

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



Filed: October 1, 2018

Annual Financial Report
For the Year Ended August 31, 2018

Prepared for:
Public Utility Commission of Texas
OVERSIGHT AGENCIES

**PUBLIC UTILITY
COMMISSION OF TEXAS**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2018

John Paul Urban
Executive Director

UNAUDITED

Public Utility Commission of Texas (473)

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NOTES TO FINANCIAL STATEMENTS

DeAnn T. Walker
Chairman

Arthur C. D'Andrea
Commissioner

Shelly Botkin
Commissioner

John Paul Urban
Executive Director



Greg Abbott
Governor

Public Utility Commission of Texas

October 1, 2018

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

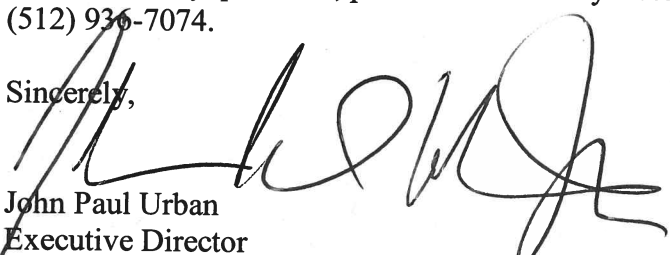
Ladies and Gentlemen:

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

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

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

Sincerely,


John Paul Urban
Executive Director



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

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

PERCENT OF YEAR ELAPSED: 100%

GL	CLASS	GL	TITLE	AGY	GL	CURRENT	PRIOR
01	001	0010	CASH ON HAND			.00	.00
01	001	0015	IMPREST CASH ON HAND			.00	.00
		0020	PETTY CASH ON HAND			.00	.00
GL	CLS	001	CA CASH ON HAND			.00	.00
01	002	0040	CASH IN BANK			.00	.00
		0042	PETTY CASH IN BANK			.00	.00
		0043	TRAVEL CASH IN BANK		5,000.00	5,000.00	5,000.00
GL	CLS	002	CA CASH IN BANK			5,000.00	5,000.00
01	004	0045	CASH IN STATE TREASURY		254,373,633.66-	254,373,633.66-	238,467,636.93-
		0047	SHARED CASH		.00	.00	.00
		0048	LEGISLATIVE CASH		254,373,633.66	254,373,633.66	238,467,636.93
GL	CLS	004	CA CASH IN STATE TREASURY			.00	.00
01	012	0052	CASH IN U. S. TREASURY			.00	.00
GL	CLS	012	CA RESTRICTED-CASH IN FEDERAL TREASURY			.00	.00
01	020	9000	LEGISLATIVE APPROPRIATIONS		2,924,308.56	2,924,308.56	2,337,367.08
GL	CLS	020	CA LEGISLATIVE APPROPRIATIONS			2,924,308.56	2,337,367.08
01	052	0230	ACCTS. RECEIVABLE - BILLED		14,339.90	14,339.90	14,339.90
		0231	ACCTS. RECEIVABLE - UNBILLED		14,339.90-	14,339.90-	14,339.90-
GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET		.00	.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00	.00
GL	CLS	065	CA INTERFUND RECEIVABLE		.00	.00	.00
01	072	0284	DUE FROM OTHER AGENCIES	32001650	.00	.00	.00
		0284	DUE FROM OTHER AGENCIES	45500010	.00	.00	.00
		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= 17

