

***PUBLIC UTILITY COMMISSION OF TEXAS
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED
AUGUST 31, 2023***



Filed: October 31, 2023

**PUBLIC UTILITY
COMMISSION OF TEXAS**

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2023

Thomas Gleeson
Executive Director

UNAUDITED

Public Utility Commission of Texas (473)

Annual Financial Report
For the Year Ended August 31, 2023

Prepared for:
Public Utility Commission of Texas
OVERSIGHT AGENCIES

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FINANCIAL STATEMENTS

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NOTES TO FINANCIAL STATEMENTS

Kathleen Jackson
Interim Chair

Will McAdams
Commissioner

Lori Cobos
Commissioner

Jimmy Glotfelty
Commissioner



Greg Abbott
Governor

Thomas J. Gleeson
Executive Director

Public Utility Commission of Texas

October 31, 2023

Honorable Greg Abbott, Governor
Honorable Glenn Hegar, Texas Comptroller
Jerry McGinty, Director, Legislative Budget Board
Lisa Collier, 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, 2023, 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 Annual Comprehensive Financial Report (ACFR); 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,

A handwritten signature in black ink, appearing to read "Thomas Gleeson", written over a horizontal line.

Thomas Gleeson
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)
 REPORT PERIOD= ADJUSTMENT FY= 23
 PERCENT OF YEAR ELAPSED: 100%
 PRODUCTION SYSTEM

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

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

GL CLS	001	CA CASH ON HAND	.00	.00	.00	.00
01	001	0010 CASH ON HAND	.00	.00	.00	.00
		0015 IMPREST CASH ON HAND	.00	.00	.00	.00
		0020 PETTY CASH ON HAND	.00	.00	.00	.00
GL CLS	001	CA CASH ON HAND	.00	.00	.00	.00
01	002	0040 CASH IN BANK	.00	.00	.00	.00
		0042 PETTY CASH IN BANK	.00	.00	.00	.00
		0043 TRAVEL CASH IN BANK	5,000.00	5,000.00	5,000.00	5,000.00
GL CLS	002	CA CASH IN BANK	5,000.00	5,000.00	5,000.00	5,000.00
01	004	0045 CASH IN STATE TREASURY	359,215,150.75-	359,215,150.75-	334,513,076.07-	334,513,076.07-
		0047 SHARED CASH	.00	.00	.00	.00
		0048 LEGISLATIVE CASH	359,215,151.29	359,215,151.29	336,073,125.31	336,073,125.31
GL CLS	004	CA CASH IN STATE TREASURY	.54	.54	1,560,049.24	1,560,049.24
01	012	0052 CASH IN U. S. TREASURY	.00	.00	.00	.00
GL CLS	012	CA RESTRICTED-CASH IN FEDERAL TREASURY	.00	.00	.00	.00
01	020	9000 LEGISLATIVE APPROPRIATIONS	3,086,780.72	3,086,780.72	5,061,640.84	5,061,640.84
GL CLS	020	CA LEGISLATIVE APPROPRIATIONS	3,086,780.72	3,086,780.72	5,061,640.84	5,061,640.84
01	052	0230 ACCTS. RECEIVABLE - BILLED	14,339.90	14,339.90	14,339.90	14,339.90
		0231 ACCTS. RECEIVABLE - UNBILLED	14,339.90-	14,339.90-	14,339.90-	14,339.90-
GL CLS	052	CA ACCOUNTS RECEIVABLES, NET	.00	.00	.00	.00
01	065	0279 CA INTERFUND RECEIVABLE-NO POST DOC	750,191.50-	750,191.50-	708,254.26	708,254.26
		0279 CA INTERFUND RECEIVABLE-NO POST DOC	.00	.00	.00	.00
GL CLS	065	CA INTERFUND RECEIVABLE	47300010	47300010	708,254.26	708,254.26
01	072	0284 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
		0284 DUE FROM OTHER AGENCIES	.00	.00	.00	.00
		0284 DUE FROM OTHER AGENCIES	32001650	32001650	.00	.00
		0284 DUE FROM OTHER AGENCIES	45500010	45500010	.00	.00

