

***PUBLIC UTILITY COMMISSION OF TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED
AUGUST 31, 2019***



Filed: November 1, 2019

**PUBLIC UTILITY
COMMISSION OF TEXAS**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2019

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

November 1, 2019

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

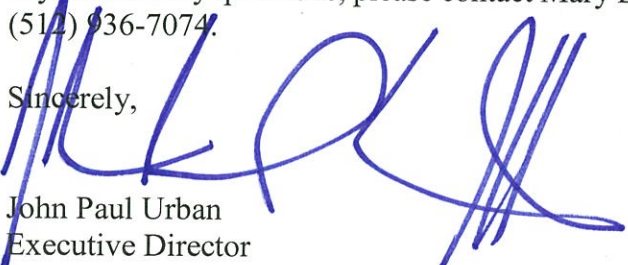
Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Public Utility Commission of Texas for the year ended August 31, 2019, 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) (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= 19
 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	PROD SYSTEM
01 001		0010 CASH ON HAND	.00	.00	
		0015 IMPREST CASH ON HAND	.00	.00	
		0020 PETTY CASH ON HAND	.00	.00	
GL CLS	001	CA CASH ON HAND	.00	.00	
01 002		0040 CASH IN BANK	.00	.00	
		0042 PETTY CASH IN BANK	.00	.00	
		0043 TRAVEL CASH IN BANK	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	286,725,391.88-	270,366,985.90-	
		0047 SHARED CASH	.00	.00	
		0048 LEGISLATIVE CASH	286,725,391.88	270,366,985.90	
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	1,770,631.52	2,133,024.65	
GL CLS	020	CA LEGISLATIVE APPROPRIATIONS	1,770,631.52	2,133,024.65	
01 052		0230 ACCTS. RECEIVABLE - BILLED	14,339.90	14,339.90	
		0231 ACCTS. RECEIVABLE - UNBILLED	14,339.90-	14,339.90-	
GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00	
01 065		0279 CA INTERFUND RECEIVABLE-NO POST DOC	383,553.25-	147,102.42	
		0279 CA INTERFUND RECEIVABLE-NO POST DOC	188,288.74	.00	
GL CLS	065	CA INTERFUND RECEIVABLE	195,264.51-	147,102.42	
01 072		0284 DUE FROM OTHER AGENCIES	.00	.00	
		0284 DUE FROM OTHER AGENCIES	.00	.00	
GL CLS	072	DUE FROM OTHER AGENCIES	32001650	.00	

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 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

 01 072 0284 DUE FROM OTHER AGENCIES
 0284 DUE FROM OTHER AGENCIES

 GL CLS 072 CA DUE FROM OTHER AGENCIES

		AGY	CURRENT	PRIOR
		GL	YEAR	YEAR
01	072	45500010	.00	.00
		90773700	.00	.00
GL CLS	072		.00	.00
01	080		.00	.00
GL CLS	080		.00	.00
* GLA CAT	01		.00	.00
06	146		1,580,367.01	2,285,127.07
GL CLS	146		.00	.00
06	150		.00	.00
GL CLS	150		.00	.00
06	151		.00	.00
GL CLS	151		.00	.00
06	158		.00	.00
GL CLS	158		.00	.00
* GLA CAT	06		.00	.00
11	190		.00	.00
GL CLS	190		.00	.00
* GLA CAT	11		.00	.00
** TOTAL ASSETS AND OTHER DEBITS			1,580,367.01	2,285,127.07
21	200		257,486.59-	121,256.37-
			.00	1,234.21-
GL CLS	200		257,486.59-	122,490.58-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

 GL CL COMP
 CAT CLASS GL TITLE

AGY GL

 CURRENT YEAR

 PRIOR YEAR

21	203	1015	PAYROLL PAYABLE	1,328,542.06-	1,386,234.54-
GL CLS	203	CL	PAYROLL PAYABLE		
21	205	1049	CL INTERFUND PAYABLE	612,777.25	.00
		1049	CL INTERFUND PAYABLE	188,288.74-	.00
GL CLS	205	CL	INTERFUND PAYABLE	424,488.51	.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	1,161,540.14-	1,508,725.12-
** TOTAL	LIABILITIES AND OTHER CREDITS			1,161,540.14-	1,508,725.12-
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

DAFR8580 473 AFR 05 13 JCS RJE R473 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/25/19 21:11 7046 RUN DATE: 10/25/19 TIME: 23:01 42 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 473 19 01 01 01

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
 PRODUCE SYSTEM PAGE 4

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 CURRENT YEAR
 PRIOR YEAR

51	364	2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00	418,826.87-	776,401.95-
51	366	2085	FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00	418,826.87-	776,401.95-
51	520	2310	FD BAL-RESTRICTED	.00	.00		
51	550	****	2325-POST CLS FFS FB UNASSIGNED	.00	.00		
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00		
51	630	2055	FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00		
51	630	2245	FUND BALANCE - UNALLOCATED	.00	.00		
51	800	9001	ENCUMBRANCES	.00	.00	240,979.53	122,857.03
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00	240,979.53-	122,857.03-
51	950	9200	PAYROLL CLEARING	.00	.00		
51	950	9201	PAYROLL CLEARING OFFSET	.00	.00		
51	950	9202	PAYROLL SYSTEM CLEARING	.00	.00		
51	950	950	SYSTEM ACCOUNTS	.00	.00		

* GLA CAT 51 FUND BALANCE (DEFICITS) 418,826.87- 776,401.95-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

 PERCENT OF YEAR ELAPSED: 100%

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

 GL CLASS GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

GL CLASS	GL TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
0001	GENERAL REVENUE (0001)-GENERAL			418,826.87-	776,401.95-
0001	GENERAL REVENUE (0001)-GENERAL			1,580,367.01-	2,285,127.07-
0001	GENERAL REVENUE (0001)-GENERAL			.00	.00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES
 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION
 * GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

PERCENT OF YEAR ELAPSED: 100% PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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

 GL COMP
 GL CLASS GL TITLE

01 004 0045 CASH IN STATE TREASURY
 0047 SHARED CASH

GL CLS 004 CA CASH IN STATE TREASURY

01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC

GL CLS 065 CA INTERFUND RECEIVABLE

01 072 0284 DUE FROM OTHER AGENCIES
 0284 DUE FROM OTHER AGENCIES

GL CLS 072 CA DUE FROM OTHER AGENCIES

* GLA CAT 01 CURRENT ASSETS

** TOTAL ASSETS AND OTHER DEBITS

21 200 1009 VOUCHERS PAYABLE

GL CLS 200 CL ACCOUNTS PAYABLE

21 203 1015 PAYROLL PAYABLE

GL CLS 203 CL PAYROLL PAYABLE

21 205 1049 CL INTERFUND PAYABLE

GL CLS 205 CL INTERFUND PAYABLE

21 211 1050 DUE TO OTHER AGENCIES
 1050 DUE TO OTHER AGENCIES
 1050 DUE TO OTHER AGENCIES
 1050 DUE TO OTHER AGENCIES

GL CLS 211 CL DUE TO OTHER AGENCIES

* GLA CAT 21 CURRENT LIABILITIES

	AGY	GL	CURRENT YEAR	PRIOR YEAR
01 004			308,494.54	156,831.37
01 065			9,455.07-	156,831.37-
01 072			198,409.36	157,303.37
21 200			12,605.58-	9,385.56-
21 203			188,954.29	157,303.37
21 205			185,803.78-	147,917.81-
21 211			219,768.93-	147,102.42-
			32001650	.00
			58201530	.00
			58215330	.00
			418,178.29-	304,405.79-