PERCENT OF YEAR ELAPSED: 100%

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

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

 CAT CLASS GL TITLE

 AGY GL

 CURRENT YEAR

 PRIOR YEAR

 PRODUCTION SYSTEM

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

 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

PROD SYSTEM
 *****PAGE 3

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

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

PERCENT OF YEAR ELAPSED: 100%

 PRODUCTION SYSTEM *****PAGE 4

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

 GL GL COMP
 CAT CLASS GL TITLE

GL CLS	AGY	CURRENT YEAR	PRIOR YEAR
51	364	FD BAL RESERVED FOR IMPREST ACCT.	.00
51	366	2085 FD BAL-RESERVED FOR NC INTERFUND REC	.00
GL CLS	366	FD BAL RESERVED FOR INTERFUND LOANS	.00
51	520	2310 FD BAL-RESTRICTED	.00
GL CLS	520	FD BAL-RESTRICTED	.00
51	550	*** 2325-POST CLS FFS FB UNASSIGNED	788,877.93-
GL CLS	550	FD BAL-UNASSIGNED	788,877.93-
51	620	2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00
51	630	2030 INVESTMENT IN GENERAL FIXED ASSETS	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00
51	800	9001 ENCUMBRANCES	.00
GL CLS	800	BUDGETARY	.00
51	900	9003 ENCUMBRANCES (REPORTING AGENCIES)	151,422.78
GL CLS	900	FUND BALANCE - UNALLOCATED	151,422.78-
51	950	9200 PAYROLL CLEARING	.00
GL CLS	950	SYSTEM ACCOUNTS	.00
51	950	9201 PAYROLL CLEARING OFFSET	.00
GL CLS	950	DEFICITS	.00
51	950	9202 PAYROLL SYSTEM CLEARING	.00
GL CLS	950	ACCOUNTS	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)	788,877.93-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			788,877.93-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			2,342,367.08-

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

PROD SYSTEM 5
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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	GL	TITLE	AGY	CURRENT	PRIOR
CAT	CLASS	GL	GL	TITLE	GL	YEAR	YEAR
*****	*****	*****	*****	*****	*****	*****	*****

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

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

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

01 004 0045 CASH IN STATE TREASURY 114,392.47 152,779.76-
 0047 SHARED CASH 114,392.47- 152,779.76

GL CLS 004 CA CASH IN STATE TREASURY .00 .00
 01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC .00 .00

GL CLS 065 CA INTERFUND RECEIVABLE .00 .00
 01 072 0284 DUE FROM OTHER AGENCIES 58201530 154,661.21 157,713.04
 0284 DUE FROM OTHER AGENCIES 58215330 .00 .00

GL CLS 072 CA DUE FROM OTHER AGENCIES 154,661.21 157,713.04
 * GLA CAT 01 CURRENT ASSETS 154,661.21 157,713.04
 ** TOTAL ASSETS AND OTHER DEBITS 154,661.21 157,713.04

21 200 1009 VOUCHERS PAYABLE 6,616.10- 20,100.00-
 GL CLS 200 CL ACCOUNTS PAYABLE 6,616.10- 20,100.00-

21 203 1015 PAYROLL PAYABLE 148,045.11- 137,613.04-
 GL CLS 203 CL PAYROLL PAYABLE 148,045.11- 137,613.04-

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

21 211 1050 DUE TO OTHER AGENCIES .00 .00
 1050 DUE TO OTHER AGENCIES 32001650 .00 .00
 1050 DUE TO OTHER AGENCIES 58201530 .00 .00
 1050 DUE TO OTHER AGENCIES 58215330 .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00
 * GLA CAT 21 CURRENT LIABILITIES 154,661.21- 157,713.04-

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLASS GL TITLE

AGY	CURRENT YEAR	PRIOR YEAR
51 550	154,661.21-	157,713.04-
GL CLS 550	.00	.00
GL CLS 620	.00	.00
GL CLS 620	.00	.00
GL CLS 800	.00	.00
GL CLS 950	.00	.00
GLA CAT 51	.00	.00
TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	154,661.21-	157,713.04-
GAAP FUND 0153 WATER QUALITY FD (0153) -GENERAL	.00	.00

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

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLASS GL TITLE

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

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

PERCENT OF YEAR ELAPSED: 100%

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

GL GL COMP
 CAT CLASS 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

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

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	01	GOVERNMENTAL	AGY	CURRENT YEAR	PRIOR YEAR
GAAP FUND TYPE	01	GENERAL	GL	YEAR	YEAR
GAAP FUND	5071	GR ACCT - EMISSIONS REDUCTION PLAN	GL		
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)
 REPORT PERIOD= ADJUSTMENT FY= 17

