Annual Financial Report
For the Year Ended August 31, 2017

Prepared for:

Public Utility Commission of Texas OVERSIGHT AGENCIES

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

PUBLIC UTILITY COMMISSION OF TEXAS

ANNUAL FINANCIAL REPORT

For the Year Ended August 31, 2017

Brian H. Lloyd Executive Director

UNAUDITED

Public Utility Commission of Texas (473)

TABLE OF CONTENTS

For Submission to **OVERSIGHT AGENCIES**

TRANSMITTAL LETTER

FINANCIAL STATEMENTS

DAFR 8580: Balance Sheet – Governmental & Proprietary Fund Types

DAFR 8590: Operating Statement – Governmental Funds

DAFR 8585: Statement of Net Assets – Agency Funds

DAFR 8581: Statement of Net Asset – Balance Sheet Format

NOTES TO FINANCIAL STATEMENTS

November 02, 2017

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

Ladies and Gentlemen:

We are pleased to submit the Annual Financial Report of the Public Utility Commission of Texas for the year ended August 31, 2017, in compliance with TEX. GOV'T CODE ANN §2101.011, and in accordance with the requirements established by the Comptroller of Public Accounts.

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

If you have any questions, please contact Mary Beck, Accounting Manager, at (512) 936-7074.

Sincerely,

Brian H. Lloyd Executive Director

CICLE. 11/02/17 21.20 0344 NON DATE. 11/02/17 11ME. 22.41 34 CFT. 10 CFM. 03 ECT. 17 ECM. 00 FICHE. 4/3 17

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

DEDGE	NIII OR N	BALANCE SHEET - GOVERNMEN		FUND TYPES (FFS)	DDOD GVGEEN
		AR ELAPSED: 100% REPORT PERIOR)= ADJUSTMENT FY= 1' *********		PROD SYSTEM *********** 1
GAAP GAAP			*****	*****	-
GL	GL	COMP	AGY	CURRENT	PRIOR
CAT	CLASS	GL TITLE	GL	YEAR	YEAR
****	*****	**********	*****	******	*****
01	001	0010 CASH ON HAND		.00	.00
		0015 IMPREST CASH ON HAND		.00	.00
		0020 PETTY CASH ON HAND		.00	.00
GL	CLS 00	1 CA CASH ON HAND		.00	.00
01	002	0040 CASH IN BANK		.00	.00
		0042 PETTY CASH IN BANK		.00	.00
		0043 TRAVEL CASH IN BANK		5,000.00	5,000.00
GL	CLS 00	2 CA CASH IN BANK		5,000.00	5,000.00
01	004	0045 CASH IN STATE TREASURY		254,373,633.66-	238,467,636.93-
		0047 SHARED CASH		.00	.00
		0048 LEGISLATIVE CASH		254,373,633.66	238,467,636.93
GL	CLS 00	4 CA CASH IN STATE TREASURY		.00	.00
01	012	0052 CASH IN U. S. TREASURY		.00	.00
GL	CLS 01	2 CA RESTRICTED-CASH IN FEDERAL TREASURY		.00	.00
01	020	9000 LEGISLATIVE APPROPRIATIONS		2,924,308.56	2,337,367.08
GL	CLS 02	0 CA LEGISLATIVE APPROPRIATIONS		2,924,308.56	2,337,367.08
01	052	0230 ACCTS. RECEIVABLE - BILLED		14,339.90	14,339.90
		0231 ACCTS. RECEIVABLE - UNBILLED		14,339.90-	14,339.90-
GL	CLS 05	2 CA ACCOUNTS RECEIVABLES, NET		.00	.00
01	065	0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL	CLS 06	5 CA INTERFUND RECEIVABLE		.00	.00
01	072	0284 DUE FROM OTHER AGENCIES		.00	.00
		0284 DUE FROM OTHER AGENCIES	32001650	.00	.00
		0284 DUE FROM OTHER AGENCIES	45500010	.00	.00
		0284 DUE FROM OTHER AGENCIES	90773700	.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

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

PERCENT OF YEAR ELAPSED: 100% REF	GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS) ORT PERIOD= ADJUSTMENT FY= 17 ************************************	PROD SYSTEM ******PAGE 2
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0001 GENERAL REVENUE (0001)-0		
GL GL COMP CAT CLASS GL TITLE ************************************	AGY CURRENT GL YEAR	
GL CLS 072 CA DUE FROM OTHER AGENCIES		.00
01 080 0285 CONSUM. INVENTORIES (MAT. AND S	UPPLI	.00
GL CLS 080 CA CONSUMABLE INVENTORIES		.00
* GLA CAT 01 CURRENT ASSETS	2,929,308	.56 2,342,367.08
06 146 0310 ADVANCES TO OTHER GOVERNMENTS		.00
GL CLS 146 NC LOANS AND CONTRACTS		.00
06 150 0355 VEHICLES, BOATS AND AIRCRAFT		.00
GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET		.00
06 151 0345 FURNITURE/EQUIPMENT		.00
GL CLS 151 FURNITURE AND EQUIPMENT, NET		.00
06 158 0360 LIBRARY BOOKS-NON DEPRECIABLE		.00
GL CLS 158 OTHER CAPITAL ASSETS, NET		.00
* GLA CAT 06 NON-CURRENT ASSETS		.00
11 190 0410 AMTS TO BE PROVI FY-OTHER OBLIC	ation	.00
GL CLS 190 RETIREMNT OF OTHR GENERAL LONG-TERM I	DEBT	.00
* GLA CAT 11 OTHER DEBITS		.00
** TOTAL ASSETS AND OTHER DEBITS	2,929,308	.56 2,342,367.08
21 200 1009 VOUCHERS PAYABLE 1010 ACCOUNTS PAYABLE	423,267	.86- .00 265,230.71-
GL CLS 200 CL ACCOUNTS PAYABLE	423,267	.86- 265,230.71-
21 203 1015 PAYROLL PAYABLE	1,242,315	.28- 1,288,258.44-

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

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

GL CLS 362 FD BAL RESERVED FOR INVENTORIES

51 364 2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM 3

GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL
GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL ************************************ CAT CLASS GL TITLE GL YEAR *********************************** GL CLS 203 CL PAYROLL PAYABLE 1,242,315.28-1,288,258.44-21 205 1049 CL INTERFUND PAYABLE .00 .00 GL CLS 205 CL INTERFUND PAYABLE .00 .00 21 210 1052 DUE TO UNIV COMPONENTS / SYSTEM .00 .00 GL CLS 210 CL DUE TO OTHER FUNDS .00 .00 21 211 1050 DUE TO OTHER AGENCIES .00 .00 1050 DUE TO OTHER AGENCIES 32001650 .00 .00 1050 DUE TO OTHER AGENCIES 47900010 .00 .00 90200010 1050 DUE TO OTHER AGENCIES .00 .00 1050 DUE TO OTHER AGENCIES 90773700 .00 .00 GL CLS 211 CL DUE TO OTHER AGENCIES .00 .00 21 230 1025 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00 GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE .00 .00 21 300 1140 FUNDS HELD FOR OTHERS .00 .00 1149 FUNDS HELD FOR OTHERS .00 .00 GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00 * GLA CAT 21 CURRENT LIABILITIES 1,665,583.14-1,553,489.15-** TOTAL LIABILITIES AND OTHER CREDITS 1,665,583.14-1,553,489.15-51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 .00 GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00 51 362 2075 FD BAL-RESERVED FOR CONSUM. INVENT. .00 .00

.00

.00

.00

.00

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

	NTAL & PROPRIETARY FUND TYPES (FFS) D= ADJUSTMENT FY= 17	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0001 GENERAL REVENUE (0001)-GENERAL		-
GL GL COMP CAT CLASS GL TITLE ************************************	AGY CURRENT GL YEAR	PRIOR YEAR
GL CLS 364 FD BAL RESERVED FOR IMPREST ACCT.	.00	.00
51 366 2085 FD BAL-RESERVED FOR NC INTERFUND REC	.00	.00
GL CLS 366 FD BAL RESERVED FOR INTERFUND LOANS	.00	.00
51 520 2310 FD BAL-RESTRICTED	.00	.00
GL CLS 520 FD BAL-RESTRICTED	.00	.00
51 550 **** 2325-POST CLS FFS FB UNASSIGNED	1,263,725.42-	788,877.93-
GL CLS 550 FD BAL-UNASSIGNED	1,263,725.42-	788,877.93-
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER 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 2055 FB - UNENCUM APPROP - SUBJECT TO LAP 2245 FUND BALANCE - UNALLOCATED	.00 .00 .00	.00 .00 .00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34	.00	.00
51 800 9001 ENCUMBRANCES 9003 ENCUMBRANCES (REPORTING AGENCIES) 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00 151,422.78 151,422.78-	.00 7,500.00 7,500.00-
GL CLS 800 BUDGETARY	.00	.00
51 950 9200 PAYROLL CLEARING 9201 PAYROLL CLEARING OFFSET 9202 PAYROLL SYSTEM CLEARING	.00 .00 .00	.00 .00 .00
GL CLS 950 SYSTEM ACCOUNTS	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)	1,263,725.42-	788,877.93-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	1,263,725.42-	788,877.93-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET PO	SITION 2,929,308.56-	2,342,367.08-

DAFR8580 473 AFR 03 13	JCAS RJE R473 2 (ORG) () () 3 (FN)	O) () 3(GLA) () () USAS
CYCLE: 11/02/17 21:20 6544	RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18	CFM: 03 LCY: 17 LCM: 00 FICH	E: 473 17 01 01
	PUBLIC UTILITY COMMISSION O	F TEXAS (473)	
	BALANCE SHEET - GOVERNMENTAL & PROP	RIETARY FUND TYPES (FFS)	
PERCENT OF YEAR ELAPSED: 1			PROD SYSTEM
*******	*********	*******	********* 5
GAAP FUND GROUP 01	GOVERNMENTAL		
GAAP FUND TYPE 01	GENERAL		
GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL		
******	*********	*******	******
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLASS GL TITLE	GL	YEAR	YEAR
*******	*********	*******	*******
* GAAP FUND 0001 GEN	ERAL REVENUE (0001)-GENERAL	.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01

(AGY) 473 (ORG) (AGL)

(PRG) (GRT)

(NAC) (PRJ)

(APP) (SS1) (FND)

(COB) (SS2)

(AOB)

(GLA)

01

	PUBLIC	UTILITY	COMMIS	SSION	1 OF	TEXAS	(473))
DATANCE	CUPPT -	COLLEDIN	א היינות אים וע	c DI	ODD.	V C K TTT	כוואום	TVDF

BALANCE SHEET - GOVERNM	OD= ADJUSTMENT FY= 17	IND TYPES (FFS)	PROD SYSTEM ******** PAGE 6
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 0047 SHARED CASH		114,392.47 114,392.47-	152,779.76- 152,779.76
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 065 0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 072 0284 DUE FROM OTHER AGENCIES 0284 DUE FROM OTHER AGENCIES	58201530 58215330	154,661.21 .00	157,713.04 .00
GL CLS 072 CA DUE FROM OTHER AGENCIES		154,661.21	157,713.04
* GLA CAT 01 CURRENT ASSETS		154,661.21	157,713.04
** TOTAL ASSETS AND OTHER DEBITS		154,661.21	157,713.04
21 200 1009 VOUCHERS PAYABLE		6,616.10-	20,100.00-
GL CLS 200 CL ACCOUNTS PAYABLE		6,616.10-	20,100.00-
21 203 1015 PAYROLL PAYABLE		148,045.11-	137,613.04-
GL CLS 203 CL PAYROLL PAYABLE		148,045.11-	137,613.04-
21 205 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
21 211 1050 DUE TO OTHER AGENCIES	32001650 58201530 58215330	.00 .00 .00	.00 .00 .00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		154,661.21-	157,713.04-