AGY	GL	CLASS	TITLE	CURRENT YEAR	PRIOR YEAR
51	550	****	2325-POST CLS FFS FB UNASSIGNED	418,178.29-	304,405.79-
GL CLS	550	FD	BAL-UNASSIGNED	229,224.00	147,102.42
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	229,224.00	147,102.42
GL CLS	620	FUND	BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	800	9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	6,600.00
GL CLS	800	BUDGETARY	BUDGET RESERVATION FOR ENCUMBRANCES	.00	6,600.00-
51	950	9202	PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950	SYSTEM	ACCOUNTS	.00	.00
* GLA CAT	51	FUND	BALANCE (DEFICITS)	229,224.00	147,102.42
** TOTAL FUND	BALANCE/NET POSITION WITH CURRENT CHANGES			229,224.00	147,102.42
** TOTAL LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			188,954.29-	157,303.37-
* GAAP FUND	0153 WATER QUALITY FD (0153)-GENERAL			.00	.00

DAFR8580 473 AFR 05 13 JCAS RUE R473 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/25/19 21:11 7046 RUN DATE: 10/25/19 TIME: 23:01 42 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 473 19 01 01 01
 (AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (ACL) (GRT) (PRJ) (SS1) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FV= 19

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	CURRENT	PRIOR
				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	ACCTS. RECEIVABLE - BILLED	.00	.00
		0231	ACCTS. RECEIVABLE - UNBILLED	.00	.00
GL	CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
*	GLA	CAT	01 CURRENT ASSETS	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS			.00	.00
21	200	1009	VOUCHERS PAYABLE	.00	.00
		1010	ACCOUNTS PAYABLE	.00	.00
GL	CLS	200	CL ACCOUNTS PAYABLE	.00	.00
21	203	1015	PAYROLL PAYABLE	.00	.00
GL	CLS	203	CL PAYROLL PAYABLE	.00	.00
21	211	1050	DUE TO OTHER AGENCIES	.00	.00
GL	CLS	211	CL DUE TO OTHER AGENCIES	.00	.00
*	GLA	CAT	21 CURRENT LIABILITIES	.00	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00	.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES

GL CLS	AGY	GL	TITLE	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 CASH 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
 ** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00
 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00
 * GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY .00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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 COMP
 CAT CLASS GL TITLE

		AGY	CURRENT YEAR	PRIOR YEAR
		GL	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
01	072	0284 DUE FROM OTHER AGENCIES	.00	.00
		0284 DUE FROM OTHER AGENCIES	.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= 19

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 COMP
 CAT CLASS GL TITLE

 51 800 9001 ENCUMBRANCES
 9003 ENCUMBRANCES (REPORTING AGENCIES)
 9005 BUDGET RESERVATION FOR ENCUMBRANCES

		AGY		CURRENT	PRIOR
		GL	GL	YEAR	YEAR
51	800	9001	ENCUMBRANCES	.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)	.00	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00
		GL CLS	800 BUDGETARY	.00	.00
		* GLA CAT	51 FUND BALANCE (DEFICITS)	.00	.00
		** TOTAL FUND	BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00
		** TOTAL LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
		* GAAP FUND	5071 GR ACCT - EMISSIONS REDUCTION PLAN	.00	.00
		* GAAP FUND TYPE	01 GENERAL	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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	TITLE	AGY	GL	CURRENT	PRIOR
CAT	CLASS	GL				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	47351000		.00	.00
GL	CLS	065	CA INTERFUND RECEIVABLE			.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							
** TOTAL ASSETS AND OTHER DEBITS							
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	205	1049	CL INTERFUND PAYABLE			.00	.00
GL	CLS	205	CL INTERFUND PAYABLE			.00	.00
21	211	1050	DUE TO OTHER AGENCIES			.00	.00
		1050	DUE TO OTHER AGENCIES	33251000		.00	.00
		1050	DUE TO OTHER AGENCIES	47551000		.00	.00
		1050	DUE TO OTHER AGENCIES	90200010		.00	.00
GL	CLS	211	CL DUE TO OTHER AGENCIES			.00	.00
21	300	1149	FUNDS HELD FOR OTHERS			.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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
 GL

 CURRENT
 YEAR

 PRIOR
 YEAR

PROD SYSTEM
 *****PAGE 13

GL CLS	300	CL FUNDS HELD FOR OTHERS		.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	520	****	2310-POST CLS FFS FB RESTRICTED	.00	.00
GL CLS	520	FD	BAL-RESTRICTED	.00	.00
51	530	2315	FD BAL-COMMITTED	.00	.00
GL CLS	530	FD	BAL-COMMITTED	.00	.00
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)	.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

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 GL
 CAT *****

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 19

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 COMP
CAT CLASS GL TITLE

AGY GL

06 150 0355 VEHICLES, BOATS AND AIRCRAFT
GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET
06 151 0345 FURNITURE/EQUIPMENT
GL CLS 151 FURNITURE AND EQUIPMENT, NET
06 158 0360 LIBRARY BOOKS-NON DEPRECIABLE
GL CLS 158 OTHER CAPITAL ASSETS, NET
06 159 0320 LAND
GL CLS 159 LAND & LAND IMPROVEMENTS
* GLA CAT 06 NON-CURRENT ASSETS
** TOTAL ASSETS AND OTHER DEBITS

51 620 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED
51 630 2030 INVESTMENT IN GENERAL FIXED ASSETS
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34
* 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 9998 GEN FIXED ASSETS ACCT GROUP
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

AGY	GL	COMP	CLASS	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
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
06	159	0320			LAND			.00	.00	.00
					GL CLS 159 LAND & LAND IMPROVEMENTS			.00	.00	.00
*					GLA CAT 06 NON-CURRENT ASSETS			.00	.00	.00
**					TOTAL ASSETS AND OTHER DEBITS			.00	.00	.00
51	620	9999			FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00	.00
					GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00	.00
51	630	2030			INVESTMENT IN GENERAL FIXED ASSETS			.00	.00	.00
					GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34			.00	.00	.00
*					GLA CAT 51 FUND BALANCE (DEFICITS)			.00	.00	.00
**					TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			.00	.00	.00
**					TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00	.00
*					GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP			.00	.00	.00
*					GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS			.00	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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 COMP AGY
 CAF CLASS GL TITLE GL

