

***PUBLIC UTILITY COMMISSION OF TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED
AUGUST 31, 2020***



Filed: October 23, 2020

**PUBLIC UTILITY
COMMISSION OF TEXAS**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2020

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 23, 2020

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
John McGeady, 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 for the year ended Aug. 31, 2020, in compliance with Texas Government Code Annotated, Section 2101.011, and in accordance with the requirements established by the Texas Comptroller of Public Accounts.

Due to the statewide requirements embedded in **Governmental Accounting Standards Board (GASB) 34**, 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* (CAFR); 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 our Director of Financial Resources, Mary Beck at (512) 936-7074

Sincerely,


John Paul Urban III
Executive Director



(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)

PERCENT OF YEAR ELAPSED: 100%
 REPORT PERIOD= ADJUSTMENT FY= 20
 PRODUCTION PAGE 1

GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	AGY	GL	TITLE	CURRENT YEAR	PRIOR YEAR
01	001	0010	0010	0010	CASH ON HAND	.00	.00
01	001	0015	0015	0015	IMPREST CASH ON HAND	.00	.00
01	001	0020	0020	0020	PETTY CASH ON HAND	.00	.00
GL CLS	001	001	001	001	CA CASH ON HAND	.00	.00
01	002	0040	0040	0040	CASH IN BANK	.00	.00
01	002	0042	0042	0042	PETTY CASH IN BANK	.00	.00
01	002	0043	0043	0043	TRAVEL CASH IN BANK	5,000.00	5,000.00
GL CLS	002	002	002	002	CA CASH IN BANK	5,000.00	5,000.00
01	004	0045	0045	0045	CASH IN STATE TREASURY	302,043,619.91-	286,725,391.88-
01	004	0047	0047	0047	SHARED CASH	.00	.00
01	004	0048	0048	0048	LEGISLATIVE CASH	302,043,619.91	286,725,391.88
GL CLS	004	004	004	004	CA CASH IN STATE TREASURY	.00	.00
01	012	0052	0052	0052	CASH IN U. S. TREASURY	.00	.00
GL CLS	012	012	012	012	CA RESTRICTED-CASH IN FEDERAL TREASURY	.00	.00
01	020	9000	9000	9000	LEGISLATIVE APPROPRIATIONS	3,073,361.64	1,770,631.52
GL CLS	020	020	020	020	CA LEGISLATIVE APPROPRIATIONS	3,073,361.64	1,770,631.52
01	052	0230	0230	0230	ACCTS. RECEIVABLE - BILLED	14,339.90	14,339.90
01	052	0231	0231	0231	ACCTS. RECEIVABLE - UNBILLED	14,339.90-	14,339.90-
GL CLS	052	052	052	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00
01	065	0279	0279	0279	CA INTERFUND RECEIVABLE-NO POST DOC	778,200.44-	383,553.25-
01	065	0279	0279	0279	CA INTERFUND RECEIVABLE-NO POST DOC	.00	188,288.74
GL CLS	065	065	065	065	CA INTERFUND RECEIVABLE	778,200.44-	195,264.51-
01	072	0284	0284	0284	DUE FROM OTHER AGENCIES	.00	.00
01	072	0284	0284	0284	DUE FROM OTHER AGENCIES	.00	.00
01	072	0284	0284	0284	DUE FROM OTHER AGENCIES	.00	.00

47300010
 32001650
 45500010

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

 GL COMP
 CAT CLASS GL TITLE

 01 072 0284 DUE FROM OTHER AGENCIES 90702310

GL CLS	072	CA DUE FROM OTHER AGENCIES	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	080	0285 CONSUM. INVENTORIES (MAT. AND SUPPLI			.00	.00
GL CLS	080	CA CONSUMABLE INVENTORIES			.00	.00
* GLA CAT	01	CURRENT ASSETS			2,300,161.20	1,580,367.01
06	146	0310 ADVANCES TO OTHER GOVERNMENTS			.00	.00
GL CLS	146	NC LOANS AND CONTRACTS			.00	.00
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
* GLA CAT	06	NON-CURRENT ASSETS			.00	.00
11	190	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					2,300,161.20	1,580,367.01
21	200	1009 VOUCHERS PAYABLE			68,109.26-	257,486.59-
		1010 ACCOUNTS PAYABLE			.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE			68,109.26-	257,486.59-
21	203	1015 PAYROLL PAYABLE			1,453,311.56-	1,328,542.06-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

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
 CAT CLASS GL TITLE

GL CLS	203	CL	PAYROLL PAYABLE	AGY	GL	CURRENT	PRIOR
GL CLS	210	CL	DUE TO UNIV COMPONENTS / SYSTEM			YEAR	YEAR
21	205	1049	CL INTERFUND PAYABLE			1,453,311.56-	1,328,542.06-
		1049	CL INTERFUND PAYABLE	47300010		683,844.37	612,777.25
						.00	188,288.74-
GL CLS	205	CL	INTERFUND PAYABLE			683,844.37	424,488.51
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	32001650		.00	.00
		1050	DUE TO OTHER AGENCIES	45500010		.00	.00
		1050	DUE TO OTHER AGENCIES	47900010		.00	.00
		1050	DUE TO OTHER AGENCIES	90200010		.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			837,576.45-	1,161,540.14-
** TOTAL	LIABILITIES	AND	OTHER CREDITS			837,576.45-	1,161,540.14-
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)
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 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL

