0200	SALARIES AND WAGES	7,040,288.00
* GAAP SRC/OBJ	0210 7032	EMPLOYEE RETIREMENT-ST CONTRIB EMPLOYEE INS PYMTS-EMPLR CONTR PAYROLL HEALTH INSURANCE CONTRIBUTION FICA EMPLOYER MATCHING CONTR	346,800.00 547,200.00 69,000.00 440,400.00
04	0210	PAYROLL RELATED COSTS	1,403,400.00
* GAAP SRC/OBJ	0220 7240	CONSULTANT SERVICES-OTHER OTHER PROFESSIONAL SERVICES INFORMATION TECHNOLOGY SERVICES	348,757.44 3,131,601.78 170,672.50
3854	0220	PROFESSIONAL FEES AND SERVICES	3,651,031.72
04	0230 7101	TRAV IN-STATE-PUB TRANS FARES TRAV IN-STATE MILEAGE TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL TRAV IN-STATE-INCIDENTAL EXPEN	603.22 239.56 121.17 935.18
7050		TRAVEL-IN-STATE MEALS/LODGING	1,481.79

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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

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PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ		YEAR
* GAAP SRC/OBJ	0510		TRANSFERS-OUT	0.00
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	0.00
GAAP				
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
PUBLIC UTILITY COMMISSION OF TEXAS (473)				813,434,181.90
FUND BALANCE ENDING				813,434,181.90
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

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

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

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

\*\*\*\*\*

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

NET CHANGE IN FUND BALANCE 0.00

FUND BALANCE - BEGINNING 0.00

FUND BALANCE - BEGINNING, AS RESTATED 0.00

FUND BALANCE - ENDING 0.00

\* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP 0.00

\* GAAP FUND TY 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS 0.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)

OPERATING STATEMENT - GOVERNMENTAL FUNDS

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

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

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

\*\*\*\*\*

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

NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00
* GAAP FUND 9997		LONG-TERM LIABILITIES BASIS CONVERSION	0.00
* GAAP FUND TY 12		LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	0.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)		GOVERNMENTAL	814,497,758.96
OPERATING STATEMENT - GOVERNMENTAL FUNDS			
* AGENCY 473			814,497,758.96



(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  
 \*\*\*\*\*PAGE

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT 1

GL CAT	GL CLS	COMP 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		500.00-	500.00-
PUBLIC UTILITY COMMISSION OF TEXAS (473)						
STATEMENT OF NET POSITION - NET POSITION FORMAT						
* GLA CAT	51		CURRENT LIABILITIES		500.00-	500.00-
** TOTAL LIABILITIES AND OTHER CREDITS					500.00-	500.00-
45	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
		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
		620 FUND	BALANCE - UNRESERVED/UNDESIGNATED		.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					500.00-	500.00-
* GAAP FUND		0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0882 CITY, CTY, MTA & SPD AGENCY 2

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIORITY  
 CAT CLS GL TITLE GL YEAR YEAR  
 \*\*\*\*\*

01	004	0045	CASH IN STATE TREASURY		.00	
			SHARED CASH		.00	.00
		004	CA CASH IN STATE TREASURY		.00	.00
GL CLS						
* GLA CAT	01		CURRENT ASSETS		.00	.00
004			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
			PUBLIC UTILITY COMMISSION OF TEXAS (473)			.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	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS						
* GLA CAT	51		FUND BALANCE (DEFICITS)		.00	.00
999			NET POSITION WITH CURRENT CHANGES		.00	.00
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	.00
* GAAP FUND		0882	CITY, CTY, MTA & SPD AGENCY		.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY 3