		CURRENT	PRIOR
		YEAR	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= 19

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

PROD SYSTEM
 *****PAGE 17

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

* GAAP FUND GROUP 01 GOVERNMENTAL .00 .00

* AGENCY 473 .00 .00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

 GAAP

GAAP SRC/OBJ	GAAP GL ACCT GL	GAAP COMPT	ACCT SRC/OBJ	OBJ	TITLE	CURRENT YEAR
01	0005	9400	9400		ORIGINAL BUDGET-COMMITTED	13,750,752.00
		9401	9401		ORIGINAL BUDGET-COLLECTED	475,000.00-
* GAAP SRC/OBJ	0005	0005			ORIGINAL APPROPRIATIONS	13,275,752.00
01	0006	9404	9404		ADJUSTED BUDGET-COLLECTED	0.00
		9420	9420		OASI ST MATCH TRF IN FROM 902-COMMITTED	831,977.01
		9421	9421		OASI ST MATCH TRF IN FROM 902-COLLECTED	78,000.56-
		9425	9425		INSUR-ST PD TRF IN FROM 327-COMMITTED	1,208,806.59
		9426	9426		INSUR-ST PD TRF IN FROM 327-COLLECTED	194,058.10-
		9435	9435		RETIR-ST MATCH TRF IN FROM 327-COMMITTED	1,035,713.60
		9436	9436		RETIR-ST MATCH TRF IN FROM 327-COLLECTED	96,417.62-
		9440	9440		BRP TRANSFER IN FROM 902-COMMITTED	13,727.71
		9442	9442		BRP TRANSFER IN FROM 902-COLLECTED	1,487.78-
* GAAP SRC/OBJ	0006	0006			ADDITIONAL APPROPRIATIONS	2,720,260.85
01	0007	9406	9406		UB TRANSFER OUT-EXP BUDGET	580,749.57-
		9407	9407		UB TRANSFER IN-EXP BUDGET	580,749.57
* GAAP SRC/OBJ	0007	0007			UNEXPENDED BALANCE FORWARD	0.00
01	0035	3719	3719		FEES-COPIES/FILING OF RECORDS	5,863.89
* GAAP SRC/OBJ	0035	0035			LICENSES, FEES AND PERMITS	5,863.89
01	0065	3603	3603		REIMBURSE TELECOM ASST,DIST LEARN, OTHER	619,267.94
		3752	3752		SALE OF PUBLICATION/ADVERTISING	1,987.05
* GAAP SRC/OBJ	0065	0065			SALES OF GOODS AND SERVICES	621,254.99
01	0080	3970	3970		REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
* GAAP SRC/OBJ	0080	0080			OTHER	0.00
* GAAP CATEGORY 01					REVENUES	16,623,131.73

PERCENT OF YEAR ELAPSED: 100%

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

 GAAP

PROD SYSTEM
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PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

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

TOTAL REVENUES

04	0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	16,623,131.73
		7002	SAL/WAGES-CLASSN/C-PERM FULTM	728,281.68
		7003	SAL/WAGES-CLASSN/C-PERM PRITM	9,763,139.50
		7004	SAL/WAGES-CLASSN/C-NONPRM FUL	134,054.94
		7005	SAL/WAGES-CLASSN/C-NONPRM PRT	25,716.81
		7006	SAL/WAGES-HOURLY FULLTIME EMPL	64,223.60
		7007	SAL/WAGES-HOURLY PARTTIME EMPL	6,030.00
		7017	ONE-TIME MERIT INCREASE	13,372.50
		7022	LONGEVITY PAY	335,000.00
		7023	LUMP SUM TERMINATION PAYMENT	184,337.61
		7050	BENEFIT REPLACEMENT PAY	155,624.88
				13,727.71

* GAAP SRC/OBJ

0200			SALARIES AND WAGES	11,423,509.23
0210	7032		EMPLOYEE RETIREMENT-ST CONTRIB	1,035,713.60
	7033		EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	21,374.40
	7040		ADDL PAYROLL RETIREMENT CONTRIBUTION	58,480.89
	7041		EMPLOYEE INS PYMTS-EMPLR CONTR	1,208,806.59
	7042		PAYROLL HEALTH INSURANCE CONTRIBUTION	109,156.92
	7043		FICA EMPLOYER MATCHING CONTR	831,977.01
	7984		UNEMP COMP BEN-SP FD/ACCT 0001, 0165	5,512.22

* GAAP SRC/OBJ

0210			PAYROLL RELATED COSTS	3,271,021.63
0220	7240		CONSULTANT SERVICES-OTHER	100,774.87
	7242		CONSULTANT SERVICES-COMPUTER	2,641.32
	7248		MEDICAL SERVICES	0.00
	7253		OTHER PROFESSIONAL SERVICES	7,017.64
	7257		LEGAL SVCS-APP BY OFC ADM HEARINGS	192,000.00
	7275		INFORMATION TECHNOLOGY SERVICES	22,135.90
	7285		COMPUTER SERVICES-STATEWIDE TECH. CENTER	329,319.73

* GAAP SRC/OBJ

0230	7101		PROFESSIONAL FEES AND SERVICES	653,889.46
	7102		TRAV IN-STATE-PUB TRANS FARES	3,372.13
	7104		TRAV IN-STATE MILEAGE	2,400.92
			TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	1,194.68

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

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

 GAAP

GAAP	GAAP GL ACCT GL	GAAP COMPT	GAAP SRC/OBJ	GAAP SRC/OBJ	TITLE	CURRENT YEAR
04	0230	7105	0230	7105	TRAV IN-STATE- INCIDENTAL EXPEN	2,002.16
		7106		7106	TRAVEL-IN-STATE MEALS/LODGING	9,580.12
		7107		7107	TRAVEL IN-STATE (NON-OVERNITE,MEALS)	212.50
		7111		7111	TRAV OUT-OF-ST-PUB TRANS FARES	12,710.59
		7112		7112	TRAV OUT-OF-ST-MILEAGE	35.58
		7114		7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	4,135.68
		7115		7115	TRAV OUT-OF-ST-INCIDENTAL EXP	1,734.00
		7116		7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	4,978.46
		7135		7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
* GAAP SRC/OBJ	0230				TRAVEL	42,356.82
04	0240	7291	0240	7291	POSTAL SERVICES	3,656.77
		7300		7300	CONSUMABLES	84,897.09
		7303		7303	SUBS, PERIODICALS & INFO SERV	1,490.00
		7309		7309	PROMOTIONAL ITEMS	1,870.00
		7312		7312	MEDICAL SUPPLIES	1,059.80
		7328		7328	SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE	12,007.11
		7334		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	72,442.59
		7335		7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	3,441.63
		7377		7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	8,279.92
		7378		7378	PERSONAL PROP-COMPUTER EQUIP (CONTROLLED)	100,766.59
		7380		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	181,434.40
		7382		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	22,949.30
* GAAP SRC/OBJ	0240				MATERIALS AND SUPPLIES	494,295.20
04	0250	7276	0250	7276	COMMUNICATION SERVICES	182,965.98
		7503		7503	TELECOMMS-LONG DISTANCE	0.00
		7516		7516	TELECOMMS-OTHER SERV CHARGES	24,337.45
		7526		7526	WASTE DISPOSAL	290.00
		7961		7961	STS (TEX-AN) TRANSFERS TO GR FUND 0001	23,135.44
		7962		7962	CAPITOL COMPLEX TRANSFERS TO GR FND 0001	73,970.84
* GAAP SRC/OBJ	0250				COMMUNICATION AND UTILITIES	304,699.71
04	0260	7262	0260	7262	PERS PROP-MAINT & REPAIR/COMP SFTWRE-EXP	4,756.03
		7266		7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	297,982.21
		7267		7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	342.99
		7338		7338	RP-FAC & OTHER IMPROV/MAINT & REPAIR-EXP	40,498.80