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

GL CLS	364	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	366	2085 FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
GL CLS	366	FD BAL RESERVED FOR INTERFUND LOANS	.00	.00
51	520	2310 FD BAL-RESTRICTED	.00	.00
GL CLS	520	FD BAL-RESTRICTED	.00	.00
51	550	**** 2325-POST CLS FFS FB UNASSIGNED	1,462,584.75-	418,826.87-
GL CLS	550	FD BAL-UNASSIGNED	1,462,584.75-	418,826.87-
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	2030 INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
		2055 FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
		2245 FUND BALANCE - UNALLOCATED	.00	.00
GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	9001 ENCUMBRANCES	.00	.00
		9003 ENCUMBRANCES (REPORTING AGENCIES)	226,257.61	240,979.53
		9005 BUDGET RESERVATION FOR ENCUMBRANCES	226,257.61-	240,979.53-
GL CLS	800	BUDGETARY	.00	.00
51	950	9200 PAYROLL CLEARING	.00	.00
		9201 PAYROLL CLEARING OFFSET	.00	.00
		9202 PAYROLL SYSTEM CLEARING	.00	.00
GL CLS	950	SYSTEM ACCOUNTS	.00	.00

* GLA CAT 51 FUND BALANCE (DEFICITS) 1,462,584.75- 418,826.87-

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 1,462,584.75- 418,826.87-

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 2,300,161.20- 1,580,367.01-

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PUBLIC UTILITY COMMISSION OF TEXAS (473)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
REPORT PERIOD= ADJUSTMENT FY= 20

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 5

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

* GAAP FUND 0001 GENERAL REVENUE (0001)-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)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 20
 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 GL

 CURRENT YEAR PRIOR YEAR

01	004	0045	CASH IN STATE TREASURY	303,542.22-	308,494.54
		0047	SHARED CASH	303,542.22	308,494.54-
GL CLS	004	CA	CASH IN STATE TREASURY	.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC	38,255.78	9,455.07-
GL CLS	065	CA	INTERFUND RECEIVABLE	38,255.78	9,455.07-
01	072	0284	DUE FROM OTHER AGENCIES	.00	198,409.36
		0284	DUE FROM OTHER AGENCIES	.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES	.00	198,409.36
* GLA CAT	01	CURRENT ASSETS		38,255.78	188,954.29
** TOTAL ASSETS AND OTHER DEBITS				38,255.78	188,954.29
21	200	1009	VOUCHERS PAYABLE	.00	12,605.58-
GL CLS	200	CL	ACCOUNTS PAYABLE	.00	12,605.58-
21	203	1015	PAYROLL PAYABLE	.00	185,803.78-
GL CLS	203	CL	PAYROLL PAYABLE	.00	185,803.78-
21	205	1049	CL INTERFUND PAYABLE	56,100.29	219,768.93-
GL CLS	205	CL	INTERFUND PAYABLE	56,100.29	219,768.93-
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
* GLA CAT	21	CURRENT LIABILITIES		56,100.29	418,178.29-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

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

 ** TOTAL LIABILITIES AND OTHER CREDITS 56,100.29 418,178.29-

GL CAT	CLASS	GL	COMP	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
51	550	****	2325-POST CLS FFS FB UNASSIGNED					94,356.07-	229,224.00
GL CLS	550	FD BAL-UNASSIGNED						94,356.07-	229,224.00
51	620	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY					.00	.00
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
51	950	9202	PAYROLL SYSTEM CLEARING					.00	.00
GL CLS	950	SYSTEM ACCOUNTS						.00	.00
* GLA CAT	51	FUND BALANCE (DEFICITS)						94,356.07-	229,224.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES								94,356.07-	229,224.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION								38,255.78-	188,954.29-
* GAAP FUND		0153	WATER QUALITY FD (0153)-GENERAL					.00	.00
* GAAP FUND TYPE		01	GENERAL					.00	.00

 PROD SYSTEM
 *****PAGE 7

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

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 COMP GL TITLE AGY GL CURRENT YEAR PRIOR YEAR

CAT	CLASS	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY			.00	.00
		0047	SHARED CASH			.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY			.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC			.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE			.00	.00
01	070	0283	DUE FROM OTHER FUNDS	47351000		.00	.00
	GL CLS	070	CA DUE FROM OTHER FUNDS			.00	.00
*	GLA CAT	01	CURRENT ASSETS			.00	.00
**	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	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= 20

