

**Annual Financial Report**  
For the Year Ended August 31, 2014

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

**Rupert & Associates, P.C.**  
10616 Manchaca Rd.  
Austin, TX 78748

**PUBLIC UTILITY  
COMMISSION OF TEXAS**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended August 31, 2014**

Brian H. Lloyd  
Executive Director

**UNAUDITED**

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

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**FINANCIAL STATEMENTS**

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DAFR 8585: Statement of Net Assets – Agency Funds

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**NOTES TO FINANCIAL STATEMENTS**

October 31, 2014

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, 2014, 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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 PRODUCTION SYSTEM 1  
 \*\*\*\*\*PAGE \*\*\*\*\*

GL	CLS	COMP	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	001	0010	0010	CASH ON HAND			.00	.00
		0015	0015	IMPREST CASH ON HAND			.00	.00
		0020	0020	PETTY CASH ON HAND			.00	.00
GL	CLS	001	001	CA CASH ON HAND			.00	.00
01	002	0040	0040	CASH IN BANK			.00	.00
		0042	0042	PETTY CASH IN BANK			.00	.00
		0043	0043	TRAVEL CASH IN BANK		5,000.00	5,000.00	5,000.00
GL	CLS	002	002	CA CASH IN BANK		5,000.00	5,000.00	5,000.00
01	004	0045	0045	CASH IN STATE TREASURY		227,080,754.82	222,032,416.66	222,032,416.66
		0047	0047	SHARED CASH		.00	.00	.00
		0048	0048	LEGISLATIVE CASH		227,080,754.82	222,032,416.66	222,032,416.66
GL	CLS	004	004	CA CASH IN STATE TREASURY		.00	.00	.00
01	012	0052	0052	CASH IN U. S. TREASURY		.00	.00	.00
GL	CLS	012	012	CA RESTRICTED-CASH IN FEDERAL TREASURY		.00	.00	.00
01	020	9000	9000	LEGISLATIVE APPROPRIATIONS		2,063,458.08	2,313,186.21	2,313,186.21
GL	CLS	020	020	CA LEGISLATIVE APPROPRIATIONS		2,063,458.08	2,313,186.21	2,313,186.21
01	052	0230	0230	ACCTS. RECEIVABLE - BILLED		14,339.90	14,339.90	14,339.90
		0231	0231	ACCTS. RECEIVABLE - UNBILLED		14,339.90	14,339.90	14,339.90
GL	CLS	052	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00	.00
01	065	0279	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00	.00
GL	CLS	065	065	CA INTERFUND RECEIVABLE		.00	.00	.00
01	072	0284	0284	DUE FROM OTHER AGENCIES	32001650	.00	.00	.00
		0284	0284	DUE FROM OTHER AGENCIES	45500010	.00	.00	.00
		0284	0284	DUE FROM OTHER AGENCIES	90773700	.00	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLASS GL TITLE  
 \*\*\*\*\*

		AGY	CURRENT	PRIOR		
		GL	YEAR	YEAR		
GL CLS	072	CA DUE FROM OTHER AGENCIES	.00	.00		.00
01	080	0285 CONSUM. INVENTORIES (MAT. AND SUPPLI	.00	.00		.00
GL CLS	080	CA CONSUMABLE INVENTORIES	.00	.00		.00
* GLA CAT	01	CURRENT ASSETS	2,068,458.08	2,318,186.21		
06	146	0310 ADVANCES TO OTHER GOVERNMENTS	.00	.00		.00
GL CLS	146	NC LOANS AND CONTRACTS	.00	.00		.00
06	150	0355 VEHICLES, BOATS AND AIRCRAFT	.00	.00		.00
GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00		.00
06	151	0345 FURNITURE/EQUIPMENT	.00	.00		.00
GL CLS	151	FURNITURE AND EQUIPMENT, NET	.00	.00		.00
06	158	0360 LIBRARY BOOKS-NON DEPRECIABLE	.00	.00		.00
GL CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00		.00
* GLA CAT	06	NON-CURRENT ASSETS	.00	.00		.00
11	190	0410 AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00		.00
GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT	.00	.00		.00
* GLA CAT	11	OTHER DEBITS	.00	.00		.00
** TOTAL ASSETS AND OTHER DEBITS			2,068,458.08	2,318,186.21		
21	200	1009 VOUCHERS PAYABLE	149,908.24-	141,112.41-		
		1010 ACCOUNTS PAYABLE	16,173.31-	249.95-		
GL CLS	200	CL ACCOUNTS PAYABLE	166,081.55-	141,362.36-		
21	203	1015 PAYROLL PAYABLE	1,249,804.16-	1,113,246.79-		

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
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 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLASS GL TITLE  
 \*\*\*\*\*

AGY  
 GL  
 CURRENT YEAR  
 PRIOR YEAR  
 \*\*\*\*\*

GL CLS	203	CL	PAYROLL PAYABLE	1,249,804.16-	1,113,246.79-
21	205	1049	CL INTERFUND PAYABLE	.00	.00
GL CLS	205	CL	INTERFUND PAYABLE	.00	.00
21	210	1052	DUE TO UNIV COMPONENTS / SYSTEM	.00	.00
GL CLS	210	CL	DUE TO OTHER FUNDS	.00	.00
21	211	1050	DUE TO OTHER AGENCIES	.00	.00
		1050	DUE TO OTHER AGENCIES	.00	.00
		1050	DUE TO OTHER AGENCIES	.00	.00
		1050	DUE TO OTHER AGENCIES	.00	.00
		1050	DUE TO OTHER AGENCIES	.00	.00
GL CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
21	230	1025	CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
GL CLS	230	CL	EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
21	300	1140	FUNDS HELD FOR OTHERS	.00	.00
		1149	FUNDS HELD FOR OTHERS	.00	.00
GL CLS	300	CL	FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT	21	CURRENT	LIABILITIES	1,415,885.71-	1,254,609.15-
** TOTAL	LIABILITIES	AND OTHER	CREDITS	1,415,885.71-	1,254,609.15-
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS	360	FD	BAL RESERVED FOR ENCUMBRANCES	.00	.00
51	362	2075	FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
GL CLS	362	FD	BAL RESERVED FOR INVENTORIES	.00	.00
51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00