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLS GL TITLE GL YEAR 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	.00
0047						
GL CLS						
* GLA CAT	01		CURRENT ASSETS		.00	570,000.00
			PUBLIC UTILITY COMMISSION OF TEXAS (473)			
STATEMENT OF NET POSITION			NET POSITION FORMAT		.00	570,000.00
21	200	1009	VOUCHERS PAYABLE		.00	.00
		200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS						
21	205	1049	CL INTERFUND PAYABLE		.00	.00
		205	CL INTERFUND PAYABLE		.00	.00
GL CLS						
21	300	1140	FUNDS HELD FOR OTHERS		.00	570,000.00-
			FUNDS HELD FOR OTHERS		.00	570,000.00-
		300	CL FUNDS HELD FOR OTHERS		.00	570,000.00-
GL CLS						
* GLA CAT	21		CURRENT LIABILITIES		.00	570,000.00-
149			TOTAL LIABILITIES AND OTHER CREDITS		.00	570,000.00-
45	372	****	2400-POST CLS FIDUC NET ASSETS		.00	.00
		372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
GL CLS						

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

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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY 4

\*\*\*\*\*

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

\*\*\*\*\*

* 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
GL CLS					
* GLA CAT	51	FUND BALANCE (DEFICITS)		.00	.00
999		NET POSITION WITH CURRENT CHANGES		.00	.00
**		TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	570,000.00-
* GAAP FUND	0900	DEPARTMENTAL SUSPENSE (0900) - AGENCY		.00	.00
		PUBLIC UTILITY COMMISSION OF TEXAS (473)			
		STATEMENT OF NET POSITION - NET POSITION FORMAT			

(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  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY 5

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLS GL TITLE GL YEAR 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	.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 COMMISSIONS OF TEXAS (473)					.00	.00
STATEMENT OF NET POSITION - NET POSITION FORMAT						
GL CLS						
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
†† TOTAL 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	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS						
51	630	2245	FUND BALANCE - UNALLOCATED		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY 6

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

			630 OBSOLETE FB ACCTS UNDER GASB 34					.00	
GL CLS									.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)					.00	.00
**	NET POSITION WITH CURRENT CHANGES								.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION								.00
*	GAAP FUND	0901	SAVINGS BOND ACCOUNT (0901) - AGENCY					.00	.00

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

(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  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942)AGENCY 7

GL CAT	GL CLS	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY		.00	
			SHARED CASH		.00	.00
		004	CA CASH IN STATE TREASURY		.00	.00
GL CLS	01	052	0231 ACCTS. RECEIVABLE - UNBILLED		.00	.00
0047		052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
GL CLS	* GLA CAT	01	CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	300	1140	FUNDS HELD FOR OTHERS		.00	.00
PUBLIC UTILITY COMMISSION FOR OTHERS (13)					.00	.00
STATEMENT OF NET POSITION - NET POSITION FORMAT					.00	.00
		300	CL FUNDS HELD FOR OTHERS		.00	.00
GL CLS	* GLA CAT	21	CURRENT LIABILITIES		.00	.00
TOTAL 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	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
GL CLS	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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0942 TEXAS AVER HOLD-TRNSMIT 401K(0942) AGENCY 8

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

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

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



(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  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY 9

\*\*\*\*\*  
 GL GL COMP AGY CURRENT PRIOR  
 CAT CLS GL TITLE GL YEAR 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
		FB UTILITY COMMISSION OF TEXAS (43)			.00	.00
		STATEMENT OF NET POSITION - NET POSITION FORMAT			.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	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
		620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
		GL CLS				
51	630	2245	FUND BALANCE - UNALLOCATED		.00	.00
		9999	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	0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY		.00	.00

(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  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS 10  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

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

01	004	0045	CASH IN STATE TREASURY		.00	
			SHARED CASH		.00	.00
			LEGISLATIVE 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						.00
0048		065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS						
* GLA CAT	01		CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS					.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENT OF NET POSITION - NET POSITION FORMAT					.00	.00
		200	CL ACCOUNTS PAYABLE		.00	.00
GL CLS						
21	205	1049	CL INTERFUND PAYABLE		.00	.00
		205	CL INTERFUND PAYABLE		.00	.00
GL CLS						
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
** TOTAL 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	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
			FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS 11  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE

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GL	GL	COMP	AGY	CURRENT	PRIOR	
CAT	CLS	GL	GL	YEAR	YEAR	
		620		FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL CLS						
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 REVENUE	.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)					.00	.00
GAAP FUND TYPE 09-AGENCY FUNDS						
STATEMENT OF NET POSITION - NET POSITION FORMAT						.00