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) PROD SYSTEM
 REPORT PERIOD= ADJUSTMENT FY= 23 *****PAGE 2

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

GL CLS	072	0284	DUE FROM OTHER AGENCIES	AGY	GL	CURRENT	PRIOR
CAT	CLASS	GL	TITLE			YEAR	YEAR
01	072	0284	DUE FROM OTHER AGENCIES	90702310		.00	.00
GL CLS	072	CA	DUE FROM OTHER AGENCIES			.00	.00
01	080	0285	CONSUM. INVENTORIES (MAT. AND SUPPLI			.00	.00
GL CLS	080	CA	CONSUMABLE INVENTORIES			.00	.00
* GLA	CAT	01	CURRENT ASSETS			2,341,589.76	7,334,944.34
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	RETIREMENT OF OTHER GENERAL LONG-TERM DEBT				.00	.00
* GLA	CAT	11	OTHER DEBITS			.00	.00
** TOTAL	ASSETS AND OTHER DEBITS					2,341,589.76	7,334,944.34
21	200	1009	VOUCHERS PAYABLE			105,702.58-	94,584.47-
		1010	ACCOUNTS PAYABLE			.00	.00
GL CLS	200	CL	ACCOUNTS PAYABLE			105,702.58-	94,584.47-
21	203	1015	PAYROLL PAYABLE			2,351,331.41-	2,006,794.66-

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) PUBLIC UTILITY COMMISSION OF TEXAS (473)
 REPORT PERIOD= ADJUSTMENT FY= 23

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 TITLE AGY GL
 CAT CLASS GL TITLE

21 203 1018 PAYROLL DEDUCTION/RETURN LIABILITY .00

GL CLS 203 CL PAYROLL PAYABLE 2,351,331.41- 2,006,794.66-

21 204 1153 CL RETURNED EXPENDITURE LIABILITY 81.82 1,559,966.88-

GL CLS 204 OTHER CURRENT LIABILITIES 81.82 1,559,966.88-

21 205 1049 CL INTERFUND PAYABLE 770,735.02 658,695.91-
 1049 CL INTERFUND PAYABLE .00 .00

GL CLS 205 CL INTERFUND PAYABLE 770,735.02 658,695.91-

21 208 1145 TAX REFUNDS PAYABLE 52.40- 52.40-

GL CLS 208 TAX REFUNDS PAYABLE 52.40- 52.40-

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
 1050 DUE TO OTHER AGENCIES .00 .00

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

21 220 1046 UNEARNED REVENUES .00 .00

GL CLS 220 CL UNEARNED REVENUES .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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 23
 PRODUCTION SYSTEM PAGE 4

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
 CAT CLASS GL TITLE AGY GL

			CURRENT YEAR	PRIOR YEAR
* GLA CAT 21	CURRENT LIABILITIES		1,686,269.55-	4,320,094.32-
** TOTAL LIABILITIES AND OTHER CREDITS			1,686,269.55-	4,320,094.32-
45 372	2400 FIDUCIARY NP OTHER PURPOSES		.00	.00
GL CLS 372	FIDUCIARY FDS - NP OTHER PURPOSES		.00	.00
* GLA CAT 45	NET POSITION		.00	.00
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
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		655,320.21-	3,014,850.02-
GL CLS 550	FD BAL-UNASSIGNED		655,320.21-	3,014,850.02-
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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

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			
51	630	2245	FUND BALANCE - UNALLOCATED	.00	.00

GL CLS	630	OBSOLETE FB ACCTS UNDER GASB 34			
51	800	9001	ENCUMBRANCES	.00	.00
		9003	ENCUMBRANCES (REPORTING AGENCIES)	644,842.41	707,555.44
		9005	BUDGET RESERVATION FOR ENCUMBRANCES	644,842.41-	707,555.44-

GL CLS	800	BUDGETARY			
51	950	9200	PAYROLL CLEARING	.00	.00
		9201	PAYROLL CLEARING OFFSET	.00	.00
		9202	PAYROLL SYSTEM CLEARING	.00	.00