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

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

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 ************************************						
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0153 WATER QUALITY FD (0153)-GENERA	.T.					
GL GL COMP CAT CLASS GL TITLE ************************************	AGY CURRENT GL YEAR ************************************	PRIOR YEAR *********				
** TOTAL LIABILITIES AND OTHER CREDITS	154,661.21	- 157,713.04-				
51 550 **** 2325-POST CLS FFS FB UNASSIGNED	.00	.00				
GL CLS 550 FD BAL-UNASSIGNED	.00	.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) 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	.00				
GL CLS 800 BUDGETARY	.00	.00				
51 950 9202 PAYROLL SYSTEM CLEARING	.00	.00				
GL CLS 950 SYSTEM ACCOUNTS	.00	.00				
* GLA CAT 51 FUND BALANCE (DEFICITS)	.00	.00				
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	.00	.00				
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET	** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 154,661.21- 157,713.04-					
* GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL	.00	.00				

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01

01

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

BALANCE PERCENT OF YEAR ELAPSED: 100%	PUBLIC UTILITY COMMISSION OF TEXAS (473) SHEET - GOVERNMENTAL & PROPRIETARY FUND T REPORT PERIOD= ADJUSTMENT FY= 17	YPES (FFS)	PROD SYSTEM
************************		*******	
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0584 UNIVERSAL SERVICE	FUND (0584)-AGENCY		

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

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

PUBLIC UTILITY COMMISSION OF TEXAS (473)

* GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL
GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGENCY ******************************* CAT CLASS GL TITLE GL YEAR ******************************* .00 GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES .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 .00 GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 51 800 9001 ENCUMBRANCES .00 .00 9005 BUDGET RESERVATION FOR ENCUMBRANCES .00 .00 .00 GL CLS 800 BUDGETARY .00 51 950 9202 PAYROLL SYSTEM CLEARING .00 .00 GL CLS 950 SYSTEM ACCOUNTS .00 .00 * GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00 ** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00 .00 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00

.00

.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01

(AGY) 473 (ORG) (AGL)

(PRG) (GRT)

(NAC) (PRJ)

(APP) (FND) (SS1)

(COB) (SS2)

(AOB)

(GLA)

01

	PUBLIC	UTILITY	COMMISS	SION	OF TEXAS	(473))	
BALANCE	SHEET -	- GOVERNI	MENTAL &	PRO	PRIETARY	FUND	TYPES	(FFS)

	- GOVERNMENTAL & PROPRIETARY FU		
PERCENT OF YEAR ELAPSED: 100% REI	PORT PERIOD= ADJUSTMENT FY= 17	*****	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 5071 GR ACCT - EMISSIONS REDU	JCTION PLAN		1.102 10
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLASS GL TITLE ************************************	GL ********	YEAR ***********	YEAR
01 004 0045 CASH IN STATE TREASURY 0047 SHARED CASH		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 065 0279 CA INTERFUND RECEIVABLE-NO POST	I DOC	.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 072 0284 DUE FROM OTHER AGENCIES	90200010	.00	.00
0284 DUE FROM OTHER AGENCIES	90250710	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 200 1009 VOUCHERS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
21 205 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCE	ES	.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHI 9999 FFS SYSTEM CLEARING - GL LEVEL		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATE		.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

PUBLIC UTILITY COMMISSION OF TEXAS (473)

5071 GR ACCT - EMISSIONS REDUCTION PLAN

* GAAP FUND

* GAAP FUND TYPE 01 GENERAL

	BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)	
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 17	PROD SYSTEM
*********	* * * * * * * * * * * * * * * * * * * *	*****************

*PAGE 11 GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL
GAAP FUND 5071 GR ACCT - EMISSIONS REDUCTION PLAN *********************************** GL GL COMP CAT CLASS GL TITLE GL YEAR ******************************* 51 800 9001 ENCUMBRANCES .00 .00 9003 ENCUMBRANCES (REPORTING AGENCIES) .00 .00 9005 BUDGET RESERVATION FOR ENCUMBRANCES .00 .00 GL CLS 800 BUDGETARY .00 .00 * GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00 ** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES .00 .00 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00

.00

.00

.00

.00

02

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

	LITY COMMISSION OF TEXAS (VERNMENTAL & PROPRIETARY F		
PERCENT OF YEAR ELAPSED: 100% REPORT	PERIOD= ADJUSTMENT FY= 17	• •	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT ************************************	******	******	*******
GL GL COMP CAT CLASS GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
****************	********	********	******
01 004 0045 CASH IN STATE TREASURY 0047 SHARED CASH		1,435,642.85 .00	33,786,036.24 .00
GL CLS 004 CA CASH IN STATE TREASURY		1,435,642.85	33,786,036.24
01 065 0279 CA INTERFUND RECEIVABLE-NO POST DO	C	.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		1,435,642.85	33,786,036.24
** TOTAL ASSETS AND OTHER DEBITS		1,435,642.85	33,786,036.24
21 200 1009 VOUCHERS PAYABLE 1010 ACCOUNTS PAYABLE		5,000.00- .00	31,138,620.52-
GL CLS 200 CL ACCOUNTS PAYABLE		5,000.00-	31,138,620.52-
21 203 1015 PAYROLL PAYABLE		.00	.00
GL CLS 203 CL PAYROLL PAYABLE		.00	.00
21 205 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
21 211 1050 DUE TO OTHER AGENCIES	33251000 47551000 90200010	.00 .00 .00	.00 .00 .00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00
21 300 1149 FUNDS HELD FOR OTHERS		.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 02

PUBLIC UTILITY COMMISSION OF TEXAS (473)

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES (FFS)

REPORT PERIOD= ADJUSTMENT FY= 17 PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM GAAP FUND GROUP 01 GOVERNMENTAL 02 SPECIAL REVENUE GAAP FUND TYPE 5100 GR ACCT - SYSTEM BENEFIT ************************************ CURRENT CAT CLASS GL TITLE GL YEAR *********************************** GL CLS 300 CL FUNDS HELD FOR OTHERS .00 .00 * GLA CAT 21 CURRENT LIABILITIES 5,000.00-31,138,620.52-** TOTAL LIABILITIES AND OTHER CREDITS 5,000.00-31,138,620.52-51 360 2050 FD BAL-RESERVED FOR ENCUMBRANCES .00 .00 GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES .00 .00 51 520 **** 2310-POST CLS FFS FB RESTRICTED 1,216,772.87 .00 GL CLS 520 FD BAL-RESTRICTED 1,216,772.87 .00 51 530 2315 FD BAL-COMMITTED 2,647,415.72-2,647,415.72-2,647,415.72-GL CLS 530 FD BAL-COMMITTED 2,647,415.72-51 610 2150 FD BAL UNRES DESIG FOR OTHER .00 .00 GL CLS 610 FD BAL - UNRES DESIG FOR OTHER .00 .00 51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER .00 .00 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY .00 .00 GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 51 800 9001 ENCUMBRANCES .00 .00 9003 ENCUMBRANCES (REPORTING AGENCIES) .00 2,406,807.79 2,406,807.79-9005 BUDGET RESERVATION FOR ENCUMBRANCES .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) 1,430,642.85-2,647,415.72-** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 1,430,642.85-2,647,415.72-** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION 1,435,642.85-33,786,036.24-

	JCAS RJE R473 2(ORG) () (RUN DATE: 11/02/17 TIME: 22:41 34	() 3(FND) () 3(GLA) CFY: 18 CFM: 03 LCY: 17	() () USAS LCM: 00 FICHE: 473 17	01 02
PERCENT OF YEAR ELAPSED: 1	BALANCE SHEET - GOVERNMENT 00% REPORT PERIOD=	MISSION OF TEXAS (473) AL & PROPRIETARY FUND TYPES ADJUSTMENT FY= 17	(FFS)	PROD SYSTEM **PAGE 14
GAAP FUND GROUP 01 GAAP FUND TYPE 02 GAAP FUND 5100	GOVERNMENTAL SPECIAL REVENUE GR ACCT - SYSTEM BENEFIT	*****	*****	*****
GL GL COMP CAT CLASS GL TITLE	; *************	AGY GL ********	CURRENT YEAR ***********	PRIOR YEAR *****
* GAAP FUND 5100 GR	ACCT - SYSTEM BENEFIT		.00	.00

.00

.00

* GAAP FUND TYPE 02 SPECIAL REVENUE

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01

(AGY) 473 (ORG) (AGL)

(PRG) (GRT)

(NAC) (PRJ)

(APP) (SS1)

(FND)

(COB) (SS2) (AOB)

(GLA)

11

	PUBLIC	UTILITY	COMMISS:	ION OF	TEXAS	(473)		
BALANCE	SHEET -	- GOVERNI	ΑΕΝΙΤΔΙ. ε	PROPR	TETARY	TIMD	TYPES	(H

BALANCE SHEET PERCENT OF YEAR ELAPSED: 100%	C UTILITY COMMISSION OF TEXAS T - GOVERNMENTAL & PROPRIETARY I REPORT PERIOD= ADJUSTMENT FY= 1	FUND TYPES (FFS) 7	PROD SYSTEM
**************************************	DNVERSION ADJUSTMTS GROUP		******PAGE 15
GL GL COMP CAT CLASS GL TITLE ************************************	AGY GL *************	CURRENT YEAR *****************************	PRIOR YEAR ******
06 150 0355 VEHICLES, BOATS AND AIRCRAFT		.00	.00
GL CLS 150 VEHICLES, BOATS AND AIRCRAFT, NET		.00	.00
06 151 0345 FURNITURE/EQUIPMENT		.00	.00
GL CLS 151 FURNITURE AND EQUIPMENT, NET		.00	.00
06 158 0360 LIBRARY BOOKS-NON DEPRECIABLE		.00	.00
GL CLS 158 OTHER CAPITAL ASSETS, NET		.00	.00
06 159 0320 LAND		.00	.00
GL CLS 159 LAND & LAND IMPROVEMENTS		.00	.00
* GLA CAT 06 NON-CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LEVE	EL ONLY	.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNA	ATED	.00	.00
51 630 2030 INVESTMENT IN GENERAL FIXED A	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 CH	HANGES	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FE	BAL/NET POSITION	.00	.00
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP		.00	.00
* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERS	SION ADJUSTMTS	.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 12

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

BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYPES	(FFS)	
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17	******	PROD SYSTEM ********PAGE 16
GAAP FUND GROUP 01 GOVERNMENTAL		IAGE 10
GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT		
GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION ************************************	******	*****
GL GL COMP AGY	CURRENT	PRIOR
CAT CLASS GL TITLE GL	YEAR	YEAR
**************************************	******	******
06 151 0345 FURNITURE/EQUIPMENT	.00	.00
GL CLS 151 FURNITURE AND EQUIPMENT, NET	.00	.00
* GLA CAT 06 NON-CURRENT ASSETS	.00	.00
11 190 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION	.00	.00
GL CLS 190 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

DAFR8580 473 AFR 03 13	, , , , , ,	01 12
PUBLIC UTILITY COMMISSION OF TEXAS (473) BALANCE SHEET - GOVERNMENTAL & PROPRIETARY FUND TYP PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 ************************************	, ,	PROD SYSTEM *****PAGE 17
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 CAT CLASS GL TITLE ***********************************	CURRENT YEAR	PRIOR YEAR ******
* GAAP FUND GROUP 01 GOVERNMENTAL	.00	.00
* AGENCY 473	.00	.00

DAFR8590 473 AFR 02 13	JCAS RJE R473	2 (ORG) () 3(OBJ)	3(FND) () 0(GLA)	()	()	USAS	
CYCLE: 11/02/17 21:20 6544	RUN DATE: 11/02/17	TIME: 22:41	34 CFY:	18 CFM:	03 LCY: 17	LCM: 00	FICHE: 473	01 01	L

(COB)

(AOB)

16,999,590.10

(GLA)