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 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 \*\*\*\*\*  
 GL COMP  
 CAT CLASS GL TITLE  
 \*\*\*\*\*

GL CLS	AGY	CURRENT YEAR	PRIOR YEAR
GL CLS 364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51 366	2085 FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
GL CLS 366	FD BAL RESERVED FOR INTERFUND LOANS	.00	.00
51 520	2310 FD BAL-RESTRICTED	.00	.00
GL CLS 520	FD BAL-RESTRICTED	.00	.00
51 550	*** 2325-POST CLS FFS FB UNASSIGNED	652,572.37-	1,063,577.06-
GL CLS 550	FD BAL-UNASSIGNED	652,572.37-	1,063,577.06-
51 620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00 .00	.00 .00
GL CLS 620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51 630	2030 INVESTMENT IN GENERAL FIXED ASSETS 2055 FB - UNENCUM APPROP - SUBJECT TO LAP 2245 FUND BALANCE - UNALLOCATED	.00 .00 .00	.00 .00 .00
GL CLS 630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51 800	9001 ENCUMBRANCES 9003 ENCUMBRANCES (REPORTING AGENCIES) 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00 42,450.00 42,450.00-	.00 156,119.51 156,119.51-
GL CLS 800	BUDGETARY	.00	.00
51 950	9200 PAYROLL CLEARING 9201 PAYROLL CLEARING OFFSET 9202 PAYROLL SYSTEM CLEARING	.00 .00 .00	.00 .00 .00
GL CLS 950	SYSTEM ACCOUNTS	.00	.00
* GLA CAT 51	FUND BALANCE (DEFICITS)	652,572.37-	1,063,577.06-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		652,572.37-	1,063,577.06-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		2,068,458.08-	2,318,186.21-



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%  
\*\*\*\*\*  
GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 01 GENERAL  
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
\*\*\*\*\*  
GL GL COMP  
CAT CLASS GL TITLE  
\*\*\*\*\*

AGY  
GL  
CURRENT YEAR  
PRIOR YEAR  
\*\*\*\*\*

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



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14

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

AGY GL TITLE  
 AGY GL  
 \*\*\*\*\*

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

\*\*\*\*\*PAGE 7  
 PROD SYSTEM

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
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 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN  
 \*\*\*\*\*  
 GL CLASS GL TITLE AGY GL  
 \*\*\*\*\*

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 \*\*\*\*\*

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

GAAP FUND GROUP	01	GOVERNMENTAL	AGY	GL	TITLE	CURRENT YEAR	PRIOR YEAR
GAAP FUND TYPE	01	GENERAL					
GAAP FUND	5071	GR ACCT - EMISSIONS REDUCTION PLAN					
51	800	9001	ENCUMBRANCES			.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)			.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES			.00	.00

GL CLS 800 BUDGETARY .00 .00  
 \* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00  
 \*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00  
 \*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00  
 \* GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN .00 .00  
 \* GAAP FUND TYPE 01 GENERAL .00 .00

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

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

GL	GL	COMP	GL	TITLE	AGY	GL	CURRENT	PRIOR
CAT	CLASS	GL	GL			YEAR	YEAR	YEAR
01	004	0045		CASH IN STATE TREASURY		533,248,444.92	838,530,160.56	
		0047		SHARED CASH		.00	.00	
GL	CLS	004	004	CA CASH IN STATE TREASURY		533,248,444.92	838,530,160.56	

01	065	0279		CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00	
GL	CLS	065	065	CA INTERFUND RECEIVABLE		.00	.00	

01	070	0283	47351000	DUE FROM OTHER FUNDS		.00	.00	
GL	CLS	070	070	CA DUE FROM OTHER FUNDS		.00	.00	

\* GLA CAT 01 CURRENT ASSETS  
 \*\* TOTAL ASSETS AND OTHER DEBITS

21	200	1009		VOUCHERS PAYABLE		112,191,915.63	19,962,584.93	
		1010		ACCOUNTS PAYABLE		45,983.77	5,133,357.73	
GL	CLS	200	200	CL ACCOUNTS PAYABLE		112,237,899.40	25,095,942.66	

21	203	1015		PAYROLL PAYABLE		.00	36.00	
GL	CLS	203	203	CL PAYROLL PAYABLE		.00	36.00	

21	205	1049		CL INTERFUND PAYABLE		.00	.00	
GL	CLS	205	205	CL INTERFUND PAYABLE		.00	.00	

21	211	1050	33251000	DUE TO OTHER AGENCIES		.00	.00	
		1050	47551000	DUE TO OTHER AGENCIES		.00	.00	
		1050	90200010	DUE TO OTHER AGENCIES		.00	.00	

GL	CLS	211	211	CL DUE TO OTHER AGENCIES		.00	.00	
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21	300	1149		FUNDS HELD FOR OTHERS		.00	.00	
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PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
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 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT  
 \*\*\*\*\*  
 GL COMP  
 CAT CLASS GL TITLE  
 \*\*\*\*\*