GL CLS	950	SYSTEM ACCOUNTS			
* GLA CAT	51	FUND BALANCE (DEFICITS)	655,320.21-	3,014,850.02-	
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES			655,320.21-	3,014,850.02-	
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION			2,341,589.76-	7,334,944.34-	
* GAAP FUND	0001	GENERAL REVENUE (0001)-GENERAL	.00	.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= 23

PERCENT OF YEAR ELAPSED: 100%

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

 GL CLASS GL TITLE
 CAT *****

				AGY	GL	CURRENT YEAR	PRIOR YEAR	
01	004	0045	CASH IN STATE TREASURY			176,434.29-	185,436.84	
		0047	SHARED CASH			176,434.29	185,436.84-	
GL CLS	004	CA CASH IN STATE TREASURY				.00	.00	
01	065	0279	CA INTERFUND RECEIVABLE-NO POST DOC			3,358.47-	78,152.67	
GL CLS	065	CA INTERFUND RECEIVABLE				3,358.47-	78,152.67	
01	072	0284	DUE FROM OTHER AGENCIES	58201530		9,907.50	9,442.50	
		0284	DUE FROM OTHER AGENCIES	58215330		.00	.00	
GL CLS	072	CA DUE FROM OTHER AGENCIES				9,907.50	9,442.50	
* GLA CAT	01	CURRENT ASSETS				6,549.03	87,595.17	
** TOTAL ASSETS AND OTHER DEBITS						6,549.03	87,595.17	
21	200	1009	VOUCHERS PAYABLE			9,907.50-	9,442.50-	
GL CLS	200	CL ACCOUNTS PAYABLE				9,907.50-	9,442.50-	
21	203	1015	PAYROLL PAYABLE			.00	.00	
GL CLS	203	CL PAYROLL PAYABLE				.00	.00	
21	205	1049	CL INTERFUND PAYABLE			17,185.05-	127,711.02-	
GL CLS	205	CL INTERFUND PAYABLE				17,185.05-	127,711.02-	
21	211	1050	DUE TO OTHER AGENCIES	32001650		.00	.00	
		1050	DUE TO OTHER AGENCIES	58201530		.00	.00	
		1050	DUE TO OTHER AGENCIES	58215330		.00	.00	
GL CLS	211	CL DUE TO OTHER AGENCIES				.00	.00	
* GLA CAT	21	CURRENT LIABILITIES				27,092.55-	137,153.52-	

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	01	GOVERNMENTAL	AGY	CURRENT	PRIOR
GAAP FUND TYPE	01	GENERAL	GL	YEAR	YEAR
GAAP FUND	0153	WATER QUALITY FD (0153)-GENERAL	GL	YEAR	YEAR
GL	GL	COMP			
CAT	CLASS	GL	TITLE		
*****	*****	*****	*****	*****	*****

** TOTAL LIABILITIES AND OTHER CREDITS 27,092.55- 137,153.52-

51 550 **** 2325-POST CLS FFS FB UNASSIGNED 20,543.52 49,558.35

GL CLS 550 FD BAL-UNASSIGNED 20,543.52 49,558.35

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) 9,907.50 .00

GL CLS 800 BUDGET RESERVATION FOR ENCUMBRANCES 9,907.50- .00

51 950 9202 PAYROLL SYSTEM CLEARING .00 .00

GL CLS 950 SYSTEM ACCOUNTS .00 .00

* GLA CAT 51 FUND BALANCE (DEFICITS) 20,543.52 49,558.35

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 20,543.52 49,558.35

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 6,549.03- 87,595.17-

* GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL .00 .00

* GAAP FUND TYPE 01 GENERAL .00 .00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

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 COMP
 CAT CLASS GL TITLE

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) PROD SYSTEM
REPORT PERIOD= ADJUSTMENT FY= 23 *****PAGE 10
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 CURRENT YEAR PRIOR
CAT CLASS GL TITLE AGY GL YEAR YEAR