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

REVENUES

* GAAP CATEGORY 01

(AGY) 473 (AGL)	(ORG)	(PRG) (GRT)		(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
					LITY COMMISSIO STATEMENT - G				
PERCENT OF ******	YEAR ELAPSE	D: 100% ******	****	REPORT	PERIOD= ADJUS	TMENT FY= 17	*****	* * * * * * * * * * * * * * * * * * *	PROD SYSTEM *********
GAAP FUND T	TYPE 01 0001 *****	CEMEDAT DEVEN	UE (000)1)-GENERAL *******	*****	*****	*****	*****	****
GAAP G	GAAP	GL GAAP	СОМРТ					CURRENT	
				TITL	E				
******	****	*****	*****	*****	*****	*****	*****	* * * * * * * * * * * * * * * * * * * *	*****
01		0005	9400	ODTCTMAT DI	DGET-COMMITTED			14,030,763.0	n
01		0003			DGET-COLLECTED			475,000.0	
			2401	OKIOIMIL DO	DOBI COBBBCIED			473,000.00	,
* GAAP SRC/	'OBJ	0005		ORIGINAL AP	PROPRIATIONS			13,555,763.0)
0.4		2006						001 011 0	^
01		0006)	,	
			9425	INSUR-ST PD	TRF IN FROM 3	Z/-COMMITTED	ID.	869,793.3 1,018,621.4	3
			9435	RETIR-ST MA	TCH TRF IN FRO	M 32/-COMMITTE	D		
			9440	BRP TRANSFE	R IN FROM 902- TRF IN FROM 9	COMMITTED		21,696.4	
			9445	SALARY INCR	TRE IN FROM 9	UZ-COMMITTED		237,769.6	J
* GAAP SRC/	'OBJ	0006		ADDITIONAL	APPROPRIATIONS			2,979,122.5	L
01		0007	9406	UB TRANSFER	OUT-EXP BUDGE	T		800,000.00) –
			9407	UB TRANSFER	IN-EXP BUDGET			800,000.00)
* GAAP SRC/	'OBJ	0007		UNEXPENDED	BALANCE FORWAR	D		0.0)
01		0035	3719	FEES-COPIES	/FILING OF REC	ORDS		5,947.23	L
* GAAP SRC/	'OBJ	0035		•	EES AND PERMIT			5,947.2	L
01		0065	3603	REIMBURSE T	ELECOM ASST, DI	ST LEARN, OTHER		456,698.0	9
			3752	SALE OF PUB	LICATION/ADVER	TISNG		2,059.2	9
* GAAP SRC/	'OBJ	0065		SALES OF GO	ODS AND SERVIC	ES		458,757.38	3
01		0080	3788	DEFAULT DEP	OSIT ADJUSTMEN	T - SUSPENSE		0.0)
<u> </u>		0000			D-RETURN CHECK			0.00	
* GAAP SRC/	'OBJ	0800		OTHER				0.0)

			OPERATING STATEMENT - GOVERNMENTAL FUNDS			
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM ***********************************						
******	*****	****	************	*********PAGE 2		
GAAP FUND GROUP 01 GC GAAP FUND TYPE 01 GE GAAP FUND 0001 GE	NERAL NERAL REVENU	JE (000	1)-GENERAL			
	*****	****	· ************************************	**********		
GAAP GAAP GAAP GL ACCT GI	. СААР С	TOMPT		CURRENT		
CATEGORY FUNC CLASS AC	CT SRC/OBJ	OBJ	ттт.г.			
*******	*****	****	TITLE	**********		
TOTAL REVENUES				16,999,590.10		
			SAL & WAGES (LINE ITEM EXEMPT) SAL/WAGES-CLASS&N/C-PERM FULTM SAL/WAGES-CLASS&N/C-PERM PRTTM SAL/WAGES-CLASS&N/C-NONPRM FUL ONE-TIME MERIT INCREASE LONGEVITY PAY LUMP SUM TERMINATION PAYMENT TERMINATION PAY-DEATH BENEFITS BENEFIT REPLACEMENT PAY			
04	0200	7001	SAL & WAGES (LINE ITEM EXEMPT)	670,961.05 9,695,302.14		
		7002	SAL/WAGES-CLASS&N/C-PERM FULTM	9,695,302.14		
		7003	SAL/WAGES-CLASS&N/C-PERM PRTTM	93,766.63		
		7004	SAL/WAGES-CLASS&N/C-NONPRM FUL	29,390.64		
		7017	ONE-TIME MERIT INCREASE	470,375.26		
		7022	LONGEVITY PAY	219,980.00		
		7023	LUMP SUM TERMINATION PAYMENT	155,667.97		
		7024	TERMINATION PAY-DEATH BENEFITS	18,257.84		
		7050	BENEFIT REPLACEMENT PAY	21,696.47		
* GAAP SRC/OBJ	0200		SALARIES AND WAGES	11,375,398.00		
04	0210	7032	EMPLOYEE RETIREMENT-ST CONTRIB EMPLOYEE RETIREMENT-OTHER EMPLOY EXPENSE ADDL PAYROLL RETIREMENT CONTRIBUTION EMPLOYEE INS PYMTS-EMPLR CONTR PAYROLL HEALTH INSURANCE CONTRIBUTION FICA EMPLOYER MATCHING CONTR UNEMP COMP BEN-SP FD/ACCT 0001, 0165	1,018,621.46		
0.1	0210	7033	EMPLOYEE RETTREMENT-OTHER EMPLOY EXPENSE	16,048.11		
		7040	ADDI, PAYROLL RETIREMENT CONTRIBUTION	56,642.95		
		7041	EMPLOYEE INS PYMTS-EMPLE CONTR	869,793.38		
		7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	110,310.08		
		7043	FICA EMPLOYER MATCHING CONTR	831,241.60		
		7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	1,167.50		
			, , , , , , , , , , , , , , , , , , , ,	,		
* GAAP SRC/OBJ	0210		PAYROLL RELATED COSTS	2,903,825.08		
0.4	0220	7240	CONSULTANT SERVICES-OTHER CONSULTANT SERVICES-COMPUTER FINANCIAL AND ACCOUNTING SERV OTHER PROFESSIONAL SERVICES LEGAL SVCS-APP BY OFC ADM HEARINGS	252,678.13		
0.1	0220	7242	CONSULTANT SERVICES-COMPUTER	0.00		
		7245	FINANCIAL AND ACCOUNTING SERV	7,500.00		
		7253	OTHER PROFESSIONAL SERVICES	362,477.59		
		7257	LEGAL SVCS-APP BY OFC ADM HEARINGS	166,270.58		
		7285	COMPUTER SERVICES-STATEWIDE TECH. CENTER	348,539.69		
				,		
* GAAP SRC/OBJ			PROFESSIONAL FEES AND SERVICES	1,137,465.99		
04	0230	7101	TRAV IN-STATE-PUB TRANS FARES TRAV IN-STATE MILEAGE	4,440.93		
		7102	TRAV IN-STATE MILEAGE	1,274.90		
		7104	TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL	475.81		
		7105	TRAV IN-STATE-INCIDENTAL EXPEN	2,246.16		
		7106	TRAVEL-IN-STATE MEALS/LODGING	8,929.42		
		7107	TRAV IN-STATE MILEAGE TRAV IN-STATE-ACT EXP-OVERNIGHT TRAVEL TRAV IN-STATE-INCIDENTAL EXPEN TRAVEL-IN-STATE MEALS/LODGING TRAVEL IN-STATE (NON-OVERNITE, MEALS)	450.47		

			OPERATING STATEMENT - GOVERNMENTAL FUNDS		
PERCENT OF YEAR ELAPSED:	100%		REPORT PERIOD= ADJUSTMENT FY= 17 ************************************	PROD SYSTEM	
*******	*****	*****	************	********PAGE 3	
GAAP FUND GROUP 01 G					
GAAP FUND TYPE 01 G					
GAAP FUND 0001 G	ENERAL REVEN	UE (000	Jl)-GENERAL ************************************		
	****	*****	***********	********	
GAAP	T C77D	COMDE		CURRENT	
CATECODY FINC CIASS A	CCT CDC/OB.T	OBT	TITLE	YEAR	
*************	*******	*****	**************************************		
04	0230	7111	TRAV OUT-OF-ST-PUB TRANS FARES TRAV OUT-OF-ST-MILEAGE TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT TRAV OUT-OF-ST-INCIDENTAL EXP TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW TRAVEL-IN STATE HOTEL OCCUPANCY TAX	15,085.59	
		7112	TRAV OUT-OF-ST-MILEAGE	147.24	
		7114	TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	7,016.82	
		7115	TRAV OUT-OF-ST-INCIDENTAL EXP	2,580.85	
		7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	3,884.45	
		7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	1.44-	
* GAAP SRC/OBJ	0230		TRAVEL	46,531.20	
0.4	0240	7291	POSTAL SERVICES	52.739.14	
0 1	0210	7300	CONSUMABLES	36,894.32	
		7303	SUBS, PERIODICALS & INFO SERV	2,659.69	
		7309	PROMOTIONAL ITEMS	14,925.00	
		7328	SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE	6,467.47	
		7330	PARTS - FURNISHINGS & EQUIPMT	337.70	
		7334	PERSONAL PROP-FURN, EQUIP AND OTHER-EXP	68,309.15	
		7335	PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP	3,575.94	
		7374	PERSONAL PROP-FURNISHING & EQUIP(CONTRL)	177.28	
		7377	PERSONAL PROP-COMPUTER EQUIPMENT-EXP	12,149.29	
		7378	PERSONAL PROP-COMPUTER EQUIP(CONTROLLED)	18,896.64	
		7380	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED	96,066.87	
		7382	PERS PROP-BOOKS & REF MATERIALS-EXPENSED	9,687.70	
		7517	PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP	348.99	
* GAAP SRC/OBJ	0240		POSTAL SERVICES CONSUMABLES SUBS, PERIODICALS & INFO SERV PROMOTIONAL ITEMS SUPPLY/MATERIAL-AGRIC, CONST, HARDWARE PARTS - FURNISHINGS & EQUIPMT PERSONAL PROP-FURN, EQUIP AND OTHER-EXP PERSONAL PROP-PARTS-COMPUTER EQUIP-EXP PERSONAL PROP-FURNISHING & EQUIP (CONTRL) PERSONAL PROP-COMPUTER EQUIPMENT-EXP PERSONAL PROP-COMPUTER EQUIPMENT-EXP PERSONAL PROP-COMPUTER EQUIP (CONTROLLED) INTANGIBLE-COMPUTER SOFTWARE-EXPENSED PERS PROP-BOOKS & REF MATERIALS-EXPENSED PERSONAL PROPERTY-TELECOMM EQUIPMENT-EXP MATERIALS AND SUPPLIES	323,235.18	
04	0250	7076	COMMINICATION CEDITORS	125 507 40	
04	0230	7516	TELECOMMC_OTHER CERT CHARCES	21 550 04	
		7526	MAGTE DIGDOGAL	21, 330.04	
		7961	STS (TEX-AN) TRANSFERS TO GR FIIND 0001	19 786 27	
		7962	COMMUNICATION SERVICES TELECOMMS-OTHER SERV CHARGES WASTE DISPOSAL STS (TEX-AN) TRANSFERS TO GR FUND 0001 CAPITOL COMPLEX TRANSFERS TO GR FND 0001	71.055.80	
		1302			
* GAAP SRC/OBJ	0250		COMMUNICATION AND UTILITIES	248,118.31	
0.4	0260	7266	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP	0.00	
		7267	PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP	4,644.19	
		7367	RP-BUILDINGS/MAINTENANCE & REPAIR-EXP PERS PROP-MAINT & REPAIR-COMP EQUIP-EXP PERSONAL PROPERTY-MAINTENANCE & REPAIRS	3,685.72	
* GAAP SRC/OBJ	0260		REPAIRS AND MAINTENANCE	8,329.91	
04	0270	7411	RENTAL OF COMPUTER EQUIPMENT	159,130.32	

PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 100	12-	OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 17	PROD SYSTEM
*****************	*****	**************************************	
GAAP FUND GROUP 01 GOVER GAAP FUND TYPE 01 GENER GAAP FUND 0001 GENER	AL REVENUE (00		
**************************************	*****	**********	***********
GAAP GAAP GL ACCT GL	GAAP COMPT		CURRENT
CATEGORY FUNC CLASS ACCT	SRC/OBJ OBJ	TITLE	YEAR
********	*****	***********	************
04	0270 7470	RENTAL OF SPACE	18,232.20
* GAAP SRC/OBJ	0270	RENTALS AND LEASES	177,362.52
0 4	0280 7273	REPRODUCTION & PRINTING SERVS	490.00
* GAAP SRC/OBJ	0280	PRINTING AND REPRODUCTION	490.00
0.4	0240 7201	PRINTING AND REPRODUCTION MEMBERSHIP DUES REGISTRATION FEES-EMPLOYEE TRAINING INSURANCE PREMIUMS & DEDUCTIBLES FEES AND OTHER CHARGES	41 007 00
04	0340 7201 7203	MEMBERSHIP DUES	41,037.00 66,581.48
	7203	INSURANCE PREMIUMS & DEDUCTIBLES	6,240.94
	7210	FEES AND OTHER CHARGES	11,052.00
	7211	AWARDS	6,576.04
	7219	FEES FOR RECEIVING ELECTRONIC PAYMENTS	762.63
	7274	TEMPORARY EMPLOYMENT AGENCIES	54,709.59
	7281	ADVERTISING SERVICES	4,305.00
	7286 7299	FREIGHT/DELIVERY SERVICES	88U.44 3 520 07
	7299	PATENTS & COPYRIGHTS - EXPENSED	911 82
	7806	PROMPT PAYMENT INTEREST	396.97
	7947	ST OFC OF RISK MNGMT ASSESSENTS	19,440.15
	7953	AWARDS FEES FOR RECEIVING ELECTRONIC PAYMENTS TEMPORARY EMPLOYMENT AGENCIES ADVERTISING SERVICES FREIGHT/DELIVERY SERVICES PURCHASED CONTRACTED SERVICES PATENTS & COPYRIGHTS - EXPENSED PROMPT PAYMENT INTEREST ST OFC OF RISK MNGMT ASSESSENTS SWCAP REIMBURSEMENT TO UNAPP GR 0001	13,300.09
* GAAP SRC/OBJ		OTHER EXPENDITURES	229,724.12
04	0430 7379	PERSONAL PROP-COMPUTER EQUIP-CAPITALIZED	32,315.00
* GAAP SRC/OBJ	0430	CAPITAL OUTLAY	32,315.00
* GAAP CATEGORY 04		EXPENDITURES	16,482,795.31
TOTAL EXPENDITURES			16,482,795.31
EXCESS(DEFICIENCY) OF REVENU	ES OVER (UNDER)	EXPENDITURES	516,794.79
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

PUBLIC UTILITY COMMISSION OF TEXAS (473)
OPERATING STATEMENT - GOVERNMENTAL FUNDS

	OPERATING STATEMENT - GOVERNMENTAL FUNDS					
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 17	PROD SYSTEM ************************************				

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

05 0591 9541 9546	BRP TRF OUT TO STRATEGIES-COMMITTED 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	41,947.30-				
* GAAP SRC/OBJ 0600	APPROPRIATIONS LAPSED	41,947.30-				
* GAAP CATEGORY 05	OTHER FINANCING SOURCES (USES)	41,947.30-				
TOTAL OTHER FINANCING SOURCES(USES)		41,947.30-				
NET CHANGE IN FUND BALANCE		474,847.49				
FUND BALANCE - BEGINNING 788,877.93						
FUND BALANCE - BEGINNING, AS RESTATED 788,877.93						
FUND BALANCE - ENDING		1,263,725.42				
* GAAP FUND 0001	GENERAL REVENUE (0001)-GENERAL	1,263,725.42				

(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= 17 ************************************	PROD SYSTEM
GAAP FUND GROUP 01 GO	OVERNMENTAL			11102
GAAP FUND TYPE 01 GH				
GAAP FUND 0153 WA	ATER OUALITY	FD (01	53) -GENERAL	
*****	*****	*****	***********	*********
GAAP				
GAAP GAAP GL ACCT GI	L GAAP	COMPT		CURRENT
CATEGORY FUNC CLASS AC			TITLE	YEAR
******	*****	*****	**********	**********
04	0200	7002	SAL/WAGES-CLASS&N/C-PERM FULTM	2,201,112.70
		7003	SAL/WAGES-CLASS&N/C-PERM PRTTM	39,900.00
		7017	ONE-TIME MERIT INCREASE	125,324.74
		7022	LONGEVITY PAY	25,860.00
		7023	LUMP SUM TERMINATION PAYMENT	1,696.25
		7050	BENEFIT REPLACEMENT PAY	4,153.61
* GAAP SRC/OBJ	0200		ormanicae fant miede	2,201,112.70 39,900.00 125,324.74 25,860.00 1,696.25 4,153.61 2,398,047.30
0.4	0210	7032	EMPLOYEE RETTREMENT-ST CONTRIB	195,740.96
0 4	0210	7040	ADDI. PAVROLL RETIREMENT CONTRIBUTION	6,743.29
		7041	EMPLOYEE ING PYMTG-EMPLR CONTR	443,021.94
		7042	PAYROLL HEALTH INSURANCE CONTRIBUTION	13,485.90
		7042	FICA EMPLOYER MATCHING CONTR	160,323.87
		7984	UNEMP COMP BEN-SP FD/ACCT 0001, 0165	12,454.00
		7501	ONDER COME BEN OF TB/MOOF OUTF, 0100	12, 101.00
* GAAP SRC/OBJ	0210		EMPLOYEE RETIREMENT-ST CONTRIB ADDL PAYROLL RETIREMENT CONTRIBUTION EMPLOYEE INS PYMTS-EMPLR CONTR PAYROLL HEALTH INSURANCE CONTRIBUTION FICA EMPLOYER MATCHING CONTR UNEMP COMP BEN-SP FD/ACCT 0001, 0165 PAYROLL RELATED COSTS	831,769.96
04	0220	7253	OTHER PROFESSIONAL SERVICES	104,100.00
* GAAP SRC/OBJ	0220		PROFESSIONAL FEES AND SERVICES	104,100.00
0.4	0230	7101	TRAV IN-STATE-PUB TRANS FARES	187.00
0 1	0230	7105	TRAV IN-STATE-INCIDENTAL EXPEN	126.15
		7106	TRAVEL-IN-STATE MEALS/LODGING	434.22
		7111	TRAV OUT-OF-ST-PUB TRANS FARES	1,107.98
		7114	TRAV OUT-OF-ST-PUB TRANS FARES TRAV OUT-OF-ST-ACTUAL EXPENSES-OVERNIGHT	1,227.59
		7115	TRAV OUT-OF-ST-INCIDENTAL EXP	234.81
		7116	TRAVEL OOS MEAL/LODGE-NTE LOCALITY ALLOW	
		7135	TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00
				••••
* GAAP SRC/OBJ	0230		TRAVEL	3,414.10

69,933.25-

425.00

12.00

0240 7300 CONSUMABLES

7303 SUBS, PERIODICALS & INFO SERV

7334 PERSONAL PROP-FURN, EQUIP AND OTHER-EXP

04

PUBLIC UTILITY COMMISSION OF TEXAS (473)
OPERATING STATEMENT - GOVERNMENTAL FUNDS

PERCENT OF YEAR ELAPSED: 1	008	OPERATING STATEMENT - GOVERNMENTAL FUNDS	PROD SYSTEM
******************	UU6 *********	REPORT PERIOD= ADJUSTMENT FY= 17	FROD SISIEM 7
GAAP FUND GROUP 01 GOV GAAP FUND TYPE 01 GEN GAAP FUND 0153 WAT	ERNMENTAL ERAL ER OUALITY FD		
GAAP GAAP GAAP GL ACCT GL CATEGORY FUNC CLASS ACC	T CDC/ODT ODT		CURRENT YEAR ***************
04	0240 7380 7382	INTANGIBLE-COMPUTER SOFTWARE-EXPENSED PERS PROP-BOOKS & REF MATERIALS-EXPENSED	8,110.03 3,442.86
* GAAP SRC/OBJ	0240	MATERIALS AND SUPPLIES	57,943.36-
0 4	0250 7276 7516	COMMUNICATION SERVICES TELECOMMS-OTHER SERV CHARGES	5,473.24 360.00
* GAAP SRC/OBJ	0250	COMMUNICATION AND UTILITIES	5,833.24
04	0340 7203 7203 7210 7806 794 7953	MEMBERSHIP DUES REGISTRATION FEES-EMPLOYEE TRAINING FEES AND OTHER CHARGES PROMPT PAYMENT INTEREST ST OFC OF RISK MNGMT ASSESSENTS SWCAP REIMBURSEMENT TO UNAPP GR 0001	233.00 1,229.95 106.00 3.23 3,363.84 74,166.05
* GAAP SRC/OBJ			79,102.07
* GAAP CATEGORY 04		EXPENDITURES	3,364,323.31
TOTAL EXPENDITURES			3,364,323.31
EXCESS(DEFICIENCY) OF REVE	NUES OVER (UNDE	2) EXPENDITURES	3,364,323.31-
05	0500 3968 3973	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	4,206.00 3,646,899.68
* GAAP SRC/OBJ			3,651,105.68
05	0510 7968 7973	OPERATING TRNSF WITHIN AGY, FD/ACCT, FY OTHER CASH TRNSF W/I FD/ACCT BETWEEN AGY	4,206.00- 282,576.37-
* GAAP SRC/OBJ	0510	TRANSFERS-OUT	286,782.37-
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	3,364,323.31
TOTAL OTHER FINANCING SOUR	CES (USES)		3,364,323.31

DAFR8590 473 AFR 02 13	JCAS RJE R473	2 (ORG) () 3 (O	3J) 3(FND) () 0(GLA)	() ()	USAS
CYCLE: 11/02/17 21:20 6544	RUN DATE: 11/02/17	TIME: 22:41 34 C	Y: 18 CFM: 03 LCY: 17	LCM: 00 FICHE: 473	01 01

	OPERATING STATEMENT - GOVERNMENTAL FUNDS	
	REPORT PERIOD= ADJUSTMENT FY= 17	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL		TAGE 0
GAAP FUND TYPE 01 GENERAL	(0150) ODNEDAT	
GAAP FUND 0153 WATER QUALITY FE) (UL33)-GENEKAL :************************************	*********
GAAP		
GAAP GAAP GL ACCT GL GAAP COM	MPT	CURRENT
CATEGORY FUNC CLASS ACCT SRC/OBJ OF	3J TITLE	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 0153	WATER QUALITY FD (0153)-GENERAL	0.00

DAFR8590 473 AFR 02 13								
(AGY) 473 (AGL)	(ORG)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM ************************************								
GAAP GA CATEGORY FU *******	AAP GL ACCT JNC CLASS	GL GAAP COM ACCT SRC/OBJ OB *******		LE *******	*****	*****	CURRENT YEAR *******	*****
NET CHANGE I	N FUND BAL	ANCE					0.0	0
FUND BALANCE - BEGINNING 0.00								
FUND BALANCE - BEGINNING, AS RESTATED 0.00								
FUND BALANCE	E - ENDING						0.0	0
* GAAP FUND	0584		UNIVERSAL	SERVICE FUND (0	584) -AGENCY		0.0	0

DAFR8590 473 AFR 02 13 CYCLE: 11/02/17 21:20 65		, , ,	, , ,	(FND) () 0 (0 3 CFM: 03 LCY:	, , ,	, ,	USAS 01 01	
(AGY) 473 (ORG) (AGL)	(PRG) GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM ***********************************								
GAAP FUND TYPE 01 G GAAP FUND 5071 G	OVERNMENTAL ENERAL R ACCT - EMISSION *******			******	*****	******	******	
GAAP GAAP GAAP GL ACCT G CATEGORY FUNC CLASS A	CCT SRC/OBJ OBJ	TITLE	·********	******	******	CURRENT YEAR *******	*****	
NET CHANGE IN FUND BALAN	CE					0.0	0	
FUND BALANCE - BEGINNING	FUND BALANCE - BEGINNING 0.00							
FUND BALANCE - BEGINNING, AS RESTATED 0.00								
FUND BALANCE - ENDING						0.0	0	
* GAAP FUND 5071		GR ACCT - EMI	SSIONS REDUC	TION PLAN		0.0	0	
* GAAP FUND TY 01		GENERAL				1,263,725.4	2	