AGY	CURRENT YEAR	PRIOR YEAR
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	112,237,899.40-	25,095,978.66-
** TOTAL LIABILITIES AND OTHER CREDITS	112,237,899.40-	25,095,978.66-
51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51 520 *** 2310-POST CLS FFS FB RESTRICTED	.00	.00
GL CLS 520 FD BAL-RESTRICTED	.00	.00
51 530 2315 FD BAL-COMMITTED	421,010,545.52-	813,434,181.90-
GL CLS 530 FD BAL-COMMITTED	421,010,545.52-	813,434,181.90-
51 610 2150 FD BAL UNRES DESIG FOR OTHER	.00	.00
GL CLS 610 FD BAL - UNRES DESIG FOR OTHER	.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51 800 9001 ENCUMBRANCES	.00	.00
9003 ENCUMBRANCES (REPORTING AGENCIES)	2,400,000.00	3,148,631.96
9005 BUDGET RESERVATION FOR ENCUMBRANCES	2,400,000.00-	3,148,631.96-
GL CLS 800 BUDGETARY	.00	.00
51 950 9202 PAYROLL SYSTEM CLEARING	.00	.00
GL CLS 950 SYSTEM ACCOUNTS	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)	421,010,545.52-	813,434,181.90-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	421,010,545.52-	813,434,181.90-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	533,248,444.92-	838,530,160.56-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
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GAAP FUND GROUP	01	GOVERNMENTAL	AGY	GL	TITLE	CURRENT YEAR	PRIOR YEAR
GAAP FUND TYPE	02	SPECIAL REVENUE					
GAAP FUND	5100	GR ACCT - SYSTEM BENEFIT					
GL	GL	COMP					
CAF	CLASS	GL					

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



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
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 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 \*\*\*\*\*

GL CLASS GL TITLE AGY GL  
 \*\*\*\*\*  
 CAT \*\*\*\*\*  
 \*\*\*\*\*

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

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

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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 \*\*\*\*\*  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*

GOVERNMENTAL  
 01 GOVERNMENTAL  
 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 \*\*\*\*\*  
 GL CLASS GL COMP AGY GL  
 CAT TITLE CURRENT YEAR PRIOR YEAR  
 \*\*\*\*\*

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





PERCENT OF YEAR ELAPSED: 1.00%

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14

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

04	0240	7300	TITLE	CURRENT YEAR
			CONSUMABLES	65,716.88
		7303	SUBS, PERIODICALS & INFO SERV	18,345.08
		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	35,907.25
		7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	2,489.62
		7374	PERSONAL PROP-FURNISHING & EQUIP (CONTRL)	1,396.42
		7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	39,465.79
		7378	PERSONAL PROP-COMPUTER EQUIP (CONTROLLED)	20,495.18
		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	90,315.82
		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	6,322.27
		7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	783.92

\* GAAP SRC/OBJ 0240 MATERIALS AND SUPPLIES 303,288.30

04	0250	7276	TITLE	CURRENT YEAR
		7276	COMMUNICATION SERVICES	15,775.47-
		7516	TELECOMMS-OTHER SERV CHARGES	18,601.73
		7518	TELECOMMS-DEDICAT DATA CIRCUIT	499.95
		7526	WASTE DISPOSAL	249.00
		7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	41,789.40
		7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	92,797.83

\* GAAP SRC/OBJ 0250 COMMUNICATION AND UTILITIES 138,162.44

04	0260	7266	TITLE	CURRENT YEAR
		7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	68,860.22
		7367	PERSONAL PROPERTY-MAINTENANCE & REPAIRS	12,161.17

\* GAAP SRC/OBJ 0260 REPAIRS AND MAINTENANCE 81,021.39

04	0270	7406	TITLE	CURRENT YEAR
		7406	RENTAL OF FURNISHINGS/EQUIPMT	1,399.38
		7411	RENTAL OF COMPUTER EQUIPMENT	183,576.31
		7470	RENTAL OF SPACE	8,661.80

\* GAAP SRC/OBJ 0270 RENTALS AND LEASES 193,637.49

04	0280	7273	TITLE	CURRENT YEAR
		7273	REPRODUCTION & PRINTING SERV	1,417.73

\* GAAP SRC/OBJ 0280 PRINTING AND REPRODUCTION 1,417.73

04	0340	7201	TITLE	CURRENT YEAR
		7201	MEMBERSHIP DUES	40,119.00
		7203	REGISTRATION FEES-EMPLOYEE TRAINING	32,846.00
		7210	FEES AND OTHER CHARGES	9,657.90

\* GAAP SRC/OBJ 0340 MEMBERSHIP DUES 40,119.00



DAFPR8590 473 APR 02 13 JCAS RTE R473 2(CRG) ( ) 3(OBJ) 3(END) ( ) 0(SLA) ( ) ( ) USAS  
CYCLE: 10/31/14 00:17 5781 RUN DATE: 10/31/14 TIME: 03:13 45 CFY: 15 CFM: 02 LCX: 14 LCM: 00 FICHE: 473 01 01

PERCENT OF YEAR ELAPSED: 100%  
\*\*\*\*\*  
GAAP FUND GROUP 01 GOVERNMENTAL  
GAAP FUND TYPE 01 GENERAL  
GAAP FUND 0001 GENERAL REVENUE (0001) - GENERAL  
\*\*\*\*\*  
GAAP  
GAAP GL ACCT GL GAAP COMPT  
CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE  
\*\*\*\*\*  
PUBLIC UTILITY COMMISSION OF TEXAS (473)  
OPERATING STATEMENT - GOVERNMENTAL FUNDS  
REPORT PERIOD= ADJUSTMENT FY= 14  
\*\*\*\*\*  
\*\*\*\*\*PAGE 5  
PROD SYSTEM