PUBLIC UTILITY COMMISSION OF TEXAS (473)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

PROD SYSTEM
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GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
04	0260	7367 7514	PERSONAL PROPERTY-MAINTENANCE & REPAIRS RP-INFRASTRUCTR/TELECOMM-MAINT & REP-EXP	1,174.47 0.00
* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE	344,754.50
04	0270	7411 7470	RENTAL OF COMPUTER EQUIPMENT RENTAL OF SPACE	152,344.16 20,672.25
* GAAP SRC/OBJ	0270		RENTALS AND LEASES	173,016.41
04	0280	7273	REPRODUCTION & PRINTING SERVS	1,243.21
* GAAP SRC/OBJ	0280		PRINTING AND REPRODUCTION	1,243.21
04	0340	7201 7203 7204 7210 7211 7219 7223 7274 7281 7286 7299 7360 7806 7947 7953	MEMBERSHIP DUES REGISTRATION FEES-EMPLOYEE TRAINING INSURANCE PREMIUMS & DEDUCTIBLES FEES AND OTHER CHARGES AWARDS FEES FOR RECEIVING ELECTRONIC PAYMENTS COURT COSTS TEMPORARY EMPLOYMENT AGENCIES ADVERTISING SERVICES FREIGHT/DELIVERY SERVICES PURCHASED CONTRACTED SERVICES PATENTS & COPYRIGHTS - EXPENSED PROMPT PAYMENT INTEREST ST OFC OF RISK MNGMT ASSESSMENTS SWCAP REIMBURSEMENT TO UNAPP GR 0001	41,534.00 73,388.36 12,800.84 8,523.36 5,679.89 757.03 235.00 16,153.28 1,800.00 322.03 40,606.82 444.02 9.81 11,985.98 14,775.00
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	229,015.42
04	0430	7371 7379	PERSONAL PROP-PASSENGER CARS-CAPITALIZE PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	22,295.18 20,622.38
* GAAP SRC/OBJ	0430		CAPITAL OUTLAY	42,917.56
* GAAP CATEGORY 04			EXPENDITURES	16,980,719.15

DAFR8590 473 AFR 02 13 JCAS RJE R473 2(ORG) () 3(OBJ) 4(FND) () 0(GLA) () () USAS
 CYCLE: 10/25/19 21:11 7046 RUN DATE: 10/25/19 TIME: 23:01 42 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 473 01 01 03

(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= 19
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL
 FUND 0369 FED AMER RECOVERY & REINVEST ACT FD
 GAAP
 GAAP GL ACCT GL GAAP COMPT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE
 PROD SYSTEM 6
 *****PAGE*****

	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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL
FUND 9000 DEPOSIT DEFAULT FUND

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

	CURRENT YEAR
01	12.34
* GAAP SRC/OBJ	12.34
* GAAP CATEGORY 01	12.34

TOTAL REVENUES	12.34
TOTAL EXPENDITURES	0.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12.34
TOTAL OTHER FINANCING SOURCES (USES)	0.00
NET CHANGE IN FUND BALANCE	12.34
FUND BALANCE - BEGINNING	0.00
FUND BALANCE - BEGINNING, AS RESTATED	0.00
FUND BALANCE - ENDING	12.34

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19
 PRODUCTION SYSTEM
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GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	GAAP	GL	ACCT	GL	GAAP	COMPT	TITLE	CURRENT YEAR
01	01	0153	0153	0153	0153	0153	0153	0153	WATER QUALITY FD (0153)-GENERAL	
01	01	0153	0153	0153	0153	0153	0153	0153	WATER RESOURCES MGMT FUND	
04			0240	7334					PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	145.97
				7380					INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	9,112.85
				7382					PERS PROP-BOOKS & REF MATERIALS-EXPENSED	1,408.80
*			0240						MATERIALS AND SUPPLIES	11,116.22
04			0250	7276					COMMUNICATION SERVICES	4,680.00
*			0250						COMMUNICATION AND UTILITIES	4,680.00
04			0280	7273					REPRODUCTION & PRINTING SERVS	1,690.00
*			0280						PRINTING AND REPRODUCTION	1,690.00
04			0340	7201					MEMBERSHIP DUES	333.00
				7203					REGISTRATION FEES-EMPLOYEE TRAINING	15,135.57
				7210					FEES AND OTHER CHARGES	106.00
				7947					ST OFC OF RISK MNGMT ASSESSMENTS	2,322.99
				7953					SWCAP REIMBURSEMENT TO UNAPP GR 0001	79,797.00
*			0340						OTHER EXPENDITURES	97,694.56
04			0430	7379					PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	11,814.19
*			0430						CAPITAL OUTLAY	11,814.19
*			0430						EXPENDITURES	3,237,316.28
TOTAL EXPENDITURES										3,237,316.28
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES										3,237,316.28-
05			0500	3968					OPERATING TRNSF WITHIN AGY, FD/ACCT, FY	6,046.30
				3973					OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	3,155,194.70
*			0500						TRANSFERS-IN	3,161,241.00
05			0510	7968					OPERATING TRNSF WITHIN AGY, FD/ACCT, FY	6,046.30-
*			0510						TRANSFERS-OUT	6,046.30-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19
 PERCENT OF YEAR ELAPSED: 100%

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

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

 PRODUCTION SYSTEM
 *****PAGE 11

* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	CURRENT YEAR
TOTAL OTHER FINANCING SOURCES (USES)			3,155,194.70
NET CHANGE IN FUND BALANCE			3,155,194.70
FUND BALANCE - BEGINNING			82,121.58-
FUND BALANCE - BEGINNING, AS RESTATED			147,102.42-
FUND BALANCE - ENDING			147,102.42-
* GAAP FUND 0153		WATER QUALITY FD (0153)-GENERAL	229,224.00-
			229,224.00-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

GAAP	GAAP GL ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
*****	*****	*****	*****	*****	*****
GAAP	GAAP GL ACCT GL	GAAP	COMPT	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 0584 UNIVERSAL SERVICE FUND (0584) -AGENCY 0.00