PERCENT OF YEAR ELAPSED: 100%

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

 GL CLASS GL TITLE AGY CURRENT YEAR PRIOR YEAR

01 004 0045 CASH IN STATE TREASURY 1,435,642.85 33,786,036.24
 0047 SHARED CASH .00 .00

GL CLS 004 CA CASH IN STATE TREASURY 33,786,036.24

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

GL CLS 065 CA INTERFUND RECEIVABLE 47351000 .00 .00

01 070 0283 DUE FROM OTHER FUNDS .00 .00

GL CLS 070 CA DUE FROM OTHER FUNDS .00 .00

* GLA CAT 01 CURRENT ASSETS 1,435,642.85 33,786,036.24

** TOTAL ASSETS AND OTHER DEBITS 1,435,642.85 33,786,036.24

21 200 1009 VOUCHERS PAYABLE 5,000.00-
 1010 ACCOUNTS PAYABLE .00 .00

GL CLS 200 CL ACCOUNTS PAYABLE 5,000.00-
 31,138,620.52-

21 203 1015 PAYROLL PAYABLE .00 .00

GL CLS 203 CL PAYROLL PAYABLE .00 .00

21 205 1049 CL INTERFUND PAYABLE .00 .00

GL CLS 205 CL INTERFUND PAYABLE .00 .00

21 211 1050 DUE TO OTHER AGENCIES .00 .00
 1050 DUE TO OTHER AGENCIES .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

21 300 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00

21 300 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00

21 300 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00

21 300 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00

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

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	01	GOVERNMENTAL	AGY	GL	CAT	CLASS	GL	TITLE	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
GAAP FUND TYPE	02	SPECIAL REVENUE									
GAAP FUND	5100	GR ACCT - SYSTEM BENEFIT									
GL	GL	COMP									
CAT	CLASS	GL	TITLE								

GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00

* GLA CAT 21 CURRENT LIABILITIES 5,000.00- 31,138,620.52-

** TOTAL LIABILITIES AND OTHER CREDITS 5,000.00- 31,138,620.52-

51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 .00

GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00

51 520 **** 2310-POST CLS FFS FB RESTRICTED .00 .00

GL CLS 520 FD BAL-RESTRICTED .00 .00

51 530 2315 FD BAL-COMMITTED 1,430,642.85- 2,647,415.72-

GL CLS 530 FD BAL-COMMITTED 1,430,642.85- 2,647,415.72-

51 550 2325 FD BAL-UNASSIGNED .00 .00

GL CLS 550 FD BAL-UNASSIGNED .00 .00

51 610 2150 FD BAL UNRES DESIG FOR OTHER .00 .00

GL CLS 610 FD BAL - UNRES DESIG FOR OTHER .00 .00

51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00

9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00

51 800 9001 ENCUMBRANCES .00 .00

9003 ENCUMBRANCES (REPORTING AGENCIES) 2,406,807.79

9005 BUDGET RESERVATION FOR ENCUMBRANCES 2,406,807.79-

GL CLS 800 BUDGETARY .00 .00

51 950 9202 PAYROLL SYSTEM CLEARING .00 .00

GL CLS 950 SYSTEM ACCOUNTS .00 .00

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

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

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

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLASS GL TITLE

 AGY GL

 CURRENT YEAR

 PRIOR YEAR

06 150 0355 VEHICLES, BOATS AND AIRCRAFT .00 .00

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

06 151 0345 FURNITURE/EQUIPMENT .00 .00

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

06 158 0360 LIBRARY BOOKS-NON DEPRECIABLE .00 .00

GL CLS 158 OTHER CAPITAL ASSETS, NET .00 .00

06 159 0320 LAND .00 .00

GL CLS 159 LAND & LAND IMPROVEMENTS .00 .00

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

** TOTAL ASSETS AND OTHER DEBITS .00 .00

51 620 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00

51 630 2030 INVESTMENT IN GENERAL FIXED ASSETS .00 .00

GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00

* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00

* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP .00 .00

* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS .00 .00

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

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLASS	GL TITLE	AGY	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 AMTIS TO BE PROVI FY-OTHER OBLIGATION		.00	.00
GL CLS	190	RETIREMENT OF OTHER 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 LEASE 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