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 01 02

(AGY) 473 (ORG) (PRG) (AGL) (GRT)

(NAC) (PRJ)

(APP) (FND) (SS1)

(COB) (SS2)

(GLA)

(AOB)

GAAP FUND GROUP 01 GOVER GAAP FUND TYPE 02 SPECT GAAP FUND 5100 GR AG	******************* RNMENTAL IAL REVENUE CCT - SYSTEM BE	PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS REPORT PERIOD= ADJUSTMENT FY= 17 ************************************	-1-02
GAAP GAAP GAAP GL ACCT GL	GAAP COMPT		CURRENT
CATEGORY FUNC CLASS ACCT		TITLE	YEAR **************
01	0035 3244	NON BYPASSABLE UTILITY FEE	4,904.17
* GAAP SRC/OBJ	0035	LICENSES, FEES AND PERMITS	4,904.17
* GAAP CATEGORY 01		REVENUES	4,904.17
TOTAL REVENUES			4,904.17
04	0200 7002 7050	SAL/WAGES-CLASS&N/C-PERM FULTM BENEFIT REPLACEMENT PAY	0.00 16.45
* GAAP SRC/OBJ	0200	SALARIES AND WAGES	16.45
04	0210 7032 7041 7043	EMPLOYEE RETIREMENT-ST CONTRIB EMPLOYEE INS PYMTS-EMPLR CONTR FICA EMPLOYER MATCHING CONTR	7.41 382,939.80 1,815.33
* GAAP SRC/OBJ	0210	PAYROLL RELATED COSTS	384,762.54
04	0220 7253	OTHER PROFESSIONAL SERVICES	55,000.00
* GAAP SRC/OBJ	0220	PROFESSIONAL FEES AND SERVICES	55,000.00
04	0230 7101 7105 7106 7135	TRAV IN-STATE-PUB TRANS FARES TRAV IN-STATE-INCIDENTAL EXPEN TRAVEL-IN-STATE MEALS/LODGING TRAVEL-IN STATE HOTEL OCCUPANCY TAX	0.00 0.00 0.00 19.03-
* GAAP SRC/OBJ	0230	TRAVEL	19.03-
04	0240 7300 7309 7382	CONSUMABLES PROMOTIONAL ITEMS PERS PROP-BOOKS & REF MATERIALS-EXPENSED	83,978.77 0.00 0.00
* GAAP SRC/OBJ	0240	MATERIALS AND SUPPLIES	83,978.77
04	0270 7470	RENTAL OF SPACE	0.00

PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS

		OPERATING STATEMENT - GOVERNMENTAL FUNDS			
PERCENT OF YEAR ELAPSED: 100		REPORT PERIOD= ADJUSTMENT FY= 17	PROD SYSTEM		
GAAP FUND GROUP 01 GOVER GAAP FUND TYPE 02 SPECIA GAAP FUND 5100 GR ACC	NMENTAL AL REVENUE CT - SYSTEM BE:				
GAAP GAAP GAAP GL ACCT GL CATEGORY FUNC CLASS ACCT	SRC/OBJ OBJ	TITLE ******************	CURRENT YEAR ***************		
* GAAP SRC/OBJ	0270	RENTALS AND LEASES	0.00		
04	0330 7674	GRANTS-IN-AID-SRVCES FOR CHILD/CLIENTS	697,938.31		
* GAAP SRC/OBJ	0330	PUBLIC ASSISTANCE PAYMENTS	697,938.31		
04	0340 7806	PROMPT PAYMENT INTEREST	0.00		
* GAAP SRC/OBJ	0340	OTHER EXPENDITURES	0.00		
* GAAP CATEGORY 04		EXPENDITURES	1,221,677.04		
TOTAL EXPENDITURES			1,221,677.04		
EXCESS (DEFICIENCY) OF REVENUE	ES OVER (UNDER)	EXPENDITURES	1,216,772.87-		
05		OPERATING TRNSF WITHIN AGY, FD/ACCT, FY OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	1,209,366.24 2,515,197.76		
* GAAP SRC/OBJ	0500	TRANSFERS-IN	3,724,564.00		
05		OPERATING TRNSF WITHIN AGY, FD/ACCT, FY OTHER CASH TRANSFERS BETWEEN FUNDS/ACCTS	1,209,366.24- 2,515,197.76-		
* GAAP SRC/OBJ	0510	TRANSFERS-OUT	3,724,564.00-		
* GAAP CATEGORY 05		OTHER FINANCING SOURCES (USES)	0.00		
TOTAL OTHER FINANCING SOURCES	S(USES)		0.00		
NET CHANGE IN FUND BALANCE			1,216,772.87-		
FUND BALANCE - BEGINNING 2,647,415.72					
FUND BALANCE - BEGINNING, AS RESTATED 2,647,415.72					
FUND BALANCE - ENDING			1,430,642.85		
* GAAP FUND 5100		GR ACCT - SYSTEM BENEFIT	1,430,642.85		

DAFR8590 473 AFR 02 13	
PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 ***********************************	SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT ***********************************	****
GAAP GAAP GAAP GL ACCT GL GAAP COMPT CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ ************************************	****
* GAAP FUND TY 02 SPECIAL REVENUE 1,430,642.85	

DAFR8590 473 AFR 02 13									
(AGY) 473 (AGL)	(ORG)	(PRG) (GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)	
	PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM ***********************************								
GAAP FUND TY GAAP FUND	PE 11 9998	GOVERNMENTAL CAPITAL ASSET BA GEN FIXED ASSETS		ADJUSTMTS	*****	*****	*****	*****	
GAAP GA CATEGORY FU	GAAP AP GL ACCI INC CLASS	GL GAAP COM		°LE	******	*****	CURRENT YEAR ******	*******	
NET CHANGE I	N FUND BAI	ANCE					0.	00	
FUND BALANCE	FUND BALANCE - BEGINNING 0.00							00	
FUND BALANCE	FUND BALANCE - BEGINNING, AS RESTATED 0.00								
FUND BALANCE	- ENDING						0.	00	
* GAAP FUND	9998		GEN FIXED	ASSETS ACCT GROU	JP		0.	00	
* GAAP FUND	TY 11		CAPITAL AS	SSET BASIS CONVE	RSION ADJUSTM	TS	0.	00	

DAFR8590 473 AFR 02 13								
(AGY) 473 ((AGL)	ORG)	(PRG) GRT)	(NAC) (PRJ)	(APP) (SS1)	(FND)	(COB) (SS2)	(AOB)	(GLA)
PUBLIC UTILITY COMMISSION OF TEXAS (473) OPERATING STATEMENT - GOVERNMENTAL FUNDS PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM ************************************								
CATEGORY FUNC	GAAP GAAP GAAP GL ACCT GL GAAP COMPT CATEGORY FUNC CLASS ACCT SRC/OBJ OBJ TITLE ************************************							
NET CHANGE IN	FUND BALAN	CE					0.0	00
FUND BALANCE -	BEGINNING						0.0	00
FUND BALANCE -	BEGINNING	, AS RESTATED					0.0	00
FUND BALANCE -	ENDING						0.0	00
* GAAP FUND	9997		LONG-TERM	LIABILITIES BASE	IS CONVERSION		0.0	00
* GAAP FUND TY	12		LONG-TERM	LIAB BASIS CONVE	ERSION ADJUSTN	TP	0.0	00
* GAAP FD GRP	01		GOVERNMEN	TAL			2,694,368.2	27
* AGENCY	473						2,694,368.2	27

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

PUBLIC UTILITY COMMISSION OF TEXAS (473)

	PUBLIC UTILITY COMMISSION OF TEXAS (4 STATEMENT OF NET POSITION - NET POSIT	•	
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 17	******	PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS	MPLOY DEDUCT- OFFSET ACCT		
GL GL COMP CAT CLS GL TITLE ************************************	AGY GL ****************	CURRENT YEAR ********	PRIOR YEAR *******
01 004 0045 CASH IN STATE TREASURY		986.14	986.14
* GL CLS 004 CA CASH IN STATE TREASURY		986.14	986.14
* GLA CAT 01 CURRENT ASSETS		986.14	986.14
** TOTAL ASSETS AND OTHER DEBITS		986.14	986.14
21 200 1009 VOUCHERS PAYABLE		.00	.00
* GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
21 300 1149 FUNDS HELD FOR OTHERS		986.14-	986.14-
* GL CLS 300 CL FUNDS HELD FOR OTHERS		986.14-	986.14-
* GLA CAT 21 CURRENT LIABILITIES		986.14-	986.14-
** TOTAL LIABILITIES AND OTHER CREDITS		986.14-	986.14-
45 372 **** 2400-POST CLS FIDUC NET POS	SITION	.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-FI	IDUCIARY FDS	.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LE	EVEL ONLY	.00	.00
* GL CLS 620 FUND BALANCE - UNRESERVED/UNI	DESIGNATED	.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	986.14-	986.14-
* GAAP FUND 0807 CHILD SUPPORT EMPLOY	DEDUCT- OFFSET ACCT	.00	.00

(AGY) 473 (ORG) (PRG) (NAC) (APP) (FND) (COB) (AOB) (GLA)

09

.00

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

* GAAP FUND 0882 CITY, CTY, MTA & SPD AGENCY

PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENT OF NET POSITION - NET POSITION FO PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 ***********************************		PROD SYSTEM ********PAGE 2
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 0882 CITY, CTY, MTA & SPD AGENCY ***********************************		2.102
GL GL COMP CAT CLS GL TITLE ***********************************	CURRENT YEAR ********	PRIOR YEAR *******
01 004 0045 CASH IN STATE TREASURY 0047 SHARED CASH	.00	.00
* GL CLS 004 CA CASH IN STATE TREASURY	.00	.00
* GLA CAT 01 CURRENT ASSETS	.00	.00
** TOTAL ASSETS AND OTHER DEBITS	.00	.00
21 300 1149 FUNDS HELD FOR OTHERS	.00	.00
* GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS	.00	.00
45 372 **** 2400-POST CLS FIDUC NET POSITION	.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS	.00	.00
* GLA CAT 45 NET POSITION	.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER 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
	0.0	0.0

.00

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 STATEMENT OF NET POSITION - NET POS REPORT PERIOD= ADJUSTMENT FY= 1	ITION FORMAT 7	PROD SYSTEM *********PAGE 3
	JSPENSE (0900) - AGENCY		
**************************************	AGY 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 0047 SHARED CASH		146.10	125.87
* GL CLS 004 CA CASH IN STATE TREASURY		146.10	125.87
01 020 9000 LEGISLATIVE APPROPRIATIONS	3	.00	.00
* GL CLS 020 CA LEGISLATIVE APPROPRIATION	ıs	.00	.00
* GLA CAT 01 CURRENT ASSETS		146.10	125.87
** TOTAL ASSETS AND OTHER DEBITS		146.10	125.87
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 1149 FUNDS HELD FOR OTHERS		.00 146.10-	.00 125.87-
* GL CLS 300 CL FUNDS HELD FOR OTHERS		146.10-	125.87-
* GLA CAT 21 CURRENT LIABILITIES		146.10-	125.87-
** TOTAL LIABILITIES AND OTHER CREDITS		146.10-	125.87-
45 372 **** 2400-POST CLS FIDUC NET PO	OSITION	.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-F	FIDUCIARY FDS	.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 03 09

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

PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 17	11ON FORMAT	PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 0900 DEPARTMENTAL SUSP	ENSE (0900) - AGENCY	******	*****
GL GL COMP CAT CLS GL TITLE ************************************	AGY GL ************	CURRENT YEAR *************	PRIOR YEAR *******
* GLA CAT 45 NET POSITION		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-O 9999 FFS SYSTEM CLEARING - GL LEV		.00	.00
* GL CLS 620 FUND BALANCE - UNRESERVED/UNDE	SIGNATED	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS A	ND FD BAL/NET POSITION	146.10-	125.87-
* GAAP FUND 0900 DEPARTMENTAL SUSPENSE	(0900) - AGENCY	.00	.00

(AGY) 473 (ORG) (AGL)