(AGY)473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA) 20  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS 12  
 GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND

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

01	004	0045	CASH IN STATE TREASURY		.00	
			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
		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		.00	.00
			PUBLIC UTILITY COMMISSION OF TEXAS (473)			.00
			STATEMENT OF NET POSITION - NET POSITION 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	33208520	.00	.00
			DUE TO OTHER AGENCIES	47508520	.00	.00
		211	CL DUE TO OTHER AGENCIES		.00	.00
GL CLS						
* GLA CAT	21		CURRENT LIABILITIES		.00	.00
1050 TOTAL 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% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS 13  
 GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND

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

						620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL CLS								
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)				.00	.00
			BUDGET RESERVATION FOR ENCUMBRANCES				.00	.00
			800 BUDGETARY				.00	.00
GL CLS								
*	GLA CAT	51	FUND BALANCE (DEFICITS)				.00	.00
9003			NET POSITION WITH CURRENT CHANGES				.00	.00
**			TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				.00	.00
*	GAAP FUND	0852	SYSTEM BENEFIT TRUST FUND				.00	.00
			PUBLIC UTILITY COMMISSION OF TEXAS (473)				.00	.00
			STATEMENT OF NET POSITION PRIVATE PURPOSE TRUST FUNDS				.00	.00
*	GAAP FUND GROUP	03	FIDUCIARY				.00	.00
*	AGENCY	473					.00	.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 1

GL CT	GL CLS	B/C IND	COMP GL	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR	
01	001	N	0010	CASH ON HAND		.00		
			0015	IMPREST CASH ON HAND		.00	.00	
			0020	PETTY CASH ON HAND		.00	.00	
	001	CA		CASH ON HAND		.00	.00	
GL	CLS							
01	002	N	0040	CASH IN BANK		.00		
N			0042	PETTY CASH IN BANK		.00	1,000.00	
			0043	TRAVEL CASH IN BANK		5,000.00	5,000.00	
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)								
	002	CA		CASH IN BANK		5,000.00	6,000.00	
GL	CLS							
01	004	N	0045	CASH IN STATE TREASURY		222,032,416.66-	216,335,394.47-	
N			0047	SHARED CASH		.00		
			0048	LEGISLATIVE CASH		222,032,416.66	216,409,385.57	
PUBLIC UTILITY COMMISSION OF TEXAS (473)								
	004	CA		CASH IN STATE TREASURY		.00	73,991.10	
GL	CLS							
01	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	
			0284	DUE FROM OTHER AGENCIES	90773700	.00	.00	

N  
 N  
 N

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 2

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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				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		2,318,186.21		2,378,530.77
06	146	N	0310	ADVANCES TO OTHER GOVERNMENTS		.00		.00
				STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)				
				146 NC LOANS AND CONTRACTS		.00		.00
GL CLS								
06	150	N	0355	VEHICLES, BOATS AND AIRCRAFT		.00		.00
				PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00		.00
				150 VEHICLES, BOATS AND AIRCRAFT, NET		.00		.00
GL CLS								
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
GL CLS								
*	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		141,362.36-		172,632.27-
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  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 3

\*\*\*\*\*  
 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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GL	CLS	IND	GL	TITLE	AGY	CURRENT YEAR	PRIOR 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
				210 CL DUE TO OTHER FUNDS		.00	.00
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)							
GL CLS	21	211	N	1050 DUE TO OTHER AGENCIES		.00	.00
				1050 DUE TO OTHER AGENCIES	32001650	.00	.00
				1050 DUE TO OTHER AGENCIES	47900010	.00	.00
				1050 DUE TO OTHER AGENCIES	90200010	.00	.00
				PUBLIC UTILITY COMMISSION OF TEXAS (473)	90773700	.00	.00
				1050 DUE TO OTHER AGENCIES		.00	.00
N				211 CL DUE TO OTHER AGENCIES		.00	.00
GL CLS	21	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-
N				** 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
GL CLS	51	362	N	2075 FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
				362 FD BAL RESERVED FOR INVENTORIES		.00	.00
GL CLS	51	364	N	2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00



PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 4

GL	GLS	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
				TITLE		
					.00	.00
				364 FD BAL RESERVED FOR IMPREST ACCT.		
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-
				520 FD BAL-RESTRICTED	.00	32.34-
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)						
GL CLS						
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						
51	620	N	2249	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	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
N			2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
			2245	FUND BALANCE - UNALLOCATED	.00	.00
				630 OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
GL CLS						
N	800	N	9001	ENCUMBRANCES	.00	.00
N			9003	ENCUMBRANCES (REPORTING AGENCIES)	156,119.51	19,313.06
			9005	BUDGET RESERVATION FOR ENCUMBRANCES	156,119.51-	19,313.06-
				800 BUDGETARY	.00	.00
GL CLS						
N	950	N	9200	PAYROLL CLEARING	.00	.00
N			9201	PAYROLL CLEARING OFFSET	.00	.00
			9202	PAYROLL SYSTEM CLEARING	.00	.00
				950 SYSTEM ACCOUNTS	.00	.00
GL CLS						
N	GLA CAT		51	FUND BALANCE (DEFICITS)	1,063,577.06-	992,443.44-
N						
**	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-

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL 5

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

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

(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  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY 6

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 GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY		.00	
			0047	SHARED CASH		.00	.00
			0048	LEGISLATIVE CASH		.00	.00
			004	CA CASH IN STATE TREASURY		.00	.00
GL	CLS						
01	020	N	9000	LEGISLATIVE APPROPRIATIONS		.00	.00
N							
			020	CA LEGISLATIVE APPROPRIATIONS		.00	.00
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)							
GL	CLS						
01	052	N	0230	ACCTS. RECEIVABLE - BILLED		.00	.00
			0231	ACCTS. RECEIVABLE - UNBILLED		.00	.00
			052	CA ACCOUNTS RECEIVABLES, NET		.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)							
GL	CLS						
*	GLA	CAT	01	CURRENT ASSETS		.00	.00
N							
**	TOTAL ASSETS AND OTHER DEBITS					.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
			1010	ACCOUNTS PAYABLE		.00	.00
			200	CL ACCOUNTS PAYABLE		.00	.00
GL	CLS						
21	203	N	1015	PAYROLL PAYABLE		.00	.00
N							
			203	CL PAYROLL PAYABLE		.00	.00
GL	CLS						
21	211	N	1050	DUE TO OTHER AGENCIES		.00	.00
			211	CL DUE TO OTHER AGENCIES		.00	.00
GL	CLS						
*	GLA	CAT	21	CURRENT LIABILITIES		.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS					.00	.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY 7

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 GL GL B/C COMP AGY CURRENT PRIORITY  
 CT CLS IND GL TITLE GL YEAR YEAR

GL	CLS	IND	GL	TITLE	AGY	CURRENT	PRIOR
					GL	YEAR	YEAR
				360 FD BAL RESERVED FOR ENCUMBRANCES		.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	630	N	2245	FUND BALANCE - UNALLOCATED		.00	.00
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)							
			630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GL	CLS						
51	800	N	9001	ENCUMBRANCES		.00	.00
			9005	BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)							
GL	CLS						
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
N							
			950	SYSTEM ACCOUNTS		.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 POSITION						.00	.00
* GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY						.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  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN 8

GL CT	GL CLS	B/C	COMP	TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
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01	004	N	0045	CASH IN STATE TREASURY		.00	
			0047	SHARED CASH		.00	.00
			004	CA CASH IN STATE TREASURY		.00	.00
GL CT	CLS						
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
N			065	CA INTERFUND RECEIVABLE		.00	.00
GL CT	CLS						
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)							
01	072	N	0284	DUE FROM OTHER AGENCIES	90200010	.00	.00
			0284	DUE FROM OTHER AGENCIES	90250710	.00	.00
			072	CA DUE FROM OTHER AGENCIES		.00	.00
GL CT	CLS						
PUBLIC UTILITY COMMISSION OF TEXAS (473)							
N						.00	.00
** TOTAL ASSETS AND OTHER DEBITS							
						.00	.00
21	200	N	1009	VOUCHERS PAYABLE		.00	.00
			200	CL ACCOUNTS PAYABLE		.00	.00
GL CT	CLS						
21	205	N	1049	CL INTERFUND PAYABLE		.00	.00
			205	CL INTERFUND PAYABLE		.00	.00
GL CT	CLS						
* GLA CAT 21 CURRENT LIABILITIES							
						.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS							
						.00	.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
			360	FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
GL CT	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 CT	CLS						