PERCENT OF YEAR ELAPSED: 100%

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

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

GL CLS	300	CL FUNDS HELD FOR OTHERS	.00	.00
* GLA	CAT	21	CURRENT LIABILITIES	.00
**	TOTAL LIABILITIES AND OTHER CREDITS			.00
51	360	2050	FD BAL-RESERVED FOR ENCUMBRANCES	.00
GL CLS	360	FD BAL-RESERVED FOR ENCUMBRANCES		.00
51	520	****	2310-POST CLS FFS FB RESTRICTED	.00
GL CLS	520	FD BAL-RESTRICTED		.00
51	530	2315	FD BAL-COMMITTED	.00
GL CLS	530	FD BAL-COMMITTED		.00
51	550	2325	FD BAL-UNASSIGNED	.00
GL CLS	550	FD BAL-UNASSIGNED		.00
51	610	2150	FD BAL UNRES DESIG FOR OTHER	.00
GL CLS	610	FD BAL - UNRES DESIG FOR OTHER		.00
51	620	2240	FB-UNRESERVED-UNDESIGNATED-OTHER	.00
		9999	FFS SYSTEM CLEARING - GL LEVEL ONLY	.00
GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED		.00
51	800	9001	ENCUMBRANCES	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)	.00
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	.00
GL CLS	800	BUDGETARY		.00
51	950	9202	PAYROLL SYSTEM CLEARING	.00
GL CLS	950	SYSTEM ACCOUNTS		.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

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

GL GL COMP AGY
CAT CLASS GL TITLE GL

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

DAFR8580 473 AFR 05 13 JCAS RJE R473 2(ORG) () 3(FND) () 3(GLA) () () USAS
CYCLE: 10/23/20 21:19 7299 RUN DATE: 10/23/20 TIME: 23:17 19 CFY: 21 CFM: 02 LCY: 20 LCM: 00 FICHE: 473 20 01 12

(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= 20

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 CL COMP GL TITLE AGY
CAT CLASS GL TITLE GL

				CURRENT YEAR	PRIOR YEAR
06	151	0345	FURNITURE/EQUIPMENT	.00	.00
	GL CLS	151	FURNITURE AND EQUIPMENT, NET	.00	.00
*	GLA CAT	06	NON-CURRENT ASSETS	.00	.00
11	190	0410	AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
	GL CLS	190	RETIREMNT 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= 20

PERCENT OF YEAR ELAPSED: 100%

GOVERNMENTAL
GAAP FUND GROUP 01
GAAP FUND TYPE 12
GAAP FUND 9997

LONG-TERM LIAB BASIS CONVERSION ADJUSTMT
LONG-TERM LIABILITIES BASIS CONVERSION

AGY
GL
GL COMP
GL CLASS
GL TITLE

CURRENT YEAR
PRIOR YEAR

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 20
 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

CATEGORY	FUNC	CLASS	ACCT	SRC	OBJ	OBJ	TITLE	CURRENT	YEAR
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01			0005	9400	9400	9401	ORIGINAL BUDGET-COMMITTED	14,287,153.00	
							ORIGINAL BUDGET-COLLECTED	475,000.00	-

* GAAP SRC/OBJ	0005						ORIGINAL APPROPRIATIONS	13,812,153.00	
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01			0006	9420	9421		OASI ST MATCH TRF IN FROM 902-COMMITTED	825,962.37	
							OASI ST MATCH TRF IN FROM 902-COLLECTED	0.00	
							INSUR-ST PD TRF IN FROM 327-COMMITTED	1,146,108.19	
							INSUR-ST PD TRF IN FROM 327-COLLECTED	0.00	
							RETIR-ST MATCH TRF IN FROM 327-COMMITTED	1,050,494.40	
							RETIR-ST MATCH TRF IN FROM 327-COLLECTED	0.00	
							BRP TRANSFER IN FROM 902-COMMITTED	10,796.40	

* GAAP SRC/OBJ	0006						ADDITIONAL APPROPRIATIONS	3,033,361.36	
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01			0026	3971			FED PASS-THRU REV IA, NON-OP GEN BUDGETED	22,295.18	
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* GAAP SRC/OBJ	0026						FEDERAL PASS-THROUGH REVENUE	22,295.18	
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01			0035	3719			FEES-COPIES/FILING OF RECORDS	3,903.77	
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* GAAP SRC/OBJ	0035						LICENSES, FEES AND PERMITS	3,903.77	
----------------	------	--	--	--	--	--	----------------------------	----------	--

01			0065	3603	3752		REIMBURSE TELECOM ASST, DIST LEARN, OTHER	707,175.58	
							SALE OF PUBLICATION/ADVERTISING	1,796.40	

* GAAP SRC/OBJ	0065						SALES OF GOODS AND SERVICES	708,971.98	
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01			0080	3970			REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00	
----	--	--	------	------	--	--	----------------------------------------	------	--

* GAAP SRC/OBJ	0080						OTHER	0.00	
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* GAAP CATEGORY 01							REVENUES	17,580,685.29	
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PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 20
 ***** PAGE 4 *****