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 23

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

01	0005	9400	9401	ORIGINAL BUDGET-COMMITTED	17,653,110.00
* GAAP SRC/OBJ	0005	0005	9401	ORIGINAL BUDGET-COLLECTED	475,000.00-
				ORIGINAL APPROPRIATIONS	17,178,110.00
01	0006	9420	9421	OASI ST MATCH TRF IN FROM 902-COMMITTED	1,200,478.99
				OASI ST MATCH TRF IN FROM 902-COLLECTED	494.92-
				INSUR-ST PD TRF IN FROM 327-COMMITTED	1,216,635.49
				INSUR-ST PD TRF IN FROM 327-COLLECTED	564.94-
				RETIR-ST MATCH TRF IN FROM 327-COMMITTED	1,419,242.69
				RETIR-ST MATCH TRF IN FROM 327-COLLECTED	591.71-
				BRP TRANSFER IN FROM 902-COMMITTED	9,497.59
				BRP TRANSFER IN FROM 902-COLLECTED	5.08-
				SALARY INCR TRF IN FROM 902-COMMITTED	165,134.00
* GAAP SRC/OBJ	0006			ADDITIONAL APPROPRIATIONS	4,009,332.11
01	0007	9406	9407	UB TRANSFER OUT-EXP BUDGET	2,247,901.23-
				UB TRANSFER IN-EXP BUDGET	2,247,901.23
* GAAP SRC/OBJ	0007			UNEXPENDED BALANCE FORWARD	0.00
01	0035	3719		FEES-COPIES/FILING OF RECORDS	3,427.10
* GAAP SRC/OBJ	0035			LICENSES, FEES AND PERMITS	3,427.10
01	0065	3603	3752	REIMBURSE TELECOM ASST,DIST LEARN,OTHER	480,000.00
				SALE OF PUBLICATION/ADVERTISING	0.00
* GAAP SRC/OBJ	0065			SALES OF GOODS AND SERVICES	480,000.00
01	0080	3802	3970	REIMBURSEMENTS-THIRD PARTY	0.00
				REVENUE ADJ W/I AGY, FUND/ACCOUNT & FY	0.00
* GAAP SRC/OBJ	0080			OTHER	0.00

PERCENT OF YEAR ELAPSED: 100%
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 OPERATING STATEMENT - GOVERNMENTAL FUNDS
 REPORT PERIOD= ADJUSTMENT FY= 23
 PRODUCTION SYSTEM PAGE 4

GAAP SRC/OBJ	GAAP	GL ACCT GL	GAAP	COMPT	TITLE	CURRENT YEAR
* GAAP SRC/OBJ	04	0260	0270	7411	REPAIRS AND MAINTENANCE	64,615.03
				7470	RENTAL OF COMPUTER EQUIPMENT	110,148.07
					RENTAL OF SPACE	30,259.83
* GAAP SRC/OBJ	04	0270	0280	7218	RENTALS AND LEASES	140,407.90
				7273	PUBLICATIONS	1,335.00
					REPRODUCTION & PRINTING SERVS	4,128.97
* GAAP SRC/OBJ	04	0280	0280	7201	PRINTING AND REPRODUCTION	5,463.97
				7202	MEMBERSHIP DUES	81,722.50
				7203	TUITION-EMPLOYEE TRAINING	19,266.00
				7204	REGISTRATION FEES-EMPLOYEE TRAINING	198,480.21
				7210	INSURANCE PREMIUMS & DEDUCTIBLES	14,103.72
				7211	FEES AND OTHER CHARGES	19,556.07
				7216	AWARDS	1,959.10
				7219	INS PREM-APP BY BD OF INS & AG	0.00
				7274	FEES FOR RECEIVING ELECTRONIC PAYMENTS	829.50
				7281	TEMPORARY EMPLOYMENT AGENCIES	16,820.95
				7286	ADVERTISING SERVICES	2,140.00
				7299	FREIGHT/DELIVERY SERVICES	839.07
				7360	PURCHASED CONTRACTED SERVICES	94,251.98
				7806	PATENTS & COPYRIGHTS - EXPENSED	1,978.86
				7947	PROMPT PAYMENT INTEREST	105.03
					ST OFC OF RISK MNGMT ASSESSMENTS	15,300.09
* GAAP SRC/OBJ	04	0340	0430		OTHER EXPENDITURES	467,353.08
				7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	13,793.10
				7389	PERS PROP-BOOKS & REFERENCE MATERIAL-CAP	0.00
* GAAP SRC/OBJ	04	0430			CAPITAL OUTLAY	13,793.10
* GAAP CATEGORY 04					EXPENDITURES	24,011,348.77