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

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

DAFR8590 473 AFR 02 13 JCAS RJE R473 2(ORG) () 3(OBJ) 3(FND) () 0(GLA) () () USAS
 CYCLE: 10/04/18 21:12 6777 RUN DATE: 10/04/18 TIME: 22:39 10 CFY: 19 CFM: 02 LCY: 18 LCM: 00 FICHE: 473 01 01 01

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

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18
 ***** PAGE 10

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

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

	CURRENT YEAR
NET CHANGE IN FUND BALANCE	0.00
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	0.00
* GAAP FUND 5071	0.00
* GAAP FUND TY 01	103,581.53

GR ACCT - EMISSIONS REDUCTION PLAN
 GENERAL

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

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

PROD SYSTEM
 PAGE 11

PERCENT OF YEAR ELAPSED: 100%

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

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

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

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

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 18
 PRODUCTION SYSTEM 12
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS
 GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP

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

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

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

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

PERCENT OF YEAR ELAPSED: 100%

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

CAT	CLS	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY			628.91	986.14
GL	CLS	004	CA CASH IN STATE TREASURY			628.91	986.14

* GLA CAT 01 CURRENT ASSETS

** TOTAL ASSETS AND OTHER DEBITS

21	200	1009	VOUCHERS PAYABLE			.00	.00
GL	CLS	200	CL ACCOUNTS PAYABLE			.00	.00

21 300 1149 FUNDS HELD FOR OTHERS

GL	CLS	300	CL FUNDS HELD FOR OTHERS			628.91-	986.14-
* GLA	CAT	21	CURRENT LIABILITIES			628.91-	986.14-

* ** TOTAL LIABILITIES AND OTHER CREDITS

45 372 **** 2400-POST CLS FIDUC NET POSITION

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

GL	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.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	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT			628.91-	986.14-
						.00	.00

*****PAGE 1

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

PERCENT OF YEAR ELAPSED: 100%

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

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

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

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

PERCENT OF YEAR ELAPSED: 100%

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

GL GL COMP
CAT CLS GL TITLE

CURRENT YEAR
PRIOR YEAR

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

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

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 TITLE AGY GL
 CAT CLS GL

01 004 0045 CASH IN STATE TREASURY .00 .00

GL CLS 004 CA CASH IN STATE TREASURY .00 .00

* GLA CAT 01 CURRENT ASSETS .00 .00

** TOTAL ASSETS AND OTHER DEBITS .00 .00

21 300 1149 FUNDS HELD FOR OTHERS .00 .00

GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00

* GLA CAT 21 CURRENT LIABILITIES .00 .00

** TOTAL LIABILITIES AND OTHER CREDITS .00 .00

45 372 **** 2400-POST CLS FIDUC NET POSITION .00 .00

GL CLS 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS .00 .00

* GLA CAT 45 NET POSITION .00 .00

51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00
 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00

GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00

51 630 2245 FUND BALANCE - UNALLOCATED .00 .00

GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00

* GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00

** NET POSITION WITH CURRENT CHANGES .00 .00

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00

* GAAP FUND 0980 DIRECT DEPOSIT CORRECTION(0980)-AGENCY .00 .00

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

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

PERCENT OF YEAR ELAPSED: 100%

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

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

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

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

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

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

PROD SYSTEM
 *****PAGE 10

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

	AGY	GL	CURRENT	PRIOR
			YEAR	YEAR
			*****	*****
01 004	0045	CASH IN STATE TREASURY	.00	.00
	0047	SHARED CASH	.00	.00
GL CLS	004	CA CASH IN STATE TREASURY	.00	.00
01 065	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE	.00	.00
* GLA CAT	01	CURRENT ASSETS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS			.00	.00
21 200	1009	VOUCHERS PAYABLE	.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21 205	1049	CL INTERFUND PAYABLE	.00	.00
GL CLS	205	CL INTERFUND PAYABLE	.00	.00
21 211	1050	DUE TO OTHER AGENCIES	.00	.00
	1050	DUE TO OTHER AGENCIES	.00	.00
GL CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
* GLA CAT	21	CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
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