DAFR8590 473 AFR 02 13 JCAS RJE R473 2(ORG) () 3(OBJ) 4(FND) () 0(GLA) () () USAS
 CYCLE: 10/25/19 21:11 7046 RUN DATE: 10/25/19 TIME: 23:01 42 CFY: 20 CFM: 02 LCM: 00 FICHE: 473 01 01 50
 (AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ)

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

 GAAP

PROD SYSTEM
 PAGE 13

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 GR ACCT - EMISSIONS REDUCTION PLAN 0.00
 * GAAP FUND TY 01 GENERAL 189,602.87

(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= 19
 ***** PAGE 14

PERCENT OF YEAR ELAPSED: 100%
 ***** GOVERNMENTAL
 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 02 SPECIAL REVENUE
 GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT
 GAAP FUND 5100 GR ACCT SYSTEM BENEFIT
 ***** GAAP

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

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 5100	0.00
* GAAP FUND TY 02	0.00

GR ACCT - SYSTEM BENEFIT
 SPECIAL REVENUE

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	03	FIDUCIARY	AGY	CURRENT	PRIOR
GAAP FUND TYPE	09	AGENCY FUNDS	GL	YEAR	YEAR
GAAP FUND	0807	CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT		628.91	628.91
*****		*****			
GL GL COMP					
CAT CLS GL TITLE					

01 004 0045 CASH IN STATE TREASURY				628.91	628.91

GL CLS 004 CA CASH IN STATE TREASURY 628.91 628.91

* GLA CAT 01 CURRENT ASSETS 628.91 628.91

** TOTAL ASSETS AND OTHER DEBITS 628.91 628.91

21 200 1009 VOUCHERS PAYABLE .00 .00

GL CLS 200 CL ACCOUNTS PAYABLE .00 .00

21 300 1149 FUNDS HELD FOR OTHERS 628.91- 628.91-

GL CLS 300 CL FUNDS HELD FOR OTHERS 628.91- 628.91-

* GLA CAT 21 CURRENT LIABILITIES 628.91- 628.91-

** TOTAL LIABILITIES AND OTHER CREDITS 628.91- 628.91-

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 628.91- 628.91-

* GAAP FUND 0807 CHILD SUPPORT EMPLOY DEDUCT- OFFSET ACCT .00 .00

*****PAGE 1

PROD SYSTEM

(AGY) 473 (ORG) (PRG) (GRT) (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 0882 CITY, MTA & SPD AGENCY

 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
* 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
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00
** NET POSITION WITH CURRENT CHANGES			.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			.00	.00
* GAAP FUND	0882	CITY, MTA & SPD AGENCY	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19

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	GL	CURRENT	PRIOR	PROD SYSTEM
		GL	GL	YEAR	YEAR	*****PAGE 3
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	97.53	517,284.43	
		0047	SHARED CASH	.00	.00	
	GL CLS	004	CA CASH IN STATE TREASURY	97.53	517,284.43	
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	97.53-	517,284.43-	
	GL CLS	300	CL FUNDS HELD FOR OTHERS	97.53-	517,284.43-	
* 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	

DAFR8585 473 AFR 02 13 JCAS RJE R473 2(ORG) () () 3(FND) () 3(GLA) () () USAS
 CYCLE: 10/25/19 21:11 7046 RUN DATE: 10/25/19 TIME: 23:01 42 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 473 19 03 09

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19
 PERCENT OF YEAR ELAPSED: 100%

 GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 AGENCY FUNDS
 GAAP FUND 0942 TEXAS AVER 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

DAFR8585 473 AFR 02 13 JCAS RJE R473 2(ORG) () () 3(FND) () 3(GLA) () () USAS
CYCLE: 10/25/19 21:11 7046 RUN DATE: 10/25/19 TIME: 23:01 42 CFY: 20 CFM: 02 LCY: 19 LCM: 00 FICHE: 473 19 03 09

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100% *****
***** PROUD SYSTEM
***** PAGE 6

GAAP FUND GROUP	03	FIDUCIARY	AGY	GL	TITLE	CURRENT	PRIOR
GAAP FUND TYPE	09	AGENCY FUNDS	GL			YEAR	YEAR
GAAP FUND	0942	TEXASAVER HOLD-TRNSMIT	401K(0942)	AGENCY			
GL GL COMP							
CAT CLS GL							

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 19

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 GL

CURRENT YEAR
PRIOR YEAR

01	004	0045	CASH IN STATE TREASURY								.00	.00
GL	CLS	004	CA CASH IN STATE TREASURY								.00	.00
* GLA	CAT	01	CURRENT ASSETS								.00	.00
**	TOTAL	ASSETS	AND OTHER DEBITS								.00	.00
21	300	1149	FUNDS HELD FOR OTHERS								.00	.00
GL	CLS	300	CL FUNDS HELD FOR OTHERS								.00	.00
* GLA	CAT	21	CURRENT LIABILITIES								.00	.00
**	TOTAL	LIABILITIES	AND OTHER CREDITS								.00	.00
45	372	****	2400-POST CLS FIDUC NET 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 GASH 34								.00	.00
* GLA	CAT	51	FUND BALANCE (DEFICITS)								.00	.00
**	NET	POSITION	WITH CURRENT CHANGES								.00	.00
**	TOTAL	LIABILITIES,	OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION								.00	.00
* GAAP	FUND	0980	DIRECT DEPOSIT CORRECTION(0980)-AGENCY								.00	.00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19

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

PROD SYSTEM
 *****PAGE 8

01	004	0045	CASH IN STATE TREASURY	CURRENT	0.00	PRIOR	0.00
		0047	SHARED CASH	YEAR	0.00	YEAR	0.00
		0048	LEGISLATIVE CASH		0.00		0.00
GL	CLS	004	CA CASH IN STATE TREASURY		0.00		0.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC		0.00		0.00
GL	CLS	065	CA INTERFUND RECEIVABLE		0.00		0.00
*	GLA	CAT	01	CURRENT ASSETS	0.00		0.00
**	TOTAL ASSETS AND OTHER DEBITS						
21	200	1009	VOUCHERS PAYABLE		0.00		0.00
GL	CLS	200	CL ACCOUNTS PAYABLE		0.00		0.00
21	205	1049	CL INTERFUND PAYABLE		0.00		0.00
GL	CLS	205	CL INTERFUND PAYABLE		0.00		0.00
21	300	1149	FUNDS HELD FOR OTHERS		0.00		0.00
GL	CLS	300	CL FUNDS HELD FOR OTHERS		0.00		0.00
*	GLA	CAT	21	CURRENT LIABILITIES	0.00		0.00
**	TOTAL LIABILITIES AND OTHER CREDITS						
45	372	****	2400-POST CLS FIDUC NET POSITION		0.00		0.00
GL	CLS	372	NET POSITION HELD IN TRUST-FIDUCIARY FDS		0.00		0.00
*	GLA	CAT	45	NET POSITION	0.00		0.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER		0.00		0.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		0.00		0.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 19