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

* GAAP SRC/OBJ	0260	REPAIRS AND MAINTENANCE	31,653.05
04	0270	7411 RENTAL OF COMPUTER EQUIPMENT	48,063.16
		7470 RENTAL OF SPACE	24,312.86
* GAAP SRC/OBJ	0270	RENTALS AND LEASES	72,376.02
04	0280	7273 REPRODUCTION & PRINTING SERVS	4,628.32
* GAAP SRC/OBJ	0280	PRINTING AND REPRODUCTION	4,628.32
04	0340	7201 MEMBERSHIP DUES	43,201.00
		7202 TUITION-EMPLOYEE TRAINING	2,052.00
		7203 REGISTRATION FEES-EMPLOYEE TRAINING	80,123.00
		7204 INSURANCE PREMIUMS & DEDUCTIBLES	14,244.79
		7210 FEES AND OTHER CHARGES	8,499.43
		7211 AWARDS	8,234.16
		7216 INS PREM-APP BY BD OF INS & AG	0.00
		7219 FEES FOR RECEIVING ELECTRONIC PAYMENTS	783.15
		7274 TEMPORARY EMPLOYMENT AGENCIES	12,418.97
		7277 CLEANING SERVICES	874.00
		7281 ADVERTISING SERVICES	748.00
		7286 FREIGHT/DELIVERY SERVICES	289.73
		7299 PURCHASED CONTRACTED SERVICES	59,807.00
		7360 PATENTS & COPYRIGHTS - EXPENSED	471.05
		7806 PROMPT PAYMENT INTEREST	119.70
		7947 ST OFC OF RISK MNGMT ASSESSMENTS	13,518.97
		7953 SWCAP REIMBURSEMENT TO UNAPP GR 0001	10,506.00
* GAAP SRC/OBJ	0340	OTHER EXPENDITURES	255,890.95
04	0430	7379 PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	18,909.56
* GAAP SRC/OBJ	0430	CAPITAL OUTLAY	18,909.56
* GAAP CATEGORY 04		EXPENDITURES	16,312,358.86

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 20
 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 GL ACCT GL GAAP COMPT
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE

 CURRENT
 YEAR

TOTAL EXPENDITURES						16,312,358.86
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						1,268,326.43
05	0578	9410		APPROPRIATION TRANSFER-IN COMMITTED		0.00
* GAAP SRC/OBJ	0578			LEGISLATIVE FINANCING SOURCES		0.00
05	0591	9515		APPROPRIATION TRANSFER OUT-COMMITTED		0.00
		9541		BRP TRF OUT TO STRATEGIES-COMMITTED		0.00
* GAAP SRC/OBJ	0591			LEGISLATIVE FINANCING USES		0.00
05	0600	9580		LAPSED COMMITTED REVENUE APPROPRIATIONS	224,556.21-	
* GAAP SRC/OBJ	0600			APPROPRIATIONS LAPSED	224,556.21-	
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	224,556.21-	
TOTAL OTHER FINANCING SOURCES (USES)					224,556.21-	
NET CHANGE IN FUND BALANCE						1,043,770.22
FUND BALANCE - BEGINNING						418,814.53
FUND BALANCE - BEGINNING, AS RESTATED						418,814.53
FUND BALANCE - ENDING						1,462,584.75

(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= 20

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	0080	3788	DEFAULT DEPOSIT ADJUSTMENT - SUSPENSE	12.34-	
* GAAP SRC/OBJ	0080		OTHER	12.34-	
* GAAP CATEGORY 01			REVENUES	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				12.34	
FUND BALANCE - BEGINNING, AS RESTATED				12.34	
FUND BALANCE - ENDING				0.00	

PUBLIC UTILITY COMMISSION OF TEXAS (473)
OPERATING STATEMENT - GOVERNMENTAL FUNDS
REPORT PERIOD= ADJUSTMENT FY= 20
*****PAGE 7

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP 01 GOVERNMENTAL
GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
FUND 9001 RETURNED ITEMS DEFAULT FUND

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 0001	1,462,584.75
	GENERAL REVENUE (0001)-GENERAL

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

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 20
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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

04	0200	7002	SAL/WAGES-CLASS&n/C-PERM FULTM	2,997,017.63
		7003	SAL/WAGES-CLASS&n/C-PERM PRITM	0.00
		7017	ONE-TIME MERIT INCREASE	0.00
		7022	LONGEVITY PAY	0.00
		7050	BENEFIT REPLACEMENT PAY	2,552.88
* GAAP SRC/OBJ	0200		SALARIES AND WAGES	2,999,570.51
04	0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB	248,341.79
		7033	EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE	0.00
		7040	ADDL PAYROLL RETIREMENT CONTRIBUTION	0.00
		7041	EMPLOYEE INS PYMTS-EMPLR CONTR	545,726.82
		7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	0.00
		7043	FICA EMPLOYER MATCHING CONTR	195,241.32
* GAAP SRC/OBJ	0210		PAYROLL RELATED COSTS	989,309.93
04	0220	7253	OTHER PROFESSIONAL SERVICES	44,000.00
* GAAP SRC/OBJ	0220		PROFESSIONAL FEES AND SERVICES	44,000.00
04	0230	7101	TRAV IN-STATE-PUB TRANS FARES	0.00
* GAAP SRC/OBJ	0230		TRAVEL	0.00
04	0240	7300	CONSUMABLES	0.00
* GAAP SRC/OBJ	0240		MATERIALS AND SUPPLIES	0.00
04	0250	7276	COMMUNICATION SERVICES	0.00
* GAAP SRC/OBJ	0250		COMMUNICATION AND UTILITIES	0.00
04	0340	7203	REGISTRATION FEES-EMPLOYEE TRAINING	0.00
		7806	PROMPT PAYMENT INTEREST	13.71
		7947	ST OFC OF RISK MNGMT ASSESSMENTS	2,904.78