(PRG) (GRT)

(NAC) (PRJ)

(APP) (SS1)

(FND)

(COB) (SS2)

(AOB)

(GLA)

IC 1	UBLIC '	С	UT	TII	LIT	ry (COI	MMISSIO	1 (ÞΓ	TΕΣ	ζAS	(473)			
EME	STATEME	ΜE	INT	T C	ΟF	NET	T 1	POSITIO	١ -	- 1	NET	POS	SITION	I	ORM	A7

PERCENT OF YEAR ELAPSED: 100%	STATEMENT OF NET POSITION - NET POSI REPORT PERIOD= ADJUSTMENT FY= 1	ITION FORMAT	PROD SYSTEM
	-TRNSMIT 401K(0942)AGENCY		
**************************************	AGY GL	CURRENT YEAR	PRIOR YEAR
01 004 0045 CASH IN STATE TREASURY 0047 SHARED CASH		.00	.00
* GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 052 0231 ACCTS. RECEIVABLE - UNBILL	LED	.00	.00
* GL CLS 052 CA ACCOUNTS RECEIVABLES, NET	Г	.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 300 1140 FUNDS HELD FOR OTHERS 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 PO	OSITION	.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-H	FIDUCIARY FDS	.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED 9999 FFS SYSTEM CLEARING - GL I		.00	.00
* GL CLS 620 FUND BALANCE - UNRESERVED/UN	NDESIGNATED	.00	.00
51 950 9989 HB 62 GENERAL LEDGER CLEAR	RING	.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: 11/02/17 21:20 6544	RUN DATE: 11/02/17	7 TIME: 22:41 34	CFY: 18 CFM:	: 03 LCY: 17	LCM: 00 FICHE: 473 17	03	09
DIDITO UTILITAN COMMISSION OF TRANS (472)							

	PUBLIC UTILITY COMMISSION OF TEXAS (473)
	STATEMENT OF NET POSITION - NET POSITION FORMAT
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 17

	STATEMENT OF NET POSITION - NET POS	SITION FORMAT	
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 1		PROD SYSTEM
*********	********	*******	****** PAGE 6
GAAP FUND GROUP 03 FIDUCIARY			
GAAP FUND TYPE 09 AGENCY FUND:	3		
GAAP FUND 0942 TEXASAVER H	OLD-TRNSMIT 401K(0942)AGENCY		
********	* * * * * * * * * * * * * * * * * * * *	*********	*****
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLS GL TITLE	GL	YEAR	YEAR
**********	*************	***********	*****
** NET POSITION WITH CURRENT CHANGES		.00	.00
			0.0
** TOTAL LIABILITIES, OTHER CR, DEF INF	LOWS AND FD BAL/NET POSITION	.00	.00
+ 0330 FUND 0040 FEV203UED UOLD FE	DNOMTE 4017 (0040) 2 ODNOV	0.0	0.0
* GAAP FUND 0942 TEXASAVER HOLD-T	RNSMIT 401K(0942)AGENCY	.00	.00

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

DUDITO UMTITMY COMMICCION OF MEYNG (473)

PERCENT OF YEAR ELAPSED: 100%	PUBLIC UTILITY COMMISSION OF TEXAS STATEMENT OF NET POSITION - NET POS REPORT PERIOD= ADJUSTMENT FY= 1	ITION FORMAT	PROD SYSTEM
**********	*******	*******	*******PAGE 7
GAAP FUND GROUP 03 FIDUCIARY			
GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 0980 DIRECT DEPOSIT CO	OPPECTION (0000) = ACENCY		
**************************************		*********	*****
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLS GL TITLE	GL	YEAR	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 POS	ITION	.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-FI	DUCIARY FDS	.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 620 2240 FB-UNRESERVED-UNDESIGNATED-(.00	.00
* GL CLS 620 FUND BALANCE - UNRESERVED/UNDI		.00	.00
	EGIGNATED	.00	.00
51 630 2245 FUND BALANCE - UNALLOCATED		.00	.00
* GL CLS 630 OBSOLETE FB ACCTS UNDER GASB :	3 4	.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS A	AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 0980 DIRECT DEPOSIT CORRECT	FION(0980)-AGENCY	.00	.00

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

DIDITO IMPLITAN COMMICCION OF MENAC (473)

STATEMENT OF	TY COMMISSION OF TEXA NET POSITION - NET P TRIOD= ADJUSTMENT FY=	POSITION FORMAT	PROD SYSTEM
	**************************************		*******PAGE 8
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE			
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLS GL TITLE	GL	YEAR	YEAR
*************	******	**********	:*****
01 004 0045 CASH IN STATE TREASURY		.00	.00
01 004 0045 CASH IN STATE TREASURY 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
01 003 02/9 CA INTERFOND 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
TOTAL MODELO MAD OTHER DEDITO		• 0 0	•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	0.0
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
"" IOIAL LIABILITIES AND OTREK CREDITS		.00	.00
45 372 **** 2400-POST CLS FIDUC NET POSITION		.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-FIDUCIARY FDS		.00	.00
* GLA CAT 45 NET POSITION		.00	.00
om our to an room of		• • • •	• • • •
51 620 2240 FB-UNRESERVED-UNDESIGNATED-OTHER		.00	.00
9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00

STATEMEN	T OF NET POSITION - NET POS	ITION FORMAT	
	RT PERIOD= ADJUSTMENT FY= 1	7	PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 09 AGENCY FUNDS GAAP FUND 1000 UNAPPROPRIATED GENERAL RE		**************************************	******** PAGE 9
GL GL COMP	AGY	CURRENT	PRIOR
CAT CLS GL TITLE	GL	YEAR	YEAR
***********	******	********	*****
* 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 BA	L/NET POSITION	.00	.00
* GAAP FUND 1000 UNAPPROPRIATED GENERAL REVENUE		.00	.00
* GAAP FUND TYPE 09 AGENCY FUNDS		.00	.00

20

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

	LIC UTILITY COMMISSION OF TEXAS (47 TEMENT OF NET POSITION - NET POSITI REPORT PERIOD= ADJUSTMENT FY= 17	ON FORMAT	PROD SYSTEM
GAAP FUND GROUP 03 FIDUCIARY GAAP FUND TYPE 20 PRIVATE PURPOSE TRUS' GAAP FUND 0852 SYSTEM BENEFIT TRUST	I FUNDS FUND		
GL GL COMP CAT CLS GL TITLE ************************************	AGY GL *********	CURRENT YEAR *********	PRIOR YEAR *******
01 004 0045 CASH IN STATE TREASURY 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 1050 DUE TO OTHER AGENCIES	33208520 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	N	.00	.00
* GL CLS 372 NET POSITION HELD IN TRUST-FIDUCIA	ARY FDS	.00	.00
* GLA CAT 45 NET POSITION		.00	.00
51 620 9999 FFS SYSTEM CLEARING - GL LEVEL	YINC	.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 03

20

.00

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

* AGENCY

473

PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 PROD SYSTEM 03 FIDUCIARY GAAP FUND GROUP GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS
GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND *********************************** GL GL COMP CAT CLS GL TITLE GL YEAR YEAR ******************************* * GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED .00 .00 51 800 9003 ENCUMBRANCES (REPORTING AGENCIES) .00 .00 9005 BUDGET RESERVATION FOR ENCUMBRANCES .00 .00 * GL CLS 800 BUDGETARY .00 .00 * GLA CAT 51 FUND BALANCE (DEFICITS) .00 .00 ** NET POSITION WITH CURRENT CHANGES .00 .00 ** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION .00 .00 * GAAP FUND 0852 SYSTEM BENEFIT TRUST FUND .00 .00 .00 * GAAP FUND TYPE 20 PRIVATE PURPOSE TRUST FUNDS .00 * GAAP FUND GROUP 03 FIDUCIARY .00 .00

.00

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

	PUBLIC UTILITY COMMISSION OF TEXAS		
	OF NET POSITION - BALANCE SHEET FORM		DDOD GUGETIV
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 1		PROD SYSTEM
	********	* * * * * * * * * * * * * * * * * * * *	****** PAGE 1
GAAP FUND GROUP 01 GOVERNMENTAL			
GAAP FUND TYPE 01 GENERAL	40004)		
GAAP FUND 0001 GENERAL REVENUE	· ·		

GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL	YEAR	YEAR
**********	**********		
01 001 N 0010 CASH ON HAND		.00	.00
N 0015 IMPREST CASH ON HAND		.00	.00
N 0020 PETTY CASH ON HAND		.00	.00
GL CLS 001 CA CASH ON HAND		.00	.00
01 002 N 0040 CASH IN BANK		.00	.00
N 0042 PETTY CASH IN BANK		.00	.00
N 0043 TRAVEL CASH IN BANK		5,000.00	5,000.00
GL CLS 002 CA CASH IN BANK		5,000.00	5,000.00
01 004 N 0045 CASH IN STATE TREASURY		254,373,633.66-	238,467,636.93-
N 0047 SHARED CASH		.00	.00
N 0048 LEGISLATIVE CASH		254,373,633.66	238,467,636.93
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 010 N 00E0 CACH IN H C EDHACHDY		0.0	0.0
01 012 N 0052 CASH IN U. S. TREASURY		.00	.00
GL CLS 012 CA RESTRICTED-CASH IN FEDERAL	mp = 1 city	.00	.00
GL CLS VIZ CA RESIRICIED-CASH IN FEDERAL	INDASONI	.00	•00
01 020 N 9000 LEGISLATIVE APPROPRIATIONS		2,924,308.56	2,337,367.08
01 020 N 9000 DEGISDATIVE ATTROTRIATIONS		2,324,300.30	2,337,307.00
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS		2,924,308.56	2,337,367.08
of old of blotolitive minoritinion		2,321,300.30	2,337,307.00
01 052 N 0230 ACCTS. RECEIVABLE - BILLED	1	14,339.90	14,339.90
N 0231 ACCTS. RECEIVABLE - UNBILL		14,339.90-	14,339.90-
N 0201 110010. N2021.NB22 0N2122		11,003.30	11,003.30
GL CLS 052 CA ACCOUNTS RECEIVABLES, NET		.00	.00
01 065 N 0279 CA INTERFUND RECEIVABLE-NO	POST DOC	.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 072 N 0284 DUE FROM OTHER AGENCIES		.00	.00
N 0284 DUE FROM OTHER AGENCIES	32001650	.00	.00
N 0284 DUE FROM OTHER AGENCIES	45500010	.00	.00
N 0284 DUE FROM OTHER AGENCIES	90773700	.00	.00
	::	* * *	

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

	PUBLIC UTILITY COMMISSION OF TEXAS (473)
	STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)
DEDCEME OF VEND ELADOED. 1000	DEDODE DEDICE— ADJUGEMENT EV. 17

PROD SYSTEM PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17 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 YEAR ************************************ GL CLS 072 CA DUE FROM OTHER AGENCIES .00 .00 01 080 N 0285 CONSUM. INVENTORIES (MAT. AND SUPPLI .00 .00 GL CLS 080 CA CONSUMABLE INVENTORIES .00 .00 * GLA CAT 01 CURRENT ASSETS 2,929,308.56 2,342,367.08 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/EOUIPMENT .00 .00 GL CLS 151 FURNITURE AND EQUIPMENT, NET .00 .00 06 158 N 0360 LIBRARY BOOKS-NON DEPRECIABLE .00 .00 GL CLS 158 OTHER CAPITAL ASSETS, NET .00 .00 * GLA CAT 06 NON-CURRENT ASSETS .00 .00 11 190 N 0410 AMTS TO BE PROVI FY-OTHER OBLIGATION .00 .00 GL CLS 190 RETIREMNT OF OTHR GENERAL LONG-TERM DEBT .00 .00 * GLA CAT 11 OTHER DEBITS .00 .00 ** TOTAL ASSETS AND OTHER DEBITS 2,929,308.56 2,342,367.08 21 200 N 1009 VOUCHERS PAYABLE 423,267.86-265,230.71-N 1010 ACCOUNTS PAYABLE .00 .00 423,267.86-GL CLS 200 CL ACCOUNTS PAYABLE 265,230.71-21 203 N 1015 PAYROLL PAYABLE 1,242,315.28-1,288,258.44-