33208520
 47508520

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLS GL TITLE

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	.00	.00
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND	0852 SYSTEM BENEFIT TRUST FUND	.00	.00
* GAAP FUND TYPE	20 PRIVATE PURPOSE TRUST FUNDS	.00	.00
* GAAP FUND GROUP	03 FIDUCIARY	.00	.00
* AGENCY	473	.00	.00

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

PERCENT OF YEAR ELAPSED: 100%

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

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

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

32001650
 45500010
 90773700

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL B/C COMP
 CT CLS IND GL TITLE

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

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

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

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

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

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

PERCENT OF YEAR ELAPSED: 100%

 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL
 GL GL B/C COMP
 CT CLS IND GL TITLE

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

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL B/C COMP
 CT CLS IND GL TITLE

	AGY	CURRENT YEAR	PRIOR YEAR
** TOTAL LIABILITIES AND OTHER CREDITS		294,923.55-	154,661.21-
51 550 N *** 2325-POST CLS FFS FB UNASSIGNED		147,102.42	.00
GL CLS 550 FD BAL-UNASSIGNED		147,102.42	.00
51 620 N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00
51 800 N 9003 ENCUMBRANCES (REPORTING AGENCIES)		6,600.00	.00
N 9005 BUDGET RESERVATION FOR ENCUMBRANCES		6,600.00-	.00
GL CLS 800 BUDGETARY		.00	.00
51 950 N 9202 PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950 SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		147,102.42	.00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES
 147,102.42 .00
 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION
 147,821.13- 154,661.21-
 * GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL .00 .00

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

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

PERCENT OF YEAR ELAPSED: 100%

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

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

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

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

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL B/C COMP
 CT CLS IND GL TITLE

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

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

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 18
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 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 YEAR	PRIOR YEAR
300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	.00	5,000.00-
** TOTAL LIABILITIES AND OTHER CREDITS	.00	5,000.00-
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES	.00	.00
51 520 N *** 2310-POST CLS FFS FB RESTRICTED	2,647,415.72	.00
GL CLS 520 FD BAL-RESTRICTED	2,647,415.72	.00
51 530 N 2315 FD BAL-COMMITTED	2,647,415.72-	1,430,642.85-
GL CLS 530 FD BAL-COMMITTED	2,647,415.72-	1,430,642.85-
51 550 N 2325 FD BAL-UNASSIGNED	.00	.00
GL CLS 550 FD BAL-UNASSIGNED	.00	.00
51 610 N 2150 FD BAL UNRES DESIG FOR OTHER	.00	.00
GL CLS 610 FD BAL - UNRES DESIG FOR OTHER	.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51 800 N 9001 ENCUMBRANCES	.00	.00
N 9003 ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
GL CLS 800 BUDGETARY	.00	.00
51 950 N 9202 PAYROLL SYSTEM CLEARING	.00	.00
GL CLS 950 SYSTEM ACCOUNTS	.00	.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 18
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 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 14

AGY	CURRENT YEAR	PRIOR YEAR
GL	.00	1,430,642.85-
CT	.00	1,430,642.85-
5100 GR ACCT - SYSTEM BENEFIT	.00	1,435,642.85-
02 SPECIAL REVENUE	.00	.00

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

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

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

Note 1: Summary of Significant Accounting Policies

Entity

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

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

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

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

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

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

Fund Structure

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

Governmental Fund Types & Government-wide Adjustment Fund Types

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

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

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

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

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

Fiduciary Fund Types

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

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

Basis of Accounting

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

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

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

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

Budgets and Budgetary Accounting

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

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

Assets, Liabilities, and Fund Equity

Assets

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

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

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

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

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

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

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

Liabilities

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

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

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

Fund Balance / Net Assets

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

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

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

UNAUDITED

Public Utility Commission (473)

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

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

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

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

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

Interfund Transactions and Balances

The agency has the following types of transactions among funds:

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

Note 2: Capital Assets

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

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

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

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

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

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

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

Employees' Compensable Leave

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

Note 8: Leases

OPERATING LEASES

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

Fund Type	Amount
General Fund	\$131,679.46

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

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

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.