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 20

 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	TITLE	CURRENT YEAR
04	0340	7953	SWCAP REIMBURSEMENT TO UNAPP GR 0001	68,909.00
* GAAP SRC/OBJ	0340		OTHER EXPENDITURES	71,827.49
* GAAP CATEGORY 04			EXPENDITURES	4,104,707.93
TOTAL EXPENDITURES				4,104,707.93
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				4,104,707.93-
05	0500	3968	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY	113.04
		3972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	224,000.00
		3973	OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	4,428,288.00
* GAAP SRC/OBJ	0500		TRANSFERS-IN	4,652,401.04
05	0510	7968	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY	113.04-
		7972	OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	224,000.00-
* GAAP SRC/OBJ	0510		TRANSFERS-OUT	224,113.04-
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	4,428,288.00
TOTAL OTHER FINANCING SOURCES (USES)				4,428,288.00
NET CHANGE IN FUND BALANCE				323,580.07
FUND BALANCE - BEGINNING				229,224.00-
FUND BALANCE - BEGINNING, AS RESTATED				229,224.00-
FUND BALANCE - ENDING				94,356.07
* GAAP FUND 0153			WATER QUALITY FD (0153)-GENERAL	94,356.07
* GAAP FUND TY 01			GENERAL	1,556,940.82

DAFR8590 473 AFR 02 13 JCAS RJE R473 2(ORG) () 3(OBJ) 4(FND) () 0(GLA) () () () 01 02 51
 CYCLE: 10/23/20 21:19 7299 RUN DATE: 10/23/20 TIME: 23:17 19 CFY: 21 CFM: 02 LCY: 20 LCM: 00 FICHE: 473 (AOB) (GLA)
 (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= 20

PERCENT OF YEAR ELAPSED: 100% ***** PAGE 10

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

GAAP
 GAAP GAAP GL ACCT GL GAAP COMPT
 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 GR ACCT - SYSTEM BENEFIT	0.00
* GAAP FUND TY 02 SPECIAL REVENUE	0.00

(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= 20

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
FUND 0998 GENERAL FIXED ASSETS

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

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

(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= 20
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
FUND 0997 GENERAL LONG TERM DEBT

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 9997	0.00	
* GAAP FUND TY 12	0.00	
* GAAP FD GRP 01	1,556,940.82	
* AGENCY 473	1,556,940.82	

(AGY) 473 (ORG) (PRG) (GRF) (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= 20

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP AGY
 CAT CLS GL TITLE GL

 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 FIDUCIARY FDS - NP OTHER PURPOSES .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

(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)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20

 GAAP FUND GROUP 03 FIDUCIARY
 GAAP FUND TYPE 09 SUSPENSE FUNDS
 GAAP FUND 0882 CITY, MTA & SPD 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
 * 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 FIDUCIARY FDS - NP OTHER PURPOSES .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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP AGY
 CAT CLS GL TITLE GL

			CURRENT YEAR	PRIOR YEAR
01	001	0015 IMPREST CASH ON HAND	.00	.00
	GL CLS	001 CA CASH ON HAND	.00	.00
01	004	0045 CASH IN STATE TREASURY	29.96	97.53
		0047 SHARED CASH	.00	.00
	GL CLS	004 CA CASH IN STATE TREASURY	29.96	97.53
01	020	9000 LEGISLATIVE APPROPRIATIONS	.00	.00
	GL CLS	020 CA LEGISLATIVE APPROPRIATIONS	.00	.00
*	GLA CAT	01 CURRENT ASSETS	29.96	97.53
**	TOTAL ASSETS AND OTHER DEBITS		29.96	97.53
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	29.96-	97.53-
	GL CLS	300 CL FUNDS HELD FOR OTHERS	29.96-	97.53-
*	GLA CAT	21 CURRENT LIABILITIES	29.96-	97.53-
**	TOTAL LIABILITIES AND OTHER CREDITS		29.96-	97.53-
45	372	**** 2400-POST CLS FIDUC NET POSITION	.00	.00
	GL CLS	372 FIDUCIARY FDS - NP OTHER PURPOSES	.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20
 *****PAGE 4

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP AGY
 CAT CLS GL GL TITLE

				CURRENT YEAR	PRIOR YEAR
* GLA CAT 45 NET POSITION				.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER				.00	.00
9999 FFS SYSTEM CLEARING - GL LEVEL ONLY				.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED				.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)				.00	.00
** NET POSITION WITH CURRENT CHANGES				.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				29.96-	97.53-
* GAAP FUND 0900 DEPARTMENTAL SUSPENSE (0900) - AGENCY				.00	.00

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

PERCENT OF YEAR ELAPSED: 100%
 REPORT PERIOD= ADJUSTMENT FY= 20
 ***** PAGE 5

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

AGY	GL	COMP	TITLE	AGY	GL	GLA	GLA
CAT	CLS	GL	GL	YEAR	YEAR	CURRENT	PRIOR
*****	*****	*****	*****	*****	*****	*****	*****
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	FIDUCIARY FDS - NP OTHER PURPOSES			.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: 10/23/20 21:19 7299 RUN DATE: 10/23/20 TIME: 23:17 19 CFY: 21 CFM: 02 LCY: 20 LCM: 00 FICHE: 473 20 03 09