NET CHANGE IN FUND BALANCE 411,004.69-  
FUND BALANCE - BEGINNING 1,063,577.06  
FUND BALANCE - BEGINNING, AS RESTATED 1,063,577.06  
FUND BALANCE - ENDING 652,572.37  
\* GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL 652,572.37



DAYS 8590 473 APR 02 13 JGAS RJE R473 2(ORG) ( ) 3(OBJ) 3(FND) ( ) 0(GLA) ( ) ( ) USAS  
 CYCLE: 10/31/14 00:17 5781 RUN DATE: 10/31/14 TIME: 03:13 45 CFY: 15 CFM: 02 LCY: 14 LCM: 00 FICHE: 473 01 01  
 (AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)  
 (AGL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY  
 \*\*\*\*\*

GAAP	GAAP GL ACCT GL	GAAP COMPT	CURRENT
CATEGORY FUNC CLASS	ACCT SRC/OBJ	OBJ	YEAR
*****	*****	*****	*****
NET CHANGE IN FUND BALANCE			0.00
FUND BALANCE - BEGINNING			0.00
FUND BALANCE - BEGINNING, AS RESTATED			0.00
FUND BALANCE - ENDING			0.00
* GAAP FUND 0584		UNIVERSAL SERVICE FUND (0584)-AGENCY	0.00







PERCENT OF YEAR ELAPSED: 100%  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 OPERATING STATEMENT - GOVERNMENTAL FUNDS  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PRODUCTION PAGE 10

GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT  
 GAAP  
 GAAP GAAP GL ACCT GL GAAP COMPT TITLE  
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ  
 CURRENT YEAR

TOTAL EXPENDITURES		409,488,318.96
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		
05	0500 3972 OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	392,423,636.38-
* GAAP SRC/OBJ	0500 TRANSFERS-IN	1,419,950,130.02
05	0510 7972 OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	1,419,950,130.02-
* GAAP SRC/OBJ	0510 TRANSFERS-OUT	1,419,950,130.02-
* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)		
NET CHANGE IN FUND BALANCE		
FUND BALANCE - BEGINNING		
FUND BALANCE - BEGINNING, AS RESTATED		
FUND BALANCE - ENDING		
* GAAP FUND 5100	GR ACCT - SYSTEM BENEFIT	421,010,545.52
* GAAP FUND TY 02	SPECIAL REVENUE	421,010,545.52





PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT  
 \*\*\*\*\*  
 GL COME  
 CAT CLS GL TITLE  
 \*\*\*\*\*  
 01 004 0045 CASH IN STATE TREASURY

AGY	GL	CLS	GL	TITLE	CURRENT YEAR	PRIOR YEAR
	01	004	0045	CASH IN STATE TREASURY	500.00	500.00
	GL	CLS	004	CA CASH IN STATE TREASURY	500.00	500.00
*	GLA	CAT	01	CURRENT ASSETS	500.00	500.00
**	TOTAL ASSETS AND OTHER DEBITS				500.00	500.00
21	200	1009		VOUCHERS PAYABLE	.00	.00
GL	CLS	200	CL	ACCOUNTS PAYABLE	.00	.00
21	300	1149		FUNDS HELD FOR OTHERS	500.00-	500.00-
GL	CLS	300	CL	FUNDS HELD FOR OTHERS	500.00-	500.00-
*	GLA	CAT	21	CURRENT LIABILITIES	500.00-	500.00-
**	TOTAL LIABILITIES AND OTHER CREDITS				500.00-	500.00-
45	372	****		2400-POST CLS FIDUC NET POSITION	.00	.00
GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
*	GLA	CAT	45	NET POSITION	.00	.00
51	620	9999		FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
*	GLA	CAT	51	FUND BALANCE (DEFICITS)	.00	.00
**	NET POSITION WITH CURRENT CHANGES				.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				500.00-	500.00-
*	GAAP	FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT	.00	.00



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 PRODUCTION SYSTEM PAGE 2

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0882 CITY, MTA & SPD AGENCY  
 GL COME  
 CAT CLS GL TITLE  
 AGY GL  
 CURRENT YEAR  
 PRIOR YEAR

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

		AGY	CURRENT	PRIOR	
		GL	YEAR	YEAR	
		GL	*****	*****	
01	001	0015	IMPREST CASH ON HAND	.00	.00
	GL CLS	001	CA CASH ON HAND	.00	.00
01	004	0045	CASH IN STATE TREASURY	1,013,000.00	.00
		0047	SHARED CASH	.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY	1,013,000.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS	.00	.00
	GL CLS	020	CA LEGISLATIVE APPROPRIATIONS	.00	.00
* GLA CAT 01 CURRENT ASSETS					
** TOTAL ASSETS AND OTHER DEBITS					
21	200	1009	VOUCHERS PAYABLE	.00	.00
	GL CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	205	1049	CL INTERFUND PAYABLE	.00	.00
	GL CLS	205	CL INTERFUND PAYABLE	.00	.00
21	300	1140	FUNDS HELD FOR OTHERS	.00	.00
		1149	FUNDS HELD FOR OTHERS	1,013,000.00-	.00
	GL CLS	300	CL FUNDS HELD FOR OTHERS	1,013,000.00-	.00
* GLA CAT 21 CURRENT LIABILITIES					
** TOTAL LIABILITIES AND OTHER CREDITS					
45	372	****	2400-POST CLS FIDUC NET POSITION	.00	.00
	GL CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00

PERCENT OF YEAR ELAPSED: 100%  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 \*\*\*\*\*  
 FIDUCIARY  
 03 FUND GROUP  
 09 AGENCY FUNDS  
 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