PERCENT OF YEAR ELAPSED: 100%

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

GL CAT	GL CLS	GL COMP	GL TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
*****	*****	*****	*****	*****	*****	*****	*****	*****PAGE 9

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= 19 *****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	CURRENT	PRIOR
		GL	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
		33208520		
		47508520		
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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 19

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

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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 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
				YEAR	YEAR
				*****	*****
01 001	N 0010		CASH ON HAND	.00	.00
	N 0015		IMPREST CASH ON HAND	.00	.00
	N 0020		PETTY CASH ON HAND	.00	.00
GL CLS	001 CA		CASH ON HAND	.00	.00
01 002	N 0040		CASH IN BANK	.00	.00
	N 0042		PETTY CASH IN BANK	.00	.00
	N 0043		TRAVEL CASH IN BANK	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	286,725,391.88-	270,366,985.90-
	N 0047		SHARED CASH	.00	.00
	N 0048		LEGISLATIVE CASH	286,725,391.88	270,366,985.90
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	1,770,631.52	2,133,024.65
GL CLS	020 CA		LEGISLATIVE APPROPRIATIONS	1,770,631.52	2,133,024.65
01 052	N 0230		ACCTS. RECEIVABLE - BILLED	14,339.90	14,339.90
	N 0231		ACCTS. RECEIVABLE - UNBILLED	14,339.90-	14,339.90-
GL CLS	052 CA		ACCOUNTS RECEIVABLES, NET	.00	.00
01 065	N 0279		CA INTERFUND RECEIVABLE-NO POST DOC	383,553.25-	147,102.42
	N 0279	47300010	CA INTERFUND RECEIVABLE-NO POST DOC	188,288.74	.00
GL CLS	065 CA		INTERFUND RECEIVABLE	195,264.51-	147,102.42
01 072	N 0284		DUE FROM OTHER AGENCIES	.00	.00
	N 0284	32001650	DUE FROM OTHER AGENCIES	.00	.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 REPORT PERIOD= ADJUSTMENT FY= 19
 PERCENT OF YEAR ELAPSED: 100%

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

PROD SYSTEM
 *****PAGE 2

GL CLS	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	072	N	0284 DUE FROM OTHER AGENCIES	45500010		.00	.00
		N	0284 DUE FROM OTHER AGENCIES	90773700		.00	.00
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			1,580,367.01	2,285,127.07
06	146	N	0310 ADVANCES TO OTHER GOVERNMENTS			.00	.00
GL CLS	146	NC	LOANS AND CONTRACTS			.00	.00
06	150	N	0355 VEHICLES, BOATS AND AIRCRAFT			.00	.00
GL CLS	150	VEHICLES,	BOATS AND AIRCRAFT, NET			.00	.00
06	151	N	0345 FURNITURE/EQUIPMENT			.00	.00
GL CLS	151	FURNITURE	AND EQUIPMENT, NET			.00	.00
06	158	N	0360 LIBRARY BOOKS-NON DEPRECIABLE			.00	.00
GL CLS	158	OTHER	CAPITAL ASSETS, NET			.00	.00
* GLA	CAT	06	NON-CURRENT ASSETS			.00	.00
11	190	N	0410 AMTS TO BE PROVI FY-OTHER OBLIGATION			.00	.00
GL CLS	190	RETIREMNT	OF OTHR GENERAL LONG-TERM DEBT			.00	.00
* GLA	CAT	11	OTHER DEBITS			.00	.00
**	TOTAL	ASSETS	AND OTHER DEBITS			1,580,367.01	2,285,127.07
21	200	N	1009 VOUCHERS PAYABLE			257,486.59-	121,256.37-
		N	1010 ACCOUNTS PAYABLE			.00	1,234.21-
GL CLS	200	CL	ACCOUNTS PAYABLE			257,486.59-	122,490.58-

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 REPORT PERIOD= ADJUSTMENT FY= 19
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM PAGE 3

GL CLS	AGY	GL	CURRENT YEAR	PRIOR YEAR
21 203 N 1015		PAYROLL PAYABLE	1,328,542.06-	1,386,234.54-
GL CLS	203	CL PAYROLL PAYABLE		
21 205 N 1049		CL INTERFUND PAYABLE	612,777.25	.00
GL CLS	205	CL INTERFUND PAYABLE	188,288.74-	.00
21 210 N 1052	47300010	DUE TO UNIV COMPONENTS / SYSTEM	424,488.51	.00
GL CLS	210	CL DUE TO OTHER FUNDS	.00	.00
21 211 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
GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21		CURRENT LIABILITIES	1,161,540.14-	1,508,725.12-
** TOTAL LIABILITIES AND OTHER CREDITS			1,161,540.14-	1,508,725.12-
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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWES)
 REPORT PERIOD= ADJUSTMENT FY= 19
 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

PROD SYSTEM
 *****PAGE 4

CURRENT YEAR PRIOR YEAR

GL CLS	AGY	GL	DESCRIPTION	CURRENT YEAR	PRIOR YEAR
51 364 N 2065			FD BAL-RESERVED FOR IMPREST ACCOUNTS	.00	.00
GL CLS	364		FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51 366 N 2085			FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
GL CLS	366		FD BAL RESERVED FOR INTERFUND LOANS	.00	.00
51 520 N 2310			FD BAL-RESTRICTED	.00	.00
GL CLS	520		FD BAL-RESTRICTED	.00	.00
51 550 N ****			2325-POST CLS FFS FB UNASSIGNED	418,826.87-	776,401.95-
GL CLS	550		FD BAL-UNASSIGNED	418,826.87-	776,401.95-
51 620 N 2240			FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
N 9999			FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620		FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51 630 N 2030			INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
N 2055			FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
N 2245			FUND BALANCE - UNALLOCATED	.00	.00
GL CLS	630		OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51 800 N 9001			ENCUMBRANCES	.00	.00
N 9003			ENCUMBRANCES (REPORTING AGENCIES)	240,979.53	122,857.03
N 9005			BUDGET RESERVATION FOR ENCUMBRANCES	240,979.53-	122,857.03-
GL CLS	800		BUDGETARY	.00	.00
51 950 N 9200			PAYROLL CLEARING	.00	.00
N 9201			PAYROLL CLEARING OFFSET	.00	.00
N 9202			PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950		SYSTEM ACCOUNTS	.00	.00
* GLA CAT	51		FUND BALANCE (DEFICITS)	418,826.87-	776,401.95-

PERCENT OF YEAR ELAPSED: 100%

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

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 19

PUBLIC UTILITY COMMISSION OF TEXAS (473)

GL GL B/C COMP
CT CLS IND GL TITLE

AGY
GL
CURRENT
YEAR
PRIOR
YEAR

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 418,826.87- 776,401.95-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 1,580,367.01- 2,285,127.07-
* GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL .00 .00