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
 CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE

TOTAL EXPENDITURES					24,011,348.77
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES					2,340,479.56-
05	0560	3750	SALE OF FURNITURE & EQUIPMENT		1,226.00
	3839		SALE OF VEHICLES, BOATS & AIRCRAFT		0.00
* GAAP SRC/OBJ	0560		SALE OF CAPITAL ASSETS		1,226.00
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
	9546		SALARY INCR TRF OUT TO STRAT-COMMITTED		0.00
* GAAP SRC/OBJ	0591		LEGISLATIVE FINANCING USES		0.00
05	0600	9580	LAPSED COMMITTED REVENUE APPROPRIATIONS		20,276.25-
* GAAP SRC/OBJ	0600		APPROPRIATIONS LAPSED		20,276.25-
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)		19,050.25-
TOTAL OTHER FINANCING SOURCES (USES)					19,050.25-
NET CHANGE IN FUND BALANCE					2,359,529.81-
FUND BALANCE - BEGINNING					3,014,820.06
FUND BALANCE - BEGINNING, AS RESTATED					3,014,820.06
FUND BALANCE - ENDING					655,290.25

DAFR8590 473 AFR 02 13 JCAS RJE R473 2(ORG) () 3(OBJ) 4(FND) () 0(GLA) () () USAS
 CYCLE: 10/19/23 20:46 8058 RUN DATE: 10/19/23 TIME: 21:54 22 CFY: 24 CFM: 02 LCM: 00 FICHE: 473 01 01 09

(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= 23
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GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001) - GENERAL
 FUND 0900 SUSPENSE ACTIVITY HOLDING ACCT

GAAP	GAAP GL ACCT GL	GAAP COMPT	TITLE	CURRENT YEAR
* GAAP SRC/OBJ	0900	3790	DEPOSIT TO TRUST OR SUSPENSE	0.00
	0900		BACKOUT-NOT APPLICABLE REVENUE	0.00
05	0910	7902	TRUST OR SUSPENSE PAYMENT	0.00
* GAAP SRC/OBJ	0910		BACKOUT-NOT APPLICABLE EXPENDITURE	0.00
* GAAP CATEGORY 05			OTHER FINANCING SOURCES (USES)	0.00

TOTAL OTHER FINANCING SOURCES (USES)
 NET CHANGE IN FUND BALANCE
 FUND BALANCE - BEGINNING
 FUND BALANCE - BEGINNING, AS RESTATED
 FUND BALANCE - ENDING

(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= 23

PERCENT OF YEAR ELAPSED: 100%

 GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001) -GENERAL
 FUND 3790 AGY TAX SYSTEM REPORT

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

	05	0900	3790	DEPOSIT TO TRUST OR SUSPENSE	0.00
* GAAP SRC/OBJ		0900		BACKOUT-NOT APPLICABLE REVENUE	0.00
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	0.00
TOTAL OTHER FINANCING SOURCES (USES)					0.00
NET CHANGE IN FUND BALANCE					0.00
FUND BALANCE - BEGINNING					29.96
FUND BALANCE - BEGINNING, AS RESTATED					29.96
FUND BALANCE - ENDING					29.96

(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

PERCENT OF YEAR ELAPSED: 100%
 REPORT PERIOD= ADJUSTMENT FY= 23
 PRODUCTION SYSTEM 15

GAAP FUND GROUP 01 GOVERNMENTAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL
 FUND 9015 USPS - OVERPAYMENTS TO EMPLOYEES

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

(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= 23
 PRODUCTION SYSTEM PAGE 17