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN 9

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	800	N	9001	ENCUMBRANCES	.00	.00
			9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
			9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
	800			BUDGETARY	.00	.00
				GL CLS		
				GLA CAT 51 FUND BALANCE (DEFICITS)	.00	.00
				N		.00
				** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
				STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)		
				** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
				* GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN	.00	.00
				* GAAP FUND TYPE 01 GENERAL	.00	.00
				PUBLIC UTILITY COMMISSION OF TEXAS (473)		.00

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE 10  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

GL GL B/C COMP AGY CURRENT PRIOR  
 CT CLS IND GL TITLE GL YEAR YEAR  
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01	004	N	0045	CASH IN STATE TREASURY		838,530,160.56	766,658,202.40
			0047	SHARED CASH		.00	.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		.00	.00
N			065	CA INTERFUND RECEIVABLE		.00	.00
GL CLS							
01	070	N	0283	STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS) DUE FROM OTHER FUNDS	47351000	.00	.00
			070	CA DUE FROM OTHER FUNDS		.00	.00
GL CLS							
*	GLA CAT	01		CURRENT ASSETS		838,530,160.56	766,658,202.40
				PUBLIC UTILITY COMMISSION OF TEXAS (473)			
**				TOTAL ASSETS AND OTHER DEBITS		838,530,160.56	766,658,202.40
21	200	N	1009	VOUCHERS PAYABLE		19,962,584.93-	12,970,213.55-
			1010	ACCOUNTS PAYABLE		5,133,357.73-	.00
			200	CL ACCOUNTS PAYABLE		25,095,942.66-	12,970,213.55-
GL CLS							
21	203	N	1015	PAYROLL PAYABLE		36.00-	.00
N			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		.00	.00
			1050	DUE TO OTHER AGENCIES	33251000	.00	.00
			1050	DUE TO OTHER AGENCIES	47551000	.00	.00
			1050	DUE TO OTHER AGENCIES	90200010	.00	.00
			211	CL DUE TO OTHER AGENCIES		.00	.00
NL CLS							
21	300	N	1149	FUNDS HELD FOR OTHERS		.00	.00
N							

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE 11  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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

GL	CLS	IND	GL	TITLE	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	TITLE	GL	YEAR	YEAR
				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
				360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
STATEMENT OF	NET POSITION - BALANCE SHEET FORMAT (GWFS)						
GL CLS							
51	520	N	****	2310-POST CLS FFS FB RESTRICTED		.00	.00
				520 FD BAL-RESTRICTED		.00	.00
GL CLS							
51	530	N		PUBLIC UTILITY COMMISSION OF TEXAS (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	.00
N			9003	ENCUMBRANCES (REPORTING AGENCIES)		3,148,631.96	5,373,233.39
			9005	BUDGET RESERVATION FOR ENCUMBRANCES		3,148,631.96-	5,373,233.39-
				800 BUDGETARY		.00	.00
GL CLS							
51	950	N	9202	PAYROLL SYSTEM CLEARING		.00	.00
N				950 SYSTEM ACCOUNTS		.00	.00
GL CLS							
*	GLA CAT		51	FUND BALANCE (DEFICITS)		813,434,181.90-	753,687,988.85-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					813,434,181.90-	753,687,988.85-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					838,530,160.56-	766,658,202.40-



PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 13 PROD SYSTEM  
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GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE 12  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT

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

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

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)

PUBLIC UTILITY COMMISSION OF TEXAS (473)

(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  
 \*\*\*\*\*PAGE

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS 13  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

06 150 N 0355 VEHICLES, BOATS AND AIRCRAFT .00  
 0655 BC VEHICLES, BOATS AND AIRCRAFT .00  
 0656 BC ACCUM DEPR-VEHICLES, BOATS & AIRC .00  
 .00