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

PERCENT OF YEAR ELAPSED: 100%
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

 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

01 004 N 0045 CASH IN STATE TREASURY
 N 0047 SHARED CASH

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

GL CLS 065 CA INTERFUND RECEIVABLE
 01 072 N 0284 DUE FROM OTHER AGENCIES
 N 0284 DUE FROM OTHER AGENCIES

GL CLS 072 CA DUE FROM OTHER AGENCIES
 * GLA CAT 01 CURRENT ASSETS
 ** TOTAL ASSETS AND OTHER DEBITS

21 200 N 1009 VOUCHERS PAYABLE
 GL CLS 200 CL ACCOUNTS PAYABLE

21 203 N 1015 PAYROLL PAYABLE
 GL CLS 203 CL PAYROLL PAYABLE

21 205 N 1049 CL INTERFUND PAYABLE
 GL CLS 205 CL INTERFUND PAYABLE

21 211 N 1050 DUE TO OTHER AGENCIES
 N 1050 DUE TO OTHER AGENCIES
 N 1050 DUE TO OTHER AGENCIES
 N 1050 DUE TO OTHER AGENCIES

GL CLS 211 CL DUE TO OTHER AGENCIES
 * GLA CAT 21 CURRENT LIABILITIES

	AGY	GL	CURRENT YEAR	PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASURY			308,494.54	156,831.37
N 0047 SHARED CASH			308,494.54-	156,831.37-
GL CLS 004 CA CASH IN STATE TREASURY			.00	.00
01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC			9,455.07-	.00
GL CLS 065 CA INTERFUND RECEIVABLE			9,455.07-	.00
01 072 N 0284 DUE FROM OTHER AGENCIES	58201530		198,409.36	157,303.37
N 0284 DUE FROM OTHER AGENCIES	58215330		.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES			198,409.36	157,303.37
* GLA CAT 01 CURRENT ASSETS			188,954.29	157,303.37
** TOTAL ASSETS AND OTHER DEBITS			188,954.29	157,303.37
21 200 N 1009 VOUCHERS PAYABLE			12,605.58-	9,385.56-
GL CLS 200 CL ACCOUNTS PAYABLE			12,605.58-	9,385.56-
21 203 N 1015 PAYROLL PAYABLE			185,803.78-	147,917.81-
GL CLS 203 CL PAYROLL PAYABLE			185,803.78-	147,917.81-
21 205 N 1049 CL INTERFUND PAYABLE			219,768.93-	147,102.42-
GL CLS 205 CL INTERFUND PAYABLE			219,768.93-	147,102.42-
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			418,178.29-	304,405.79-

PERCENT OF YEAR ELAPSED: 100%
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 PRODUCTION SYSTEM PAGE 7

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

AGY	GL	TITLE	CURRENT YEAR	PRIOR YEAR
**	TOTAL LIABILITIES AND OTHER CREDITS		418,178.29-	304,405.79-
51	550 N ****	2325-POST CLS FFS FB UNASSIGNED	229,224.00	147,102.42
	GL CLS	550 FD BAL-UNASSIGNED	229,224.00	147,102.42
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)	.00	6,600.00
	N 9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00	6,600.00-
	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)	229,224.00	147,102.42
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		229,224.00	147,102.42
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		188,954.29-	157,303.37-
*	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) (SS2)

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 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 B/C COMP
 CT CLS IND GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

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

PERCENT OF YEAR ELAPSED: 100%
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 PRODUCTION SYSTEM PAGE 9

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584) -AGENCY
 GL GL B/C COMP
 CT CLS IND GL TITLE AGY GL

GL CLS	360	FD BAL RESERVED FOR ENCUMBRANCES	CURRENT YEAR	PRIOR YEAR
51	620	N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
		N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED	.00	.00
51	630	N 2245 FUND BALANCE - UNALLOCATED	.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N 9001 ENCUMBRANCES	.00	.00
		N 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
* GLA CAT	51	FUND BALANCE (DEFICITS)	.00	.00

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES
 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION
 * GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584) -AGENCY

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

PERCENT OF YEAR ELAPSED: 100%
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 GOVERNMENTAL
 GAAP FUND GROUP 01 GENERAL
 GAAP FUND TYPE 01
 GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN
 EMISSIONS REDUCTION PLAN
 GL B/C COMP
 CT CLS IND GL TITLE AGY GL

CT	CLS	IND	GL	TITLE	AGY	GL	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				.00	.00
21	200	N	1009	VOUCHERS PAYABLE			.00	.00
GL	CLS		200	CL ACCOUNTS PAYABLE			.00	.00
21	205	N	1049	CL INTERFUND PAYABLE			.00	.00
GL	CLS		205	CL INTERFUND PAYABLE			.00	.00
* GLA	CAT	21		CURRENT LIABILITIES			.00	.00
** TOTAL	LIABILITIES	AND OTHER	CREDITS				.00	.00
51	360	N	2050	FD BAL-RESERVED FOR ENCUMBRANCES			.00	.00
GL	CLS		360	FD BAL RESERVED FOR ENCUMBRANCES			.00	.00
51	620	N	2240	FB-UNRESERVED-UNDESIGNATED-OTHER			.00	.00
		N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY			.00	.00
GL	CLS		620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
PUBLIC UTILITY COMMISSION OF TEXAS (473)
REPORT PERIOD= ADJUSTMENT FY= 19

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	PRIOR
			GL	YEAR	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)
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 REPORT PERIOD= ADJUSTMENT FY= 19

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	PROD SYSTEM
01	004 N 0045 CASH IN STATE TREASURY	.00	.00	.00
	N 0047 SHARED CASH	.00	.00	.00
GL CLS	004 CA CASH IN STATE TREASURY	.00	.00	.00
01	065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00	.00
GL CLS	065 CA INTERFUND RECEIVABLE	.00	.00	.00
01	070 N 0283 DUE FROM OTHER FUNDS	.00	.00	.00
GL CLS	070 CA DUE FROM OTHER FUNDS	.00	.00	.00
* GLA CAT	01 CURRENT ASSETS	.00	.00	.00
**	TOTAL ASSETS AND OTHER DEBITS	.00	.00	.00
21	200 N 1009 VOUCHERS PAYABLE	.00	.00	.00
N	1010 ACCOUNTS PAYABLE	.00	.00	.00
GL CLS	200 CL ACCOUNTS PAYABLE	.00	.00	.00
21	203 N 1015 PAYROLL PAYABLE	.00	.00	.00
GL CLS	203 CL PAYROLL PAYABLE	.00	.00	.00
21	205 N 1049 CL INTERFUND PAYABLE	.00	.00	.00
GL CLS	205 CL INTERFUND PAYABLE	.00	.00	.00
21	211 N 1050 DUE TO OTHER AGENCIES	.00	.00	.00
N	1050 DUE TO OTHER AGENCIES	.00	.00	.00
N	1050 DUE TO OTHER AGENCIES	.00	.00	.00
N	1050 DUE TO OTHER AGENCIES	.00	.00	.00
GL CLS	211 CL DUE TO OTHER AGENCIES	.00	.00	.00
21	300 N 1149 FUNDS HELD FOR OTHERS	.00	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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
*****	*****	*****	*****
GL CLS 300 CL FUNDS HELD FOR OTHERS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51 520 N **** 2310-POST CLS FFS FB RESTRICTED		.00	.00
GL CLS 520 FD BAL-RESTRICTED		.00	.00
51 530 N 2315 FD BAL-COMMITTED		.00	.00
GL CLS 530 FD BAL-COMMITTED		.00	.00
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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 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