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 ACCT SRC/OBJ	COMPT OBJ	TITLE	CURRENT YEAR
04	0200	7002	7050	SAL/WAGES-CLASS4N/C-PERM FULTM BENEFIT REPLACEMENT PAY	3,104,156.37 1,797.87
* GAAP SRC/OBJ	0200			SALARIES AND WAGES	3,105,954.24
04	0210	7032	7041	EMPLOYEE RETIREMENT-ST CONTRIB	268,658.76
			7043	EMPLOYEE INS PYMTS-EMPLR CONTR	230,306.12
				FICA EMPLOYER MATCHING CONTR	226,955.61
* GAAP SRC/OBJ	0210			PAYROLL RELATED COSTS	725,920.49
04	0220	7253		OTHER PROFESSIONAL SERVICES	52,790.00
* GAAP SRC/OBJ	0220			PROFESSIONAL FEES AND SERVICES	52,790.00
04	0340	7806	7947	PROMPT PAYMENT INTEREST	0.43
				ST OFC OF RISK MNGMT ASSESSMENTS	3,061.20
* GAAP SRC/OBJ	0340			OTHER EXPENDITURES	3,061.63
* GAAP CATEGORY 04				EXPENDITURES	3,887,726.36
TOTAL EXPENDITURES					3,887,726.36
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)				EXPENDITURES	3,887,726.36-
05	0500	3968	3973	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY	4,961.22
				OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	3,916,741.19
* GAAP SRC/OBJ	0500			TRANSFERS-IN	3,921,702.41
05	0510	7968		OPERATING TRNSF WITHIN AGY, FD/ACCT, FY	4,961.22-
* GAAP SRC/OBJ	0510			TRANSFERS-OUT	4,961.22-
* GAAP CATEGORY 05				OTHER FINANCING SOURCES (USES)	3,916,741.19

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM
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PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	GL B/C COMP	GL CLS IND GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
01	GOVERNMENTAL								
01	GENERAL								
0001	GENERAL REVENUE (0001)-GENERAL								
01	072	N	0284		DUE FROM OTHER AGENCIES	90702310		.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		2,341,589.76		7,334,944.34
06	146	N	0310		ADVANCES TO OTHER GOVERNMENTS		.00	.00	.00
GL CLS	146	NC			LOANS AND CONTRACTS		.00	.00	.00
06	150	N	0355		VEHICLES, BOATS AND AIRCRAFT		.00	.00	.00
GL CLS	150				VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00	.00
06	151	N	0345		FURNITURE/EQUIPMENT		.00	.00	.00
GL CLS	151				FURNITURE AND EQUIPMENT, NET		.00	.00	.00
06	158	N	0360		LIBRARY BOOKS-NON DEPRECIABLE		.00	.00	.00
GL CLS	158				OTHER CAPITAL ASSETS, NET		.00	.00	.00
* GLA CAT	06				NON-CURRENT ASSETS		.00	.00	.00
11	190	N	0410		AMTS TO BE PROVI FY-OTHER OBLIGATION		.00	.00	.00
GL CLS	190				RETIREMNT OF OTHR GENERAL LONG-TERM DEBT		.00	.00	.00
* GLA CAT	11				OTHER DEBITS		.00	.00	.00
** TOTAL ASSETS AND OTHER DEBITS							2,341,589.76		7,334,944.34
21	200	N	1009		VOUCHERS PAYABLE		105,702.58-		94,584.47-
N	1010				ACCOUNTS PAYABLE		.00		.00
GL CLS	200	CL			ACCOUNTS PAYABLE		105,702.58-		94,584.47-
21	203	N	1015		PAYROLL PAYABLE		2,351,331.41-		2,006,794.66-

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 PERCENT OF YEAR ELAPSED: 100%
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GL	CLS	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
21	203	N	1018	PAYROLL DEDUCTION/RETURN LIABILITY			.00	.00
GL	CLS	203	CL	PAYROLL PAYABLE			2,351,331.41-	2,006,794.66-
21	204	N	1153	CL RETURNED EXPENDITURE LIABILITY			81.82	1,559,966.88-
GL	CLS	204	OTHER	CURRENT LIABILITIES			81.82	1,559,966.88-
21	205	N	1049	CL INTERFUND PAYABLE			770,735.02	658,695.91-
		N	1049	CL INTERFUND PAYABLE	47300010		.00	.00
GL	CLS	205	CL	INTERFUND PAYABLE			770,735.02	658,695.91-
21	208	N	1145	TAX REFUNDS PAYABLE			52.40-	52.40-
GL	CLS	208	TAX	REFUNDS PAYABLE			52.40-	52.40-
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
		N	1050	DUE TO OTHER AGENCIES	90702310		.00	.00
GL	CLS	211	CL	DUE TO OTHER AGENCIES			.00	.00
21	220	N	1046	UNEARNED REVENUES			.00	.00
GL	CLS	220	CL	UNEARNED REVENUES			.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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