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - NET POSITION FORMAT
REPORT PERIOD= ADJUSTMENT FY= 20

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

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

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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP AGY
 CAT CLS GL GL TITLE 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 FIDUCIARY FDS - NP OTHER PURPOSES	.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 ACCIS 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) (PRJ) (APP) (SS1) (FND) (COB) (SS2) (AOB) (GLA)
 (AGL)

PERCENT OF YEAR ELAPSED: 1.00%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20
 PRODUCTION SYSTEM PAGE 8

CAT	CLS	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR 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	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	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	FIDUCIARY FDS - NP OTHER PURPOSES			.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= 20

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLS GL TITLE

 AGY
 GL

 CURRENT YEAR

 PRIOR YEAR

 PROD SYSTEM

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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	1000	UNAPPROPRIATED GENERAL REVENUE	.00	.00
* GAAP FUND TYPE	09	SUSPENSE FUNDS	.00	.00

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

PERCENT OF YEAR ELAPSED: 100%
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - NET POSITION FORMAT
 REPORT PERIOD= ADJUSTMENT FY= 20
 PRODUCTION SYSTEM
 PAGE 10

AGY	GL	COMP	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	004	0045	CASH IN STATE TREASURY			.00	.00
		0047	SHARED CASH			.00	.00
	GL CLS	004	CA CASH IN STATE TREASURY			.00	.00
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC			.00	.00
	GL CLS	065	CA INTERFUND RECEIVABLE			.00	.00
*	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	33208520		.00	.00
		1050	DUE TO OTHER AGENCIES	47508520		.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	FIDUCIARY FDS - NP OTHER PURPOSES			.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= 20

PERCENT OF YEAR ELAPSED: 100%

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

 GL GL COMP
 CAT CLS GL TITLE

PROD SYSTEM 11
 *****PAGE

GL CLS	620 FUND BALANCE - UNRESERVED/UNDESIGNATED	CURRENT YEAR	PRIOR YEAR
51 800	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 (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= 20

PERCENT OF YEAR ELAPSED: 100%

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

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

CT	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
GL CLS 002 CA CASH IN BANK 5,000.00 5,000.00								
01	004	N	0045	CASH IN STATE TREASURY			302,043,619.91-	286,725,391.88-
		N	0047	SHARED CASH			.00	.00
		N	0048	LEGISLATIVE CASH			302,043,619.91	286,725,391.88
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			3,073,361.64	1,770,631.52
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS 3,073,361.64 1,770,631.52								
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			778,200.44-	383,553.25-
		N	0279	CA INTERFUND RECEIVABLE-NO POST DOC	47300010		.00	188,288.74
GL CLS 065 CA INTERFUND RECEIVABLE 778,200.44- 195,264.51-								
01	072	N	0284	DUE FROM OTHER AGENCIES			.00	.00
		N	0284	DUE FROM OTHER AGENCIES	32001650		.00	.00
		N	0284	DUE FROM OTHER AGENCIES	45500010		.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20
 PERCENT OF YEAR ELAPSED: 100%

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

GL CLS	B/C	COMP	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	072	N	0284	DUE FROM OTHER AGENCIES		.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				2,300,161.20	1,580,367.01
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	RETIREMENT OF OTHER GENERAL LONG-TERM DEBT				.00	.00
* GLA CAT	11	OTHER DEBITS				.00	.00
** TOTAL ASSETS AND OTHER DEBITS						2,300,161.20	1,580,367.01
21	200	N	1009	VOUCHERS PAYABLE		68,109.26-	257,486.59-
N	1010	ACCOUNTS PAYABLE				.00	.00
GL CLS	200	CL ACCOUNTS PAYABLE				68,109.26-	257,486.59-
21	203	N	1015	PAYROLL PAYABLE		1,453,311.56-	1,328,542.06-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM 3
 *****PAGE *****

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

GL CLS	203 CL PAYROLL PAYABLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
21 205 N 1049	CL INTERFUND PAYABLE			1,453,311.56-	1,328,542.06-
N 1049	CL INTERFUND PAYABLE	47300010		683,844.37	612,777.25
				.00	188,288.74-
GL CLS	205 CL INTERFUND PAYABLE			683,844.37	424,488.51
21 210 N 1052	DUE TO UNIV COMPONENTS / SYSTEM			.00	.00
GL CLS	210 CL DUE TO OTHER FUNDS			.00	.00
21 211 N 1050	DUE TO OTHER AGENCIES			.00	.00
N 1050	DUE TO OTHER AGENCIES	32001650		.00	.00
N 1050	DUE TO OTHER AGENCIES	45500010		.00	.00
N 1050	DUE TO OTHER AGENCIES	47900010		.00	.00
N 1050	DUE TO OTHER AGENCIES	90200010		.00	.00
GL CLS	211 CL DUE TO OTHER AGENCIES			.00	.00
21 230 N 1025	CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
GL CLS	230 CL EMPLOYEE'S COMPENSABLE LEAVE			.00	.00
21 300 N 1140	FUNDS HELD FOR OTHERS			.00	.00
N 1149	FUNDS HELD FOR OTHERS			.00	.00
GL CLS	300 CL FUNDS HELD FOR OTHERS			.00	.00
* GLA CAT	21 CURRENT LIABILITIES			837,576.45-	1,161,540.14-
** TOTAL LIABILITIES AND OTHER CREDITS				837,576.45-	1,161,540.14-
51 360 N 2050	FD BAL-RESERVED FOR ENCUMBRANCES			.00	.00
GL CLS	360 FD BAL RESERVED FOR ENCUMBRANCES			.00	.00
51 362 N 2075	FD BAL-RESERVED FOR CONSUM. INVENT.			.00	.00
GL CLS	362 FD BAL RESERVED FOR INVENTORIES			.00	.00
51 364 N 2065	FD BAL-RESERVED FOR IMPREST ACCOUNTS			.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM PAGE 4