\*\*\*\*\*PAGE 4  
 \*\*\*\*\*  
 PROD SYSTEM

AGY	GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT 45	NET POSITION	.00	.00
51 620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
	9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51	FUND BALANCE (DEFICITS)	.00	.00
**	NET POSITION WITH CURRENT CHANGES	.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	1,013,000.00-	.00
* GAAP FUND	0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

AGY GL  
 PRIOR YEAR  
 CURRENT YEAR  
 \*\*\*\*\*

AGY	GL	COMP	GL	TITLE	AGY	GL	PRIOR YEAR	CURRENT YEAR
01	001	0015		IMPREST CASH ON HAND			.00	.00
	GL	CLS	001	CA CASH ON HAND			.00	.00
01	004	0045		CASH IN STATE TREASURY			.00	.00
	GL	CLS	004	CA CASH IN STATE TREASURY			.00	.00
*	GLA	CAT	01	CURRENT ASSETS			.00	.00
**	TOTAL ASSETS AND OTHER DEBITS							
21	200	1009		VOUCHERS PAYABLE			.00	.00
	GL	CLS	200	CL ACCOUNTS PAYABLE			.00	.00
21	300	1140		FUNDS HELD FOR OTHERS			.00	.00
		1149		FUNDS HELD FOR OTHERS			.00	.00
	GL	CLS	300	CL FUNDS HELD FOR OTHERS			.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES			.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS							
45	372	****		2400-POST CLS FIDUC NET POSITION			.00	.00
	GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS			.00	.00
*	GLA	CAT	45	NET POSITION			.00	.00
51	620	2240		FB-UNRESERVED-UNDESIGNATED-OTHER			.00	.00
		9999		FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
	GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
51	630	2245		FUND BALANCE - UNALLOCATED			.00	.00

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0901 SAVINGS BOND ACCOUNT (0901) - AGENCY  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 \*\*\*\*\*  
 AGY GL  
 \*\*\*\*\*  
 CURRENT YEAR  
 \*\*\*\*\*  
 PRIOR YEAR  
 \*\*\*\*\*

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





PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*

GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

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





PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 \*\*\*\*\* PAGE 11

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 09 AGENCY FUNDS  
 GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE  
 \*\*\*\*\*  
 GL GL COMP AGY  
 CAT CLS GL TITLE GL

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



PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - NET POSITION FORMAT  
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 03 FIDUCIARY  
 GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS  
 GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND  
 \*\*\*\*\*  
 GL GL COMP  
 CAT CLS GL TITLE  
 \*\*\*\*\*

PROD SYSTEM  
 \*\*\*\*\*PAGE 13

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



STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE  
 \*\*\*\*\*

				AGY	GL	CURRENT	PRIOR
				GL		YEAR	YEAR
GL CLS	072	CA DUE FROM OTHER AGENCIES				.00	.00
01	080	N 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI				.00	.00
GL CLS	080	CA CONSUMABLE INVENTORIES				.00	.00
* GLA CAT	01	CURRENT ASSETS			2,068,458.08		2,318,186.21
06	146	N 0310 ADVANCES TO OTHER GOVERNMENTS			.00	.00	.00
GL CLS	146	NC LOANS AND CONTRACTS			.00	.00	.00
06	150	N 0355 VEHICLES, BOATS AND AIRCRAFT			.00	.00	.00
GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET			.00	.00	.00
06	151	N 0345 FURNITURE/EQUIPMENT			.00	.00	.00
GL CLS	151	FURNITURE AND EQUIPMENT, NET			.00	.00	.00
06	158	N 0360 LIBRARY BOOKS-NON DEPRECIABLE			.00	.00	.00
GL CLS	158	OTHER CAPITAL ASSETS, NET			.00	.00	.00
* GLA CAT	06	NON-CURRENT ASSETS			.00	.00	.00
11	190	N 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION			.00	.00	.00
GL CLS	190	RETIREMNT OF OTHR GENERAL LONG-TERM DEBT			.00	.00	.00
* GLA CAT	11	OTHER DEBITS			.00	.00	.00
** TOTAL ASSETS AND OTHER DEBITS					2,068,458.08		2,318,186.21
21	200	N 1009 VOUCHERS PAYABLE			149,908.24-		141,112.41-
		N 1010 ACCOUNTS PAYABLE			16,173.31-		249.95-
GL CLS	200	CL ACCOUNTS PAYABLE			166,081.55-		141,362.36-
21	203	N 1015 PAYROLL PAYABLE			1,249,804.16-		1,113,246.79-

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GMFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE  
 \*\*\*\*\*

AGY	GL	CURRENT YEAR	PRIOR YEAR
	GL CLS 203 CL PAYROLL PAYABLE	1,249,804.16-	1,113,246.79-
	21 205 N 1049 CL INTERFUND PAYABLE	.00	.00
	GL CLS 205 CL INTERFUND PAYABLE	.00	.00
	21 210 N 1052 DUE TO UNIV COMPONENTS / SYSTEM	.00	.00
	GL CLS 210 CL DUE TO OTHER FUNDS	.00	.00
	21 211 N 1050 DUE TO OTHER AGENCIES	.00	.00
	N 1050 DUE TO OTHER AGENCIES	.00	.00
	N 1050 DUE TO OTHER AGENCIES	.00	.00
	N 1050 DUE TO OTHER AGENCIES	.00	.00
	N 1050 DUE TO OTHER AGENCIES	.00	.00
	GL CLS 211 CL DUE TO OTHER AGENCIES	.00	.00
	21 230 N 1025 CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
	GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
	21 300 N 1140 FUNDS HELD FOR OTHERS	.00	.00
	N 1149 FUNDS HELD FOR OTHERS	.00	.00
	GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
	* GIA CAT 21 CURRENT LIABILITIES	1,415,885.71-	1,254,609.15-
	** TOTAL LIABILITIES AND OTHER CREDITS	1,415,885.71-	1,254,609.15-
	51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
	GL CLS 360 FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
	51 362 N 2075 FD BAL-RESERVED FOR CONSUM. INVENT.	.00	.00
	GL CLS 362 FD BAL-RESERVED FOR INVENTORIES	.00	.00
	51 364 N 2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 01 GENERAL  
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE

		AGY		CURRENT YEAR		PRIOR YEAR	
		GL	CL	YEAR	YEAR	YEAR	YEAR
GL CLS	364	FD	BAL RESERVED FOR IMPREST ACCT.	.00	.00	.00	.00
51	366	N	FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00	.00	.00
GL CLS	366	FD	BAL RESERVED FOR INTERFUND LOANS	.00	.00	.00	.00
51	520	N	FD BAL-RESTRICTED	.00	.00	.00	.00
GL CLS	520	FD	BAL-RESTRICTED	.00	.00	.00	.00
51	550	N	**** 2325-POST CLS FFS FB UNASSIGNED	652,572.37-	652,572.37-	1,063,577.06-	1,063,577.06-
GL CLS	550	FD	BAL-UNASSIGNED	652,572.37-	652,572.37-	1,063,577.06-	1,063,577.06-
51	620	N	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00	.00	.00
N	9999	N	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00	.00	.00
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00	.00	.00
51	630	N	2030 INVESTMENT IN GENERAL FIXED ASSETS	.00	.00	.00	.00
N	2055	N	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00	.00	.00
N	2245	N	FUND BALANCE - UNALLOCATED	.00	.00	.00	.00
GL CLS	630	OBSOLETE	FB ACCTS UNDER GASB 34	.00	.00	.00	.00
51	800	N	9001 ENCUMBRANCES	.00	.00	.00	.00
N	9003	N	ENCUMBRANCES (REPORTING AGENCIES)	42,450.00	42,450.00	156,119.51	156,119.51
N	9005	N	BUDGET RESERVATION FOR ENCUMBRANCES	42,450.00-	42,450.00-	156,119.51-	156,119.51-
GL CLS	800	BUDGETARY		.00	.00	.00	.00
51	950	N	9200 PAYROLL CLEARING	.00	.00	.00	.00
N	9201	N	PAYROLL CLEARING OFFSET	.00	.00	.00	.00
N	9202	N	PAYROLL SYSTEM CLEARING	.00	.00	.00	.00
GL CLS	950	SYSTEM	ACCOUNTS	.00	.00	.00	.00
* GLA	CAT	51	FUND BALANCE (DEFICITS)	652,572.37-	652,572.37-	1,063,577.06-	1,063,577.06-
**	TOTAL	FUND	BALANCE/NET POSITION WITH CURRENT CHANGES	652,572.37-	652,572.37-	1,063,577.06-	1,063,577.06-
**	TOTAL	LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	2,068,458.08-	2,068,458.08-	2,318,186.21-	2,318,186.21-



STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (SWFS)  
PUBLIC UTILITY COMMISSION OF TEXAS (473)  
REPORT PERIOD= ADJUSTMENT FY= 14  
\*\*\*\*\*  
PERCENT OF YEAR ELAPSED: 100%  
\*\*\*\*\*

GAAP FUND GROUP	01	GOVERNMENTAL	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
GAAP FUND TYPE	01	GENERAL					
GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL					
GL GL B/C COMP							
CT CLS IND GL							
TITLE							

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







STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 REPORT PERIOD= ADJUSTMENT FY= 14

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

GL	CLS	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
51	800	N	9001	ENCUMBRANCES			.00	.00
		N	9003	ENCUMBRANCES (REPORTING AGENCIES)			.00	.00
		N	9005	BUDGET RESERVATION FOR ENCUMBRANCES			.00	.00

GL CLS 800 BUDGETARY  
 \* GLA CAT 51 FUND BALANCE (DEFICITS)  
 \*\* TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES  
 \*\* TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION  
 \* GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN  
 \* GAAP FUND TYPE 01 GENERAL

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE

		AGY	CURRENT	PRIOR		
		GL	YEAR	YEAR	*****	*****
					PAGE	10
01	004	N	0045	CASH IN STATE TREASURY	533,248,444.92	838,530,160.56
		N	0047	SHARED CASH	.00	.00
GL	CLS	004	CA	CASH IN STATE TREASURY	533,248,444.92	838,530,160.56
01	065	N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL	CLS	065	CA	INTERFUND RECEIVABLE	.00	.00
01	070	N	0283	DUE FROM OTHER FUNDS	.00	.00
GL	CLS	070	CA	DUE FROM OTHER FUNDS	.00	.00
*	GLA	CAT	01	CURRENT ASSETS	533,248,444.92	838,530,160.56
**	TOTAL ASSETS AND OTHER DEBITS					
21	200	N	1009	VOUCHERS PAYABLE	112,191,915.63	19,962,584.93
		N	1010	ACCOUNTS PAYABLE	45,983.77	5,133,357.73
GL	CLS	200	CL	ACCOUNTS PAYABLE	112,237,899.40	25,095,942.66
21	203	N	1015	PAYROLL PAYABLE	.00	36.00
GL	CLS	203	CL	PAYROLL PAYABLE	.00	36.00
21	205	N	1049	CL INTERFUND PAYABLE	.00	.00
GL	CLS	205	CL	INTERFUND PAYABLE	.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	.00	.00
		N	1050	DUE TO OTHER AGENCIES	.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES	.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS	.00	.00