PROD SYSTEM
 *****PAGE 4

PERCENT OF YEAR ELAPSED: 100%

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

* GLA CAT 21	CURRENT LIABILITIES				1,686,269.55-	4,320,094.32-
** TOTAL LIABILITIES AND OTHER CREDITS					1,686,269.55-	4,320,094.32-
45 372 N 2400	FIDUCIARY NP OTHER PURPOSES				.00	.00
GL CLS 372	FIDUCIARY FDS - NP OTHER PURPOSES				.00	.00
* GLA CAT 45	NET POSITION				.00	.00
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
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				655,320.21-	3,014,850.02-
GL CLS 550	FD BAL-UNASSIGNED				655,320.21-	3,014,850.02-
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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

PERCENT OF YEAR ELAPSED: 100%

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

GL CLS	IND	GL	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
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	9003		ENCUMBRANCES (REPORTING AGENCIES)			644,842.41	707,555.44
N	9005		BUDGET RESERVATION FOR ENCUMBRANCES			644,842.41-	707,555.44-
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) 3,014,850.02-

** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 3,014,850.02-

** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 7,334,944.34-

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

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

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 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	ORG	PRG	NAC	APP	FND	COB	AOB	GLA	PROD SYSTEM
(AGL)	(PRJ)	(SS1)	(SS2)	(SS1)	(SS2)	(SS2)	(SS2)	(GLA)	PAGE
01	004	N	0045			176,434.29-			185,436.84
	N	0047	SHARED CASH			176,434.29			185,436.84-
GL	CLS	004	CA CASH IN STATE TREASURY			.00			.00
01	065	N	0279			3,358.47-			78,152.67
GL	CLS	065	CA INTERFUND RECEIVABLE-NO POST DOC			3,358.47-			78,152.67
01	072	N	0284			9,907.50			9,442.50
	N	0284	DUE FROM OTHER AGENCIES			.00			.00
GL	CLS	072	CA DUE FROM OTHER AGENCIES			9,907.50			9,442.50
*	GLA	CAT	01			6,549.03			87,595.17
** TOTAL ASSETS AND OTHER DEBITS									
21	200	N	1009			9,907.50-			9,442.50-
GL	CLS	200	CL ACCOUNTS PAYABLE			9,907.50-			9,442.50-
21	203	N	1015			.00			.00
GL	CLS	203	CL PAYROLL PAYABLE			.00			.00
21	205	N	1049			17,185.05-			127,711.02-
GL	CLS	205	CL INTERFUND PAYABLE			17,185.05-			127,711.02-
21	211	N	1050			.00			.00
	N	1050	DUE TO OTHER AGENCIES			.00			.00
	N	1050	DUE TO OTHER AGENCIES			.00			.00
	N	1050	DUE TO OTHER AGENCIES			.00			.00
GL	CLS	211	CL DUE TO OTHER AGENCIES			.00			.00
* GLA	CAT	21	CURRENT LIABILITIES			27,092.55-			137,153.52-

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23
 PERCENT OF YEAR ELAPSED: 100%
 GOVERNMENTAL
 GAAP FUND GROUP 01 GENERAL
 GAAP FUND TYPE 01 GENERAL
 GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL

GL CLS	B/C COMP	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR
**	TOTAL LIABILITIES AND OTHER CREDITS				27,092.55-	137,153.52-
51	550 N	**** 2325-POST CLS FFS FB UNASSIGNED			20,543.52	49,558.35
GL CLS	550 FD	BAL-UNASSIGNED			20,543.52	49,558.35
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)			9,907.50	.00
N	9005	BUDGET RESERVATION FOR ENCUMBRANCES			9,907.50-	.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)			20,543.52	49,558.35
**	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES				20,543.52	49,558.35
**	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION				6,549.03-	87,595.17-
*	GAAP FUND	0153 WATER QUALITY FD (0153)-GENERAL			.00	.00
*	GAAP FUND TYPE	01 GENERAL			.00	.00