150 VEHICLES, BOATS AND AIRCRAFT, NET .00 .00

GL CLS  
 06 151 N 0345 FURNITURE/EQUIPMENT .00  
 Y 0645 BC FURNITURE/EQUIPMENT 174,003.20 234,707.36  
 0650 BC ACCUM DEPR-FURN & EQUIP 121,250.39- 197,951.09-  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

151 FURNITURE AND EQUIPMENT, NET 52,752.81 36,756.27

GL CLS  
 06 158 N 0360 LIBRARY BOOKS-NON DEPRECIABLE .00 .00  
 Y PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 158 OTHER CAPITAL ASSETS, NET .00 .00

GL CLS  
 06 159 N 0320 LAND .00 .00  
 159 LAND & LAND IMPROVEMENTS .00 .00

GL CLS  
 06 165 Y 0693 BC COMPUTER SOFTWARE - INTANGIBLE 37,897.00 37,897.00  
 0696 BC-ACCUM AMORT/COMPUTER SOFTWARE-INT 37,897.00- 37,897.00-

165 COMPUTER SOFTWARE-INTANGIBLE,NET .00 .00

GL CLS  
 \* GLA CAT 06 NON-CURRENT ASSETS 52,752.81 36,756.27  
 Y  
 \*\* TOTAL ASSETS AND OTHER DEBITS 52,752.81 36,756.27

45 410 Y \*\*\*\* 3505-POST CLS BC CAP ASSETS/DEBT 52,752.81- 36,756.27-  
 410 INVESTED IN CAP ASSETS,NET RELATED DEBT 52,752.81- 36,756.27-

GL CLS  
 45 430 Y 9992 BC SYSTEM CLEARING .00 .00  
 430 UNRESTRICTED NET POSITION .00 .00

GL CLS  
 \* GLA CAT 45 NET POSITION 52,752.81- 36,756.27-

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

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS 14  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

GL	GL	B/C	COMP	AGY	CURRENT	PRIOR
CT	CLS	IND	GL	GL	YEAR	YEAR
51	620	N	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
	630			OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
GL	CLS					
* GLA CAT	51			FUND BALANCE (DEFICITS)	.00	.00
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)						
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				52,752.81-	36,756.27-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				52,752.81-	36,756.27-
PUBLIC	UTILITY	COMMISSION	OF	TEXAS (473)		
GAAP	FUND	9998	GEN	FIXED	ASSETS	ACCT
					.00	.00
* GAAP	FUND	TYPE	11	CAPITAL	ASSET	BASIS
				CONVERSION	ADJUSTMTS	
					.00	.00

(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  
 \*\*\*\*\*PAGE

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 15  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

06	151	N	0345	FURNITURE/EQUIPMENT		.00		.00
				151 FURNITURE AND EQUIPMENT, NET		.00		.00
GL CLS								.00
* GLA CAT	06			NON-CURRENT ASSETS		.00		.00
11	190	N	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION		.00		.00
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)				190 RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00		.00
GL CLS								.00
* GLA CAT	11			OTHER DEBITS		.00		.00
** TOTAL ASSETS AND OTHER DEBITS						.00		.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)								
21	250	N	1125	CL EMPLOYEE'S COMPENSABLE LEAVE		.00		.00
				1525 BC CL EMPLOYEE'S COMPENSABLE LEAVE		614,924.33-		670,224.93-
				230 CL EMPLOYEE'S COMPENSABLE LEAVE		614,924.33-		670,224.93-
GL CLS								.00
21	260	N	1125	CL CAPITAL LEASES OBLIGATIONS		.00		.00
Y				260 CL CAPITAL LEASE OBLIGATIONS		.00		.00
GL CLS								.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-
GL CLS								.00
* GLA CAT	26			NON-CURRENT LIABILITIES		475,034.23-		441,437.43-
** TOTAL LIABILITIES AND OTHER CREDITS						1,089,958.56-		1,111,662.36-
45	430	Y	****	3950-POST CLS BC UNREST NET ASSETS		1,089,958.56		1,111,662.36
				9992 BC SYSTEM CLEARING		.00		.00
				430 UNRESTRICTED NET POSITION		1,089,958.56		1,111,662.36
GL CLS								