\*\*\*\*\*  
 33251000  
 47551000  
 90200010

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE  
 \*\*\*\*\*

PROD SYSTEM  
 \*\*\*\*\*PAGE 11

AGY	GL	CURRENT YEAR	PRIOR YEAR
GL CLS 300 CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		112,237,899.40-	25,095,978.66-
** TOTAL LIABILITIES AND OTHER CREDITS		112,237,899.40-	25,095,978.66-
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51 520 N **** 2310-POST CLS FFS FB RESTRICTED		.00	.00
GL CLS 520 FD BAL-RESTRICTED		.00	.00
51 530 N 2315 FD BAL-COMMITTED		421,010,545.52-	813,434,181.90-
GL CLS 530 FD BAL-COMMITTED		421,010,545.52-	813,434,181.90-
51 610 N 2150 FD BAL UNRES DESIG FOR OTHER		.00	.00
GL CLS 610 FD BAL - UNRES DESIG FOR OTHER		.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51 800 N 9001 ENCUMBRANCES		.00	.00
N 9003 ENCUMBRANCES (REPORTING AGENCIES)		2,400,000.00	3,148,631.96
N 9005 BUDGET RESERVATION FOR ENCUMBRANCES		2,400,000.00-	3,148,631.96-
GL CLS 800 BUDGETARY		.00	.00
51 950 N 9202 PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950 SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		421,010,545.52-	813,434,181.90-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		421,010,545.52-	813,434,181.90-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		533,248,444.92-	838,530,160.56-

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 \*\*\*\*\*  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 02 SPECIAL REVENUE  
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE  
 \*\*\*\*\*

AGY	GL	CURRENT YEAR	PRIOR YEAR
5100	GR ACCT - SYSTEM BENEFIT	.00	.00
5100	SPECIAL REVENUE	.00	.00

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 PRODUCTION SYSTEM PAGE 12  
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PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 \*\*\*\*\*  
 GL GL B/C COME AGY  
 CT CLS IND GL TITLE GL  
 \*\*\*\*\*

GL CLS	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
06	150	N	0355 VEHICLES, BOATS AND AIRCRAFT			.00	.00
	Y		0655 BC VEHICLES, BOATS AND AIRCRAFT			.00	.00
	Y		0656 BC ACCUM DEPR-VEHICLES, BOATS & AIRC			.00	.00
GL CLS	150		VEHICLES, BOATS AND AIRCRAFT, NET			.00	.00
06	151	N	0345 FURNITURE/EQUIPMENT			.00	.00
	Y		0645 BC FURNITURE/EQUIPMENT			169,957.22	174,003.20
	Y		0650 BC ACCUM DEPR-FURN & EQUIP			61,908.08-	121,250.39-
GL CLS	151		FURNITURE AND EQUIPMENT, NET			108,049.14	52,752.81
06	158	N	0360 LIBRARY BOOKS-NON DEPRECIABLE			.00	.00
GL CLS	158		OTHER CAPITAL ASSETS, NET			.00	.00
06	159	N	0320 LAND			.00	.00
GL CLS	159		LAND & LAND IMPROVEMENTS			.00	.00
06	165	Y	0693 BC COMPUTER SOFTWARE - INTANGIBLE			.00	37,897.00
	Y		0696 BC-ACCUM AMORT/COMPUTER SOFTWARE-INT			.00	37,897.00-
GL CLS	165		COMPUTER SOFTWARE-INTANGIBLE,NET			.00	.00
* GLA CAT	06		NON-CURRENT ASSETS			108,049.14	52,752.81
** TOTAL ASSETS AND OTHER DEBITS						108,049.14	52,752.81
45	410	Y	**** 3505-POST CLS BC CAP ASSETS/DEBT			108,049.14-	52,752.81-
GL CLS	410		INVESTED IN CAP ASSETS,NET RELATED DEBT			108,049.14-	52,752.81-
45	430	Y	9992 BC SYSTEM CLEARING			.00	.00
GL CLS	430		UNRESTRICTED NET POSITION			.00	.00
* GLA CAT	45		NET POSITION			108,049.14-	52,752.81-

PERCENT OF YEAR ELAPSED: 100%  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PRODUCTION SYSTEM PAGE 14

\*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS  
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP  
 \*\*\*\*\*  
 GL GL B/C COMP  
 CT CLS IND GL TITLE  
 \*\*\*\*\*

	AGY	GL	CURRENT YEAR	PRIOR YEAR
51 620 N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51 630 N 2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
GL CLS 630	OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
* GLA CAT 51	FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		108,049.14-	52,752.81-	
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		108,049.14-	52,752.81-	
* GAAP FUND 9998	GEN FIXED ASSETS ACCT GROUP	.00	.00	
* GAAP FUND TYPE 11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS	.00	.00	

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PUBLIC UTILITY COMMISSION OF TEXAS (473)

PERCENT OF YEAR ELAPSED: 100%  
 \*\*\*\*\*  
 GAAP FUND GROUP 01 GOVERNMENTAL  
 GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION

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

06 151 N 0345 FURNITURE/EQUIPMENT .00 .00 .00

GL CLS 151 FURNITURE AND EQUIPMENT, NET .00 .00 .00

\* GLA CAT 06 NON-CURRENT ASSETS .00 .00 .00

11 190 N 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION .00 .00 .00

GL CLS 190 RETIREMENT OF OTHR GENERAL LONG-TERM DEBT .00 .00 .00

\* GLA CAT 11 OTHER DEBITS .00 .00 .00

\*\* TOTAL ASSETS AND OTHER DEBITS .00 .00 .00

21 230 N 1025 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00 .00

Y 1525 BC CL EMPLOYEE'S COMPENSABLE LEAVE 688,039.41- 614,924.33-

GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE 688,039.41- 614,924.33-

21 260 N 1125 CL CAPITAL LEASE OBLIGATIONS .00 .00 .00

GL CLS 260 CL CAPITAL LEASE OBLIGATIONS .00 .00 .00

\* GLA CAT 21 CURRENT LIABILITIES 688,039.41- 614,924.33-

26 301 Y 1700 BC NC EMPLOYEE'S COMPENSABLE LEAVE 592,512.39- 475,034.23-

GL CLS 301 NC EMPLOYEE'S COMPENSABLE LEAVE 592,512.39- 475,034.23-

\* GLA CAT 26 NON-CURRENT LIABILITIES 592,512.39- 475,034.23-

\*\* TOTAL LIABILITIES AND OTHER CREDITS 1,280,551.80- 1,089,958.56-

45 430 Y \*\*\* 3950-POST CLS BC UNRE NET POSITION 1,280,551.80 1,089,958.56

Y 9992 BC SYSTEM CLEARING .00 .00 .00

GL CLS 430 UNRESTRICTED NET POSITION 1,280,551.80 1,089,958.56

PERCENT OF YEAR ELAPSED: 100%  
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)  
 REPORT PERIOD= ADJUSTMENT FY= 14  
 PRODUCTION SYSTEM PAGE 16

PUBLIC UTILITY COMMISSION OF TEXAS (473)  
 GOVERNMENTAL  
 01 GOVERNMENTAL  
 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT  
 9997 LONG-TERM LIABILITIES BASIS CONVERSION  
 AGY GL B/C COMP  
 CT CLS IND GL TITLE  
 CURRENT YEAR PRIOR YEAR

AGY	GL	CURRENT YEAR	PRIOR YEAR
* GLA CAT 45	NET POSITION	1,280,551.80	1,089,958.56
51 620 N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
* GLA CAT 51	FUND BALANCE (DEFICITS)	.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		1,280,551.80	1,089,958.56
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		.00	.00
* GAAP FUND 9997	LONG-TERM LIABILITIES BASIS CONVERSION	.00	.00
* GAAP FUND TYPE 12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00	.00
* GAAP FUND GROUP 01	GOVERNMENTAL	.00	.00
* AGENCY	473	.00	.00

## UNAUDITED

### Public Utility Commission (473)

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

##### Entity

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

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

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

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

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

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

##### Fund Structure

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

## 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**

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

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

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

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

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

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

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

### Liabilities

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

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

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

### Fund Balance / Net Assets

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

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

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



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

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

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

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

### **Interfund Transactions and Balances**

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The agency has the following types of transactions among funds:

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

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<b>Note 2: Capital Assets</b>
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A summary of changes in Capital Assets for the year ended August 31, 2014, is presented below:

	Balance 9/1/2013	Adj	Reclassifications Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2014
<b>GOVERNMENTAL ACTIVITIES</b>								
Depreciable Assets								
Furniture and Equipment	174,003.20					70,008.10	(74,054.08)	169,957.22
Other Capital Assets								-
Total Depreciable Assets at Historical Costs	174,003.20		-	-	-	70,008.10	(74,054.08)	169,957.22
Less Accumulated Depreciation for:								
Furniture and Equipment	(121,250.39)					(14,711.77)	74,054.08	(61,908.08)
Other Capital Assets								-
Total Accumulated Depreciation	(121,250.39)		-	-	-	(14,711.77)	74,054.08	(61,908.08)
Amortizable Assets - Intangible								
Computer Software	37,897.00						(37,897.00)	-
Other Intangible Capital Assets								-
Total Depreciable Assets at Historical Costs	37,897.00		-	-	-	-	(37,877.00)	-
Less Accumulated Amortization for:								
Computer Software	(37,897.00)						37,897.00	-
Other Intangible Capital Assets								-
Total Accumulated Amortization	(37,897.00)		-	-	-	-	37,897.00	-
Governmental Activities Capital Assets, Net	\$ 52,752.81	\$ -	\$ -	\$ -	\$ -	\$ 55,296.33	\$ -	\$ 108,049.14

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

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

**Deposits of Cash in Bank**

As of August 31, 2014, the carrying amount of deposits was \$5,000 as presented below.

<b>Governmental and Business-Type Activities</b>	
CASH IN BANK – BANK BALANCE	\$ 3,875.68
CASH IN BANK per AFR	\$ 5,000.00

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**Note 5: Long Term Liabilities**

**Changes in Long-Term Liabilities**

During the year ended August 31, 2014 the following changes occurred in liabilities.

<b>Governmental Activities</b>	<b>Balance 9/01/13</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 8/31/14</b>	<b>Amounts Due Within 1 Year</b>	<b>Amounts Due Thereafter</b>
Compensable Leave	\$1,089,958.56	\$1,126,444.76	\$935,851.52	\$1,280,551.80	\$688,039.41	\$592,512.39
<b>Total Governmental Activities</b>	\$1,089,958.56	\$1,126,444.76	\$935,851.52	\$1,280,551.80	\$688,039.41	\$592,512.39

**Employees' Compensable Leave**

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

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<b>Note 8: Leases</b>
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**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	\$170,883.78

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, 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	
Year Ending August 31, 2019	
<b>Total Minimum Future Lease Rental Payments</b>	<b>\$ 195,722.02</b>

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**Note 13: Continuance Subject to Review**

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