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

	ION - BALANCE SHEET FORMA		DDOD CVCTEM
PERCENT OF YEAR ELAPSED: 100% REPORT I	PERIOD= ADJUSTMENT FY= 17		PROD SYSTEM ******* PAGE 3
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL			IAGE
GAAP FUND 11FE 01 GENERAL GAAP FUND 0001 GENERAL REVENUE (0001)-GENERA	AT.		
******************		********	*****
GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL	YEAR	YEAR
***************	* * * * * * * * * * * * * * * * * * * *	*********	******
GL CLS 203 CL PAYROLL PAYABLE		1,242,315.28-	1,288,258.44-
21 205 N 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
21 210 N 1052 DUE TO UNIV COMPONENTS / SYSTEM		.00	.00
GL CLS 210 CL DUE TO OTHER FUNDS		.00	.00
21 211 N 1050 DUE TO OTHER AGENCIES		.00	.00
N 1050 DUE TO OTHER AGENCIES	32001650	.00	.00
N 1050 DUE TO OTHER AGENCIES N 1050 DUE TO OTHER AGENCIES	47900010 90200010	.00	.00
N 1050 DUE TO OTHER AGENCIES	90773700	.00	.00
N 1030 BOB 10 OTHER MOENCIES	30773700	• 0 0	• 0 0
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		1,665,583.14-	1,553,489.15-
** TOTAL LIABILITIES AND OTHER CREDITS		1,665,583.14-	1,553,489.15-
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51 362 N 2075 FD BAL-RESERVED FOR CONSUM. INVENT.		.00	.00
GL CLS 362 FD BAL RESERVED FOR INVENTORIES		.00	.00
51 364 N 2065 FD BAL-RESERVED FOR IMPREST ACCOUNTS		.00	.00

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

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

REPORT PERIOD= ADJUSTMENT FY= 17 PERCENT OF YEAR ELAPSED: 100% PROD SYSTEM 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 YEAR ************************************ 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 1,263,725.42-788,877.93-GL CLS 550 FD BAL-UNASSIGNED 1,263,725.42-788,877.93-51 620 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 .00 N 2055 FB - UNENCUM APPROP - SUBJECT TO LAP .00 N 2245 FUND BALANCE - UNALLOCATED .00 .00 GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34 .00 .00 51 800 N 9001 ENCUMBRANCES .00 .00 151,422.78 N 9003 ENCUMBRANCES (REPORTING AGENCIES) 7,500.00 N 9005 BUDGET RESERVATION FOR ENCUMBRANCES 151,422.78-7,500.00-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) 1,263,725.42-788,877.93-** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES 1,263,725.42-788,877.93-

2,929,308.56-

2,342,367.08-

DAFR8581 473 AFR CYCLE: 11/02/17 2		JCAS RJE R473	2 (ORG) (, , , ,	, , ,	3(GLA) () (. OO ETCHE:) USAS	01	01
CICLE: 11/02/1/ 2	1.20 0344	KUN DAIE. 11/02/	1/ 11ME. 22.41	J4 CF1. 10	CFM. US LO	CI. I/ LCM.	. OU FICHE.	4/3 1/	01	OI
		STATEMENT	PUBLIC UTILIT		,	,				
PERCENT OF YEAR E				RIOD= ADJUST					PROD SYS	TEM
******	*****	* * * * * * * * * * * * * * * * * *	*****	*****	*****	******	******	*****	****PAGE	5
GAAP FUND GROUP	01	GOVERNMENTAL								
GAAP FUND TYPE	01	GENERAL								
GAAP FUND		GENERAL REVENUE	(/ -							
*****	*****	*****	*****	*****	*****	******	******	*****	*****	* * *
GL GL B/C COMP				AGY		CUF	RRENT		PRIOR	
CT CLS IND GL	TITLE			GL		YEA	AR		YEAR	
******	*****	******	*****	*****	*****	*****	******	****	*****	* * *
* GAAP FUND	0001 GENE	RAL REVENUE (0001)-GENERAL				.00		-1	00

(NAC) (APP) (AOB)

(AGY) 473 (ORG) (PRG) (AGL) (GRT)

(PRJ) (SS1) (FND)

(COB) (SS2)

(GLA)

	PUBLIC UTILITY COMMISSION OF TEXAS (473)	
STATEMENT	OF NET POSITION - BALANCE SHEET FORMAT (GWE	rs)

PUBLIC UTILITY CO STATEMENT OF NET POSITION -	OMMISSION OF TEXAS (473) BALANCE SHEET FORMAT(GWF)	S)	
PERCENT OF YEAR ELAPSED: 100% REPORT PERIO.	D= ADJUSTMENT FY= 17	******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL			21.02
GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL	******	******	*****
GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE ************************************	GL *********	YEAR *********	YEAR ******
01 004 N 0045 0300 TN 073777 TDF3 0000		114 202 47	150 770 76
01 004 N 0045 CASH IN STATE TREASURY N 0047 SHARED CASH		114,392.47 114,392.47-	152,779.76- 152,779.76
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 072 N 0284 DUE FROM OTHER AGENCIES N 0284 DUE FROM OTHER AGENCIES	58201530 58215330	154,661.21 .00	157,713.04 .00
GL CLS 072 CA DUE FROM OTHER AGENCIES		154,661.21	157,713.04
* GLA CAT 01 CURRENT ASSETS		154,661.21	157,713.04
** TOTAL ASSETS AND OTHER DEBITS		154,661.21	157,713.04
21 200 N 1009 VOUCHERS PAYABLE		6,616.10-	20,100.00-
GL CLS 200 CL ACCOUNTS PAYABLE		6,616.10-	20,100.00-
21 203 N 1015 PAYROLL PAYABLE		148,045.11-	137,613.04-
GL CLS 203 CL PAYROLL PAYABLE		148,045.11-	137,613.04-
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	32001650	.00	.00
N 1050 DUE TO OTHER AGENCIES N 1050 DUE TO OTHER AGENCIES	58201530	.00	.00
N 1050 DUE TO OTHER AGENCIES	58215330	.00	.00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		154,661.21-	157,713.04-

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

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

	TION - BALANCE SHEET FORM T PERIOD= ADJUSTMENT FY= 1 ************************************	.7	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL GAAP FUND 0153 WATER QUALITY FD (0153)-GE:		****	*****
GL GL B/C COMP CT CLS IND GL TITLE ************************************	AGY GL ********	CURRENT YEAR ************	PRIOR YEAR *******
** TOTAL LIABILITIES AND OTHER CREDITS		154,661.21-	157,713.04-
51 550 N **** 2325-POST CLS FFS FB UNASSIGNED		.00	.00
GL CLS 550 FD BAL-UNASSIGNED		.00	.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) N 9005 BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS 800 BUDGETARY		.00	.00
51 950 N 9202 PAYROLL SYSTEM CLEARING		.00	.00
GL CLS 950 SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGE	S	.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL	/NET POSITION	154,661.21-	157,713.04-
* GAAP FUND 0153 WATER QUALITY FD (0153)-GENERAL		.00	.00

(AOB)

(AGY) 473 (ORG) (PRG) (AGL) (GRT)

(NAC) (PRJ)

(APP) (SS1)

(FND)

(COB) (SS2)

(GLA)

	TILITY COMMISSION OF TEXAS SITION - BALANCE SHEET FORM		
	RT PERIOD= ADJUSTMENT FY= 1	7	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 01 GENERAL			
GAAP FUND 0584 UNIVERSAL SERVICE FUND (0			

GL GL B/C COMP CT CLS IND GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
********************************	~ -		
01 004 N 0045 CASH IN STATE TREASURY		.00	.00
N 0047 SHARED CASH N 0048 LEGISLATIVE CASH		.00	.00
N 0040 LEGISLATIVE CASH		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 020 N 9000 LEGISLATIVE APPROPRIATIONS		.00	.00
GL CLS 020 CA LEGISLATIVE APPROPRIATIONS		.00	.00
01 052 N 0230 ACCTS. RECEIVABLE - BILLED		.00	.00
N 0231 ACCTS. RECEIVABLE - UNBILLED		.00	.00
GL CLS 052 CA ACCOUNTS RECEIVABLES, NET		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 200 N 1009 VOUCHERS PAYABLE		.00	.00
N 1010 ACCOUNTS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
21 203 N 1015 PAYROLL PAYABLE		.00	.00
GL CLS 203 CL PAYROLL PAYABLE		.00	.00
21 211 N 1050 DUE TO OTHER AGENCIES		.00	.00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

STATEMENT OF NET POSIT	TION - BALANCE SHEET FO	RMAT (GWFS)	
	PERIOD= ADJUSTMENT FY=		PROD SYSTEM
************	******	**********	*******PAGE 9
GAAP FUND GROUP 01 GOVERNMENTAL			
GAAP FUND TYPE 01 GENERAL			
GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584			

GL GL B/C COMP	AGY GL	CURRENT YEAR	PRIOR YEAR
CT CLS IND GL TITLE	~-		1LAK
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
		.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
51 630 N 2245 FUND BALANCE - UNALLOCATED		.00	.00
GL CLS 630 OBSOLETE FB ACCTS UNDER GASB 34		.00	.00
GE CES 030 OBSOLETE FE ACCIS UNDER GASE 34		• 00	.00
51 800 N 9001 ENCUMBRANCES		.00	.00
N 9005 BUDGET RESERVATION FOR ENCUMBRANCES		.00	.00
GL CLS 800 BUDGETARY		.00	.00
51 950 N 9202 PAYROLL SYSTEM CLEARING		.00	.00
OT OTO OF OWNERD ACCOUNTS		0.0	0.0
GL CLS 950 SYSTEM ACCOUNTS		.00	.00
* GLA CAT 51 FUND BALANCE (DEFICITS)		.00	.00
OHI OII SI IOND DILIMON (DELICITO)		• 0 0	•00
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES		.00	.00
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/	NET POSITION	.00	.00
* GAAP FUND 0584 UNIVERSAL SERVICE FUND (0584)-AGE	ENCY	.00	.00

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

STATEMENT OF NET POSITI	TY COMMISSION OF TEXAS (4 ON - BALANCE SHEET FORMAT PERIOD= ADJUSTMENT FY= 17		PROD SYSTEM
GAAP FUND TYPE 01 GENERAL GAAP FUND TYPE 5071 GR ACCT - EMISSIONS REDUCTION	*******	**********	
GL GL B/C COMP CT CLS IND GL TITLE ***********************************	**************************************	CURRENT YEAR	PRIOR YEAR
01 004 N 0045 CASH IN STATE TREASURY N 0047 SHARED CASH		.00	.00
GL CLS 004 CA CASH IN STATE TREASURY		.00	.00
01 065 N 0279 CA INTERFUND RECEIVABLE-NO POST DOC		.00	.00
GL CLS 065 CA INTERFUND RECEIVABLE		.00	.00
01 072 N 0284 DUE FROM OTHER AGENCIES N 0284 DUE FROM OTHER AGENCIES	90200010 90250710	.00	.00
GL CLS 072 CA DUE FROM OTHER AGENCIES		.00	.00
* GLA CAT 01 CURRENT ASSETS		.00	.00
** TOTAL ASSETS AND OTHER DEBITS		.00	.00
21 200 N 1009 VOUCHERS PAYABLE		.00	.00
GL CLS 200 CL ACCOUNTS PAYABLE		.00	.00
21 205 N 1049 CL INTERFUND PAYABLE		.00	.00
GL CLS 205 CL INTERFUND PAYABLE		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		.00	.00
** TOTAL LIABILITIES AND OTHER CREDITS		.00	.00
51 360 N 2050 FD BAL-RESERVED FOR ENCUMBRANCES		.00	.00
GL CLS 360 FD BAL RESERVED FOR ENCUMBRANCES		.00	.00
51 620 N 2240 FB-UNRESERVED-UNDESIGNATED-OTHER N 9999 FFS SYSTEM CLEARING - GL LEVEL ONLY		.00	.00
GL CLS 620 FUND BALANCE - UNRESERVED/UNDESIGNATED		.00	.00