Y

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

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT 16  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

* GLA CAT	45	NET POSITION			1,089,958.56	1,111,662.36
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
				620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
GL CLS						.00
* GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					1,089,958.56	1,111,662.36
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(GWFS)						
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					.00	.00
* GAAP FUND	9997	LONG-TERM LIABILITIES BASIS CONVERSION			.00	.00
PUBLIC UTILITY COMMISSION OF TEXAS (473)					.00	.00
* GAAP FUND GROUP	01	GOVERNMENTAL			.00	.00
* AGENCY	473				.00	.00

## UNAUDITED

### Public Utility Commission (473)

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

##### **Entity**

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

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

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

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

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

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

##### **Fund Structure**

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

## UNAUDITED

### Public Utility Commission (473)

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

---

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

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

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

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

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

#### **Fiduciary Fund Types**

---

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

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

#### **Basis of Accounting**

---

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

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

## UNAUDITED

### Public Utility Commission (473)

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

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

### **Budgets and Budgetary Accounting**

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

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

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

#### **Assets**

---

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

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

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

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



## UNAUDITED

### Public Utility Commission (473)

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

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

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

### Liabilities

---

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

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

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

### Fund Balance / Net Assets

---

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

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

- Nonspendable fund balance includes amounts not available to be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
- Restricted fund balance includes those resources that have constraints placed on their use through external parties or by law through constitutional provisions.

## UNAUDITED

### Public Utility Commission (473)

- Committed fund balance can be used only for specific purposes pursuant to constraints imposed by a formal action of the Texas Legislature, the state's highest level of decision making authority.
- Assigned fund balance includes amounts constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by (1) the Texas Legislature or (2) a body (for example, a budget or finance committee) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that was not assigned to other funds and was not restricted, committed or assigned to specific purposes within the general fund.

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

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

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

### **Interfund Transactions and Balances**

---

The agency has the following types of transactions among funds:

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

**UNAUDITED**

**Public Utility Commission (473)**

<b>Note 2: Capital Assets</b>
-------------------------------

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
<b>GOVERNMENTAL ACTIVITIES</b>								
Depreciable Assets								
Furniture and Equipment	234,707.36					25,440.00	(86,144.16)	174,003.20
Other Capital Assets								-
Total Depreciable Assets at Historical Costs	<u>234,707.36</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	<u>(197,951.09)</u>		-	-	-	(9,443.46)	86,144.16	(121,250.39)
Amortizable Assets - Intangible								
Computer Software	37,897.00							37,897.00
Other Intangible Capital Assets								-
Total Depreciable Assets at Historical Costs	<u>37,897.00</u>		-	-	-	-	-	37,897.00
Less Accumulated Amortization for:								
Computer Software	(37,897.00)							(37,897.00)
Other Intangible Capital Assets								-
Total Accumulated Amortization	<u>(37,897.00)</u>		-	-	-	-	-	(37,897.00)
Governmental Activities Capital Assets, Net	<u>\$ 36,756.27</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,996.54</u>	<u>\$ -</u>	<u>\$ 52,752.81</u>

**UNAUDITED**

**Public Utility Commission (473)**

<b>Note 3: Deposits, Investments, &amp; Repurchase Agreements</b>
---

The Public Utility Commission is authorized by statute to make investments following the “prudent person rule.” There were no significant violations of legal provisions during the period.

**Deposits of Cash in Bank**

As of August 31, 2013, the carrying amount of deposits was \$5,000 as presented below.

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

UNAUDITED

Public Utility Commission (473)

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

**Changes in Long-Term Liabilities**

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

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

**Employees' Compensable Leave**

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

**UNAUDITED**

**Public Utility Commission (473)**

<b>Note 8: Leases</b>
-----------------------

**OPERATING LEASES**

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

<b>Fund Type</b>	<b>Amount</b>
General Fund	\$222,889.96

During FY 2013, future minimum lease rental payments under non-cancelable operating leases having an initial term in excess of one year are as follows:

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

**UNAUDITED**

**Public Utility Commission (473)**

**Note 13: Continuance Subject to Review**

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