AGY	GL	TITLE	CURRENT YEAR	PRIOR YEAR
	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		
51	366	FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51	366	N 2085 FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
51	520	N 2310 FD BAL-RESTRICTED	.00	.00
51	520	N 2310 FD BAL-RESTRICTED	.00	.00
51	550	N *** 2325-POST CLS FFS FB UNASSIGNED	1,462,584.75-	418,826.87-
51	620	N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER	.00	.00
51	620	N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY	.00	.00
51	630	N 2030 INVESTMENT IN GENERAL FIXED ASSETS	.00	.00
51	630	N 2055 FB - UNENCUM APPROP - SUBJECT TO LAP	.00	.00
51	630	N 2245 FUND BALANCE - UNALLOCATED	.00	.00
51	630	N 630 OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51	800	N 9001 ENCUMBRANCES	.00	.00
51	800	N 9003 ENCUMBRANCES (REPORTING AGENCIES)	226,257.61	240,979.53
51	800	N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	226,257.61-	240,979.53-
51	950	N 9200 PAYROLL CLEARING	.00	.00
51	950	N 9201 PAYROLL CLEARING OFFSET	.00	.00
51	950	N 9202 PAYROLL SYSTEM CLEARING	.00	.00
51	950	N 950 SYSTEM ACCOUNTS	.00	.00
*	GLA CAT	51 FUND BALANCE (DEFICITS)	1,462,584.75-	418,826.87-
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		1,462,584.75-	418,826.87-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		2,300,161.20-	1,580,367.01-

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
PUBLIC UTILITY COMMISSION OF TEXAS (473)
REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 20

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
** TOTAL LIABILITIES AND OTHER CREDITS		56,100.29	418,178.29-
51 550 N **** 2325-POST CLS FFS FB UNASSIGNED		94,356.07-	229,224.00
GL CLS 550 FD BAL-UNASSIGNED		94,356.07-	229,224.00
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)		.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)		94,356.07-	229,224.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		94,356.07-	229,224.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION		38,255.78-	188,954.29-
* GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL		.00	.00
* GAAP FUND TYPE 01 GENERAL		.00	.00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM 8
 PAGE 8

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	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	070	N	0283	DUE FROM OTHER FUNDS	47351000		.00	.00
	GL CLS		070	CA DUE FROM OTHER FUNDS			.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	205	N	1049	CL INTERFUND PAYABLE			.00	.00
	GL CLS		205	CL INTERFUND PAYABLE			.00	.00
21	211	N	1050	DUE TO OTHER AGENCIES	33251000		.00	.00
		N	1050	DUE TO OTHER AGENCIES	47551000		.00	.00
		N	1050	DUE TO OTHER AGENCIES	90200010		.00	.00
	GL CLS		211	CL DUE TO OTHER AGENCIES			.00	.00
21	300	N	1149	FUNDS HELD FOR OTHERS			.00	.00

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20
 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
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= 20

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

* 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

DAFR8581 473 APR 03 13 JCAS RJE R473 2(ORG) () () 3(FND) () 3(GLA) () () () USAS
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(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)
 (AGL) (GRT) (PRJ) (SS1) (SS2) (GLA)

PERCENT OF YEAR ELAPSED: 100%
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

GL	CLS	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
CT	CLS	IND	GL	TITLE		GL			
PUBLIC UTILITY COMMISSION OF TEXAS (473)									
GOVERNMENTAL									
01				GOVERNMENTAL					PAGE 11
11				CAPITAL ASSET BASIS CONVERSION ADJUSTMNTS					
9998				GEN FIXED ASSETS ACCT GROUP					

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

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

06	151	N	0345	FURNITURE/EQUIPMENT			.00	.00	
Y				0645 BC FURNITURE/EQUIPMENT			291,127.29	272,217.73	
Y				0650 BC ACCUM DEPR-FURN & EQUIP			208,577.03-	175,096.83-	

GL CLS	151			FURNITURE AND EQUIPMENT, NET			82,550.26	97,120.90	

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

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

06	159	N	0320	LAND			.00	.00	

GL CLS	159			LAND & LAND IMPROVEMENTS			.00	.00	

06	165	Y	0693	BC COMPUTER SOFTWARE - INTANGIBLE			.00	.00	
Y				0696 BC-ACCUM AMORT/COMPUTER SOFTWARE-INT			.00	.00	

GL CLS	165			COMPUTER SOFTWARE-INTANGIBLE, NET			.00	.00	

* GLA CAT	06			NON-CURRENT ASSETS			82,550.26	97,120.90	

** TOTAL ASSETS AND OTHER DEBITS							82,550.26	97,120.90	

45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT			82,550.26-	97,120.90-	

GL CLS	410			INVESTED IN CAP ASSETS, NET RELATED DEBT			82,550.26-	97,120.90-	

45	430	Y	9992	BC SYSTEM CLEARING			.00	.00	

GL CLS	430			UNRESTRICTED NET POSITION			.00	.00	

* GLA CAT	45			NET POSITION			82,550.26-	97,120.90-	

PUBLIC UTILITY COMMISSION OF TEXAS (473)
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
REPORT PERIOD= ADJUSTMENT FY= 20