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 01

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

* GAAP FUND TYPE 01 GENERAL

		PROD SYSTEM
REDUCTION PLAN	******	*****
AGY	CURRENT	PRIOR
GL	YEAR	YEAR
********	* * * * * * * * * * * * * * * * * * * *	******
	.00	.00
IES)	.00	.00
RANCES	.00	.00
	.00	.00
	.00	.00
CHANGES	.00	.00
FD BAL/NET POSITION	.00	.00
CTION PLAN	.00	.00
- ER	REPORT PERIOD= ADJUSTMENT FY= 1 ************************************	**************************************

.00

.00

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

> PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENT OF NET POSITION - BALANCE SHEET FORMAT (GWFS)

8.	MIDNENI OI NEI IOSIIION BABANCE SHEET IOIGHA (GWIS)	
PERCENT OF YEAR ELAPSED: 100%	REPORT PERIOD= ADJUSTMENT FY= 17	PROD SYSTEM

PERCENT OF YEAR ELAPSED: 100% REPORT PE	ERIOD= ADJUSTMENT FY= 17	*******	PROD SYSTEM ************PAGE 12
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
01 004 N 0045 CASH IN STATE TREASURY N 0047 SHARED CASH		1,435,642.85	33,786,036.24
GL CLS 004 CA CASH IN STATE TREASURY		1,435,642.85	33,786,036.24
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		1,435,642.85	33,786,036.24
** TOTAL ASSETS AND OTHER DEBITS		1,435,642.85	33,786,036.24
21 200 N 1009 VOUCHERS PAYABLE N 1010 ACCOUNTS PAYABLE		5,000.00- .00	31,138,620.5200
GL CLS 200 CL ACCOUNTS PAYABLE		5,000.00-	31,138,620.52-
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 47551000 90200010	.00 .00 .00 .00	.00 .00 .00
GL CLS 211 CL DUE TO OTHER AGENCIES		.00	.00

.00

.00

21 300 N 1149 FUNDS HELD FOR OTHERS

STATEMENT OF NET POSITION - BALANCE SHEET FORMAT	•	
PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17	*******	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT		21102 20
**************************************	CURRENT	PRIOR
CT CLS IND GL TITLE GL	YEAR	YEAR
*******************		*****
GL CLS 300 CL FUNDS HELD FOR OTHERS	.00	.00
* GLA CAT 21 CURRENT LIABILITIES	5,000.00-	31,138,620.52-
** TOTAL LIABILITIES AND OTHER CREDITS	5,000.00-	31,138,620.52-
51 360 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	1,216,772.87	.00
GL CLS 520 FD BAL-RESTRICTED	1,216,772.87	.00
51 530 N 2315 FD BAL-COMMITTED	2,647,415.72-	2,647,415.72-
GL CLS 530 FD BAL-COMMITTED	2,647,415.72-	2,647,415.72-
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) N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	2,406,807.79 2,406,807.79-
N 9005 BUDGET RESERVATION FOR ENCUMBRANCES	.00	2,400,807.79-
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)	1,430,642.85-	2,647,415.72-
** TOTAL FUND BALANCE/NET POSITION WITH CURRENT CHANGES	1,430,642.85-	2,647,415.72-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	1,435,642.85-	33,786,036.24-

DAFR8581 473 AFR 03 13	() 3(FND) () 3(GLA) CFY: 18 CFM: 03 LCY: 17	() () USAS LCM: 00 FICHE: 473 17	01 02
STATEMENT OF NET POSITION - E PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD=	= ADJUSTMENT FY= 17	********	PROD SYSTEM ***PAGE 14
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 02 SPECIAL REVENUE GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT ************************************	********	********	****
GL GL B/C COMP	AGY	CURRENT	PRIOR
CT CLS IND GL TITLE	GL	YEAR	YEAR
***************	******	********	*****
* GAAP FUND 5100 GR ACCT - SYSTEM BENEFIT		.00	.00
* GAAP FUND TYPE 02 SPECIAL REVENUE		.00	.00

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

PUBLIC UTILITY COMMISSION OF TEXAS (4/		
STATEMENT OF NET POSITION - BALANCE SHEET FORMAT(PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJUSTMENT FY= 17	GWES)	PROD SYSTEM
*******************	*****	****** 15
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 AGY CT CLS IND GL TITLE 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	233,659.06	201,183.06
Y 0650 BC ACCUM DEPR-FURN & EQUIP	153,123.55-	126,563.51-
GL CLS 151 FURNITURE AND EQUIPMENT, NET	80,535.51	74,619.55
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	80,535.51	74,619.55
** TOTAL ASSETS AND OTHER DEBITS	80,535.51	74,619.55
45 410 Y **** 3505-POST CLS BC CAP ASSETS/DEBT	80,535.51-	74,619.55-
GL CLS 410 INVESTED IN CAP ASSETS, NET RELATED DEBT	80,535.51-	74,619.55-
45 430 Y 9992 BC SYSTEM CLEARING	.00	.00
GL CLS 430 UNRESTRICTED NET POSITION	.00	.00
* GLA CAT 45 NET POSITION	80,535.51-	74,619.55-

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

* GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUSTMTS

STATEMENT OF NET POSITION - 1 PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD:	= ADJUSTMENT FY= 17	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 11 CAPITAL ASSET BASIS CONVERSION ADJUGAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	USTMTS	1102 20
GL GL B/C COMP CT CLS IND GL TITLE ************************************	AGY CURRENT GL 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	80,535.51-	74,619.55-
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POS	ITION 80,535.51-	74,619.55-
* GAAP FUND 9998 GEN FIXED ASSETS ACCT GROUP	.00	.00

.00

.00

(ACV) 472 (ADC) (ADC) (ADC) (ADD) (ADD) (ADD) (ADD) (ADD)

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

	POSITION - BALANCE SHEET FOR EPORT PERIOD= ADJUSTMENT FY=	MAT (GWFS) 17	PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CO GAAP FUND 9997 LONG-TERM LIABILITIES I	ONVERSION ADJUSTMT BASIS CONVERSION		
GL GL B/C COMP CT CLS IND GL TITLE	AGY GL	CURRENT YEAR	PRIOR YEAR
***********	* * * * * * * * * * * * * * * * * * * *	********	*****
06 151 N 0345 FURNITURE/EQUIPMENT		.00	.00
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	TION	.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 Y 1525 BC CL EMPLOYEE'S COMPENSABLE LEAV	√E	.00 788,183.06-	.00 801,459.18-
GL CLS 230 CL EMPLOYEE'S COMPENSABLE LEAVE		788,183.06-	801,459.18-
21 260 N 1125 CL CAPITAL LEASES OBLIGATIONS		.00	.00
GL CLS 260 CL CAPITAL LEASE OBLIGATIONS		.00	.00
* GLA CAT 21 CURRENT LIABILITIES		788,183.06-	801,459.18-
26 301 Y 1700 BC NC EMPLOYEE'S COMPENSABLE LEAV	VE	596,596.18-	619,460.97-
GL CLS 301 NC EMPLOYEE'S COMPENSABLE LEAVE		596,596.18-	619,460.97-
* GLA CAT 26 NON-CURRENT LIABILITIES		596,596.18-	619,460.97-
** TOTAL LIABILITIES AND OTHER CREDITS		1,384,779.24-	1,420,920.15-
45 430 Y **** 3950-POST CLS BC UNRE NET POSITION Y 9992 BC SYSTEM CLEARING	МС	1,384,779.24	1,420,920.15
GL CLS 430 UNRESTRICTED NET POSITION		1,384,779.24	1,420,920.15

CYCLE: 11/02/17 21:20 6544 RUN DATE: 11/02/17 TIME: 22:41 34 CFY: 18 CFM: 03 LCY: 17 LCM: 00 FICHE: 473 17 01 12

PUBLIC UTILITY COMMISSION OF TEXAS (473) STATEMENT OF MET POSITION - BALANCE SHEET FORMAT (GWES)

STATEMENT OF NET POSITION - BALANCE PERCENT OF YEAR ELAPSED: 100% REPORT PERIOD= ADJU		PROD SYSTEM
GAAP FUND GROUP 01 GOVERNMENTAL GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION		
GL GL B/C COMP CT CLS IND GL TITLE ***********************************	CURRENT YEAR *************	PRIOR YEAR *********
* GLA CAT 45 NET POSITION	1,384,779.24	1,420,920.15
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	1,384,779.24	1,420,920.15
** TOTAL LIABILITIES, OTHER CR, DEF INFLOWS AND FD BAL/NET POSITION	.00	.00
* GAAP FUND 9997 LONG-TERM LIABILITIES BASIS CONVERSION	.00	.00
* GAAP FUND TYPE 12 LONG-TERM LIAB BASIS CONVERSION ADJUSTMT	.00	.00
* GAAP FUND GROUP 01 GOVERNMENTAL	.00	.00
* AGENCY 473	.00	.00

Note 1: Summary of Significant Accounting Policies

Entity

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

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

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

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

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

<u>Blended Component Units</u>: 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.

<u>Capital Asset Adjustment Fund Type</u>: 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

<u>Cash & Cash Equivalents</u>: 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.

<u>Inventories and Prepaid Items</u>: 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.

<u>Capital Assets</u>: 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.

<u>Other Receivables</u>: 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.

<u>Other Payables</u>: 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.

<u>Employees' Compensable Leave Balances</u>: 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.

<u>Fund Balance Components:</u> 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.

UNAUDITED

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.

<u>Invested In Capital Assets</u>, 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.

<u>Unrestricted Net Assets:</u> 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:

<u>Transfers</u>: 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, 2017, is presented below:

	Balance 9/1/2016	Adi	Reclassifications Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2017
GOVERNMENTAL ACTIVITIES Depreciable Assets		,						
Furniture and Equipment	201,183.06					40,416.00	(7,940.00)	233,65906
Other Capital Assets	-							
Total Depreciable Assets at Historical Costs	201,183.06		-	-	-	40,416.00	(7,940.00)-	233,659.06
Less Accumulated Depreciation for: Furniture and Equipment	(126,563.51)					(34,500.04)	7,940.00	(153,123.55)
Other Capital Assets	-							<u> </u>
Total Accumulated Depreciation	(126,563.51)		-	-	-	(34,500.04)	7,940.00-	(153,123.55)
Amortizable Assets - Intangible Computer Software	-							-
Other Intangible Capital Assets	-							<u>-</u>
Total Depreciable Assets at Historical Costs	-		-	-		<u>-</u>	-	
Less Accumulated Amortization for: Computer Software	-							-
Other Intangible Capital Assets	-							<u> </u>
Total Accumulated Amortization	-		-	-	-	-	-	<u>-</u>
Governmental Activities Capital Assets, Net	\$ 74,619.55 \$	-	\$ -	\$ -	\$-	\$ 5,915.96	\$ -	\$ 80,535.51

Note 3: Deposits, Investments, & Repurchase Agreements

The Public Utility Commission is authorized by statue 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, 2017, the carrying amount of deposits was \$5,000 as presented below.

Governmental and Business-Type Activities	
CASH IN BANK – BANK BALANCE	\$ 4,681.00
CASH IN BANK per AFR	\$ 5,000.00

Note 5: Long Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2017 the following changes occurred in liabilities.

Governmental Activities	Balance 9/01/16	Additions	Reductions	Balance 8/31/17	Amounts Due Within 1 Year	Amounts Due Thereafter
Compensable Leave	\$1,420,920.15	\$1,340,075.71	\$1,376,216.62	\$1,384,779.24	\$788,183.06	\$596,596.18
Total Governmental Activities	\$1,420,920.15	\$1,340,075.71	\$1,376,216.62	\$1,384,779.24	\$788,183.06	\$596,596.18

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 \$159,130.32

During FY 2017, 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, 2018	\$ 132,557.06
Year Ending August 31, 2019	41,981.88
Year Ending August 31, 2020	41,981.88
Year Ending August 31, 2021	41,981.88
Year Ending August 31, 2022	41,981.88
Total Minimum Future Lease Rental Payments	\$ 300,484.58

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.