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
 STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23

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

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			232,246.25	230,183.15	
	Y		0650	BC ACCUM DEPR-FURN & EQUIP			192,377.07-	191,323.27-	
GL	CLS		151	FURNITURE AND EQUIPMENT, NET			39,869.18	38,859.88	
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				39,869.18	38,859.88	
**	TOTAL	ASSETS	AND OTHER	DEBITS			39,869.18	38,859.88	
45	410	Y	****	3505-POST CLS BC CAP ASSETS/DEBT			39,869.18-	38,859.88-	
GL	CLS	410	INVESTED IN CAP ASSETS, NET RELATED DEBT				39,869.18-	38,859.88-	
45	430	Y	9992	BC SYSTEM CLEARING			.00	.00	
GL	CLS	430	UNRESTRICTED NET POSITION				.00	.00	
* GLA	CAT	45	NET POSITION				39,869.18-	38,859.88-	

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STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
 REPORT PERIOD= ADJUSTMENT FY= 23
 PUBLIC UTILITY COMMISSION OF TEXAS (473)
 PERCENT OF YEAR ELAPSED: 100%

GAAP FUND GROUP	GAAP FUND TYPE	GAAP FUND	GL	GL	B/C	COMP	TITLE	AGY	GL	CURRENT YEAR	PRIOR YEAR	PROD SYSTEM
01	GOVERNMENTAL											11
12	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT											
9997	LONG-TERM LIABILITIES BASIS CONVERSION											
51	GLA CAT	45	NET POSITION							3,302,415.43	2,889,630.71	
51	620	N	9999	FFS SYSTEM CLEARING - GL LEVEL ONLY						.00	.00	
51	620	CLS	620	FUND BALANCE - UNRESERVED/UNDESIGNATED						.00	.00	
51	620	CLS	51	FUND BALANCE (DEFICITS)						.00	.00	
51	620	CLS	51	TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES						3,302,415.43	2,889,630.71	
51	620	CLS	51	TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION						.00	.00	
51	620	CLS	9997	LONG-TERM LIABILITIES BASIS CONVERSION						.00	.00	
51	620	CLS	9997	LONG-TERM LIAB BASIS CONVERSION ADJUSTMT						.00	.00	
51	620	CLS	01	GOVERNMENTAL						.00	.00	
51	620	CLS	01	AGENCY						.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.

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

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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, 2023, is presented below:

	Balance 9/1/2022	Adj	Reclassificatio ns Completed CIP	Inc-Int'ngty Trans	Dec-Int'ngty Trans	Additions	Deletions	Balance 8/31/2023
GOVERNMENTAL ACTIVITIES								
Depreciable Assets								
Furniture and Equipment	230,183.15					13,793.10	-11,730.00	232,246.25
Total Depreciable Assets at Historical Costs	230,183.15					13,793.10	-11,730.00	232,246.25
Less Accumulated Depreciation for:								
Furniture and Equipment	-191,323.27					-12,783.80	11,730.00	-192,377.07
Other Capital Assets								
Total Accumulated Depreciation	-191,323.27					-12,783.80	11,730.00	-192,377.07
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	\$38,859.88	\$	\$	\$	\$	1,009.30		\$39,869.18

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, 2023 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, 2023 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/2022	Additions	Reductions	Other Changes	Balance 8/31/2023	Amounts Due Within 1 Year
Compensable Leave	\$2,889,630.71	\$2,660,905.71	(\$1,857,473.74)	(\$390,647.25)	\$3,302,415.43	\$1,801,351.35
Total Governmental Activities	\$2,889,630.71	\$2,660,905.71	(\$1,857,473.74)	(\$390,647.25)	\$3,302,415.43	\$1,801,351.35

Employees' Compensable Leave

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

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Information on Leases for Note 8

Name	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Note 8: Capital Leases				
None	-	-	-	-	-
Note 8: Operating Leases					
Xerox PO 23-45	\$43,441.10	50,000.00	50,000.00		0.00
	50,000.00	50,000.00	50,000.00		0.00
	100,000.00				

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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)	(\$ 3,549,923.78)	

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, 2029.

Note 25: Termination Benefits

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.