		CURRENT YEAR		PRIOR YEAR	
		AGY	GL	AGY	GL

* 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	5100 GR ACCT - SYSTEM BENEFIT		.00		.00

* GAAP FUND TYPE	02 SPECIAL REVENUE		.00		.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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 COMP
 CT CLS IND GL TITLE

	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
06 150 N	0355	VEHICLES, BOATS AND AIRCRAFT	.00	.00	.00
Y	0655	BC VEHICLES, BOATS AND AIRCRAFT	.00	.00	.00
Y	0656	BC ACCUM DEPR-VEHICLES, BOATS & AIRC	.00	.00	.00
GL CLS	150	VEHICLES, BOATS AND AIRCRAFT, NET	.00	.00	.00
06 151 N	0345	FURNITURE/EQUIPMENT	.00	.00	.00
Y	0645	BC FURNITURE/EQUIPMENT	272,217.73	217,485.98	217,485.98
Y	0650	BC ACCUM DEPR-FURN & EQUIP	175,096.83-	152,184.46-	152,184.46-
GL CLS	151	FURNITURE AND EQUIPMENT, NET	97,120.90	65,301.52	65,301.52
06 158 N	0360	LIBRARY BOOKS-NON DEPRECIABLE	.00	.00	.00
GL CLS	158	OTHER CAPITAL ASSETS, NET	.00	.00	.00
06 159 N	0320	LAND	.00	.00	.00
GL CLS	159	LAND & LAND IMPROVEMENTS	.00	.00	.00
06 165 Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE	.00	.00	.00
Y	0696	BC-ACCUM AMORT/COMPUTER SOFTWARE-INT	.00	.00	.00
GL CLS	165	COMPUTER SOFTWARE-INTANGIBLE,NET	.00	.00	.00
* GLA CAT	06	NON-CURRENT ASSETS	97,120.90	65,301.52	65,301.52
** TOTAL ASSETS AND OTHER DEBITS			97,120.90	65,301.52	65,301.52
45 410 Y	****	3505-POST CLS BC CAP ASSETS/DEBT	97,120.90-	65,301.52-	65,301.52-
GL CLS	410	INVESTED IN CAP ASSETS,NET RELATED DEBT	97,120.90-	65,301.52-	65,301.52-
45 430 Y	9992	BC SYSTEM CLEARING	.00	.00	.00
GL CLS	430	UNRESTRICTED NET POSITION	.00	.00	.00
* GLA CAT	45	NET POSITION	97,120.90-	65,301.52-	65,301.52-

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19
 PUBLIC UTILITY COMMISSION OF TEXAS (473)

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 B/C COMP
 CT CLS IND GL TITLE AGY GL

51 620 N 9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	CURRENT YEAR	PRIOR YEAR
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		97,120.90-	65,301.52-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		97,120.90-	65,301.52-
* 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)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 19

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	PRIOR
		YEAR	YEAR
		*****	*****
06	151 N 0345 FURNITURE/EQUIPMENT	.00	.00
GL	CLS 151 FURNITURE AND EQUIPMENT, NET	.00	.00
*	GLA CAT 06 NON-CURRENT ASSETS	.00	.00
11	190 N 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
GL	CLS 190 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 N 1025 CL EMPLOYEE'S COMPENSABLE LEAVE	.00	.00
Y	1525 BC CL EMPLOYEE'S COMPENSABLE LEAVE	1,442,953.33-	738,155.63-
GL	CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE	1,442,953.33-	738,155.63-
21	260 N 1125 CL CAPITAL LEASES OBLIGATIONS	.00	.00
GL	CLS 260 CL CAPITAL LEASE OBLIGATIONS	.00	.00
*	GLA CAT 21 CURRENT LIABILITIES	1,442,953.33-	738,155.63-
26	301 Y 1700 BC NC EMPLOYEE'S COMPENSABLE LEAVE	.00	595,525.90-
GL	CLS 301 NC EMPLOYEE'S COMPENSABLE LEAVE	.00	595,525.90-
*	GLA CAT 26 NON-CURRENT LIABILITIES	.00	595,525.90-
**	TOTAL LIABILITIES AND OTHER CREDITS	1,442,953.33-	1,333,681.53-
45	430 Y **** 3950-POST CLS BC UNRE NET POSITION	1,442,953.33	1,333,681.53
Y	9992 BC SYSTEM CLEARING	.00	.00
GL	CLS 430 UNRESTRICTED NET POSITION	1,442,953.33	1,333,681.53

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 19

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	1,442,953.33	1,333,681.53
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	1,442,953.33	1,333,681.53
** 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, electric, water and sewer 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

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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, 2019, is presented below:

	Balance 9/1/2018	Adj	Reclassifications Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2019
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Furniture and Equipment	217,485.98					54,731.75		272,217.73
Other Capital Assets	-							-
Total Depreciable Assets at Historical Costs	217,485.98					54,731.75		272,217.73
Less Accumulated Depreciation for:								
Furniture and Equipment	(152,184.46)					(22,912.37)		(175,096.83)
Other Capital Assets	-							-
Total Accumulated Depreciation	(152,184.46)					(22,912.37)		(175,096.83)
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	\$65,301.52	\$ -	\$ -	\$ -	\$ -	\$ 31,819.38		\$97,120.90

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, 2019, 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, 2019 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/18	Additions	Reductions	Other Changes	Balance 8/31/19	Amounts Due Within 1 Year
Compensable Leave	\$1,333,681.53	\$1,812,532.46	\$369,579.37	(\$1,333,681.29)	\$1,442,953.33	\$1,442,953.33
Total Governmental Activities	\$1,333,681.53	\$1,812,532.46	\$369,579.37	(\$1,333,681.29)	\$1,442,953.33	\$1,442,953.33

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	\$150,895.60

During FY 2019, 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, 2020	\$ 137,763.42
Year Ending August 31, 2021	137,763.42
Year Ending August 31, 2022	95,781.54
Year Ending August 31, 2023	95,781.54
Year Ending August 31, 2024	0.00
Total Minimum Future Lease Rental Payments	\$ 467,089.92

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Note 12: Interfund Balances/Activities

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statements.

	Due From	
(Agency 582, D23 Fund 0153)	\$ 198,409.36	

	Operating Transfers In	
(Agency 582, D23 Fund 0153)	(\$ 3,161,241.00)	

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.