PERCENT OF YEAR ELAPSED: 100%

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

GL GL B/C COMP
CT CLS IND GL TITLE AGY GL

CURRENT YEAR PRIOR YEAR

51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
	GL CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED			.00	.00
51	630	N	2030	INVESTMENT IN GENERAL FIXED ASSETS		.00	.00
	GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34			.00	.00
*	GLA CAT	51	FUND BALANCE (DEFICITS)			.00	.00
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES					82,550.26-	97,120.90-
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION					82,550.26-	97,120.90-
*	GAAP FUND		9998	GEN FIXED ASSETS ACCT GROUP		.00	.00
*	GAAP FUND TYPE		11	CAPITAL ASSET BASIS CONVERSION ADJUSTMTS		.00	.00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20
 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 AGY
 CT CLS IND GL TITLE GL

AGY	ORG	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR 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	RETIREMNT 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			1,195,164.25-	1,442,953.33-
	GL	CLS	230	CL EMPLOYEE'S COMPENSABLE LEAVE			1,195,164.25-	1,442,953.33-
21	260	N	1125	CL CAPITAL LEASES OBLIGATIONS			.00	.00
	GL	CLS	260	CL CAPITAL LEASE OBLIGATIONS			.00	.00
*	GLA	CAT	21	CURRENT LIABILITIES			1,195,164.25-	1,442,953.33-
26	301	Y	1700	BC NC EMPLOYEE'S COMPENSABLE LEAVE			770,349.35-	.00
	GL	CLS	301	NC EMPLOYEE'S COMPENSABLE LEAVE			770,349.35-	.00
*	GLA	CAT	26	NON-CURRENT LIABILITIES			770,349.35-	.00
**	TOTAL	LIABILITIES	AND OTHER CREDITS				1,965,513.60-	1,442,953.33-
45	430	Y	****	3950-POST CLS BC UNRE NET POSITION			1,965,513.60	1,442,953.33
	Y	9992	BC	SYSTEM CLEARING			.00	.00
	GL	CLS	430	UNRESTRICTED NET POSITION			1,965,513.60	1,442,953.33

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 20

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	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
CT	CLS	IND	GL			
*****	*****	*****	*****	*****	*****	*****
* GLA	CAT	45	NET POSITION		1,965,513.60	1,442,953.33
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				1,965,513.60	1,442,953.33
**	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.

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Public Utility Commission (473)

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

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

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

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

Interfund Transactions and Balances

The agency has the following types of transactions among funds:

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

Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2020, is presented below:

	Balance 9/1/2019	Adj	Reclassifications Completed CIP	Inc-Int'gy Trans	Dec-Int'gy Trans	Additions	Deletions	Balance 8/31/2020
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Furniture and Equipment	272,217.73					18,909.56		291,127.29
Other Capital Assets	-							-
Total Depreciable Assets at Historical Costs	272,217.73		-	-	-	18,909.56		291,127.29
Less Accumulated Depreciation for:								
Furniture and Equipment	(175,096.83)					(33,480.20)		(208,577.03)
Other Capital Assets	-							-
Total Accumulated Depreciation	(175,096.83)		-	-	-	(33,480.20)		(208,577.03)
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	\$97,120.90	\$ -	\$ -	\$ -	\$ -	\$ (14,570.64)		\$82,550.26

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, 2020, 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, 2020 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/19	Additions	Reductions	Other Changes	Balance 8/31/20	Amounts Due Within 1 Year
Compensable Leave	\$1,442,953.33	\$1,696,719.92	\$1,173,020.80	(\$1,138.88)	\$1,965,513.57	\$1,195,164.25
Total Governmental Activities	\$1,442,953.33	\$1,696,719.92	\$1,173,020.80	(\$1,138.88)	\$1,965,513.57	\$1,195,164.25

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	\$47,434.13

During FY 2020, 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, 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
Year Ending August 31, 2025	0.00
Total Minimum Future Lease Rental Payments	\$ 329,326.50

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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)	\$ 0.00	

	Operating Transfers In	
(Agency 582, D23 Fund 0153)	(\$ 4,652,401.04)	

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.

1. Agency #: 473
2. Agency contact:
 - a. Name: Mary Beck
 - b. Title: Director, Financial Resources
 - c. Email: mary.beck@puc.texas.gov
3. Did your agency have voluntary and involuntary terminations in the current year's AFR?
Yes
4. Were these terminations offered benefits other than COBRA? No
5. If yes, please provide the following information:
 - a. Describe the benefits offered.
 - b. The number of employees who participated in the program.
 - c. The period for such benefits (i.e. one-time, 6 month, 12 month).
 - d. Payment timeline of benefits.
6. Was a liability recorded in your current year's AFR for these benefits? No
7. If yes, please state the name of the account and amount.
8. State the statute for these non-health care termination benefits.