

COMMISSIONERS:
ANDREW GILES FAY, CHAIRMAN
ART GRAHAM
GARY F. CLARK
MIKE LA ROSA
GABRIELLA PASSIDOMO

STATE OF FLORIDA



EXECUTIVE DIRECTOR
BRAULIO L. BAEZ
(850) 413-6463

Public Service Commission

September 13, 2023

Chris Spencer, Policy Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Tim Sadberry, Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, *Florida Statutes*, our Legislative Budget Request for the Public Service Commission is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2024-25 Fiscal Year. This submission has been approved by the Commissioners.

Sincerely,

A blue ink handwritten signature of Braulio L. Baez, consisting of a large initial 'B' followed by a series of loops and a horizontal line.

Braulio L. Baez
Executive Director

BLB/psq

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Florida Fiscal Portal.

Agency:	Florida Public Service Commission		
Contact Person:	Mary Anne Helton	Phone Number:	(850) 413-6096
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	n/a		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific Statutes or Laws (including GAA) Challenged:			
Status of the Case:			
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).			

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2024 - 2025

Department: Florida Public Service Commission

Chief Internal Auditor: Valerie Peacock

Budget Entity: 61100101007

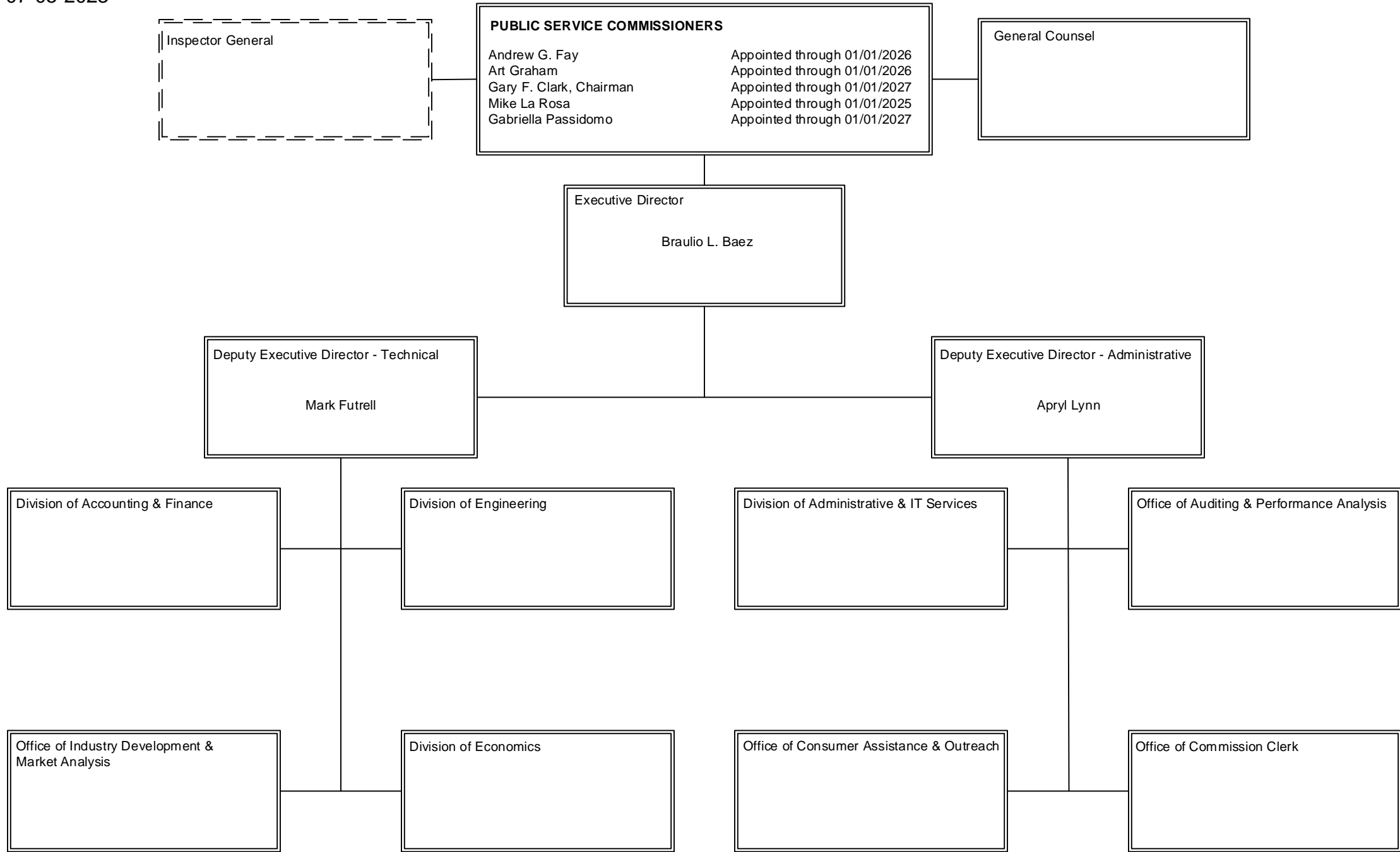
Phone Number: 850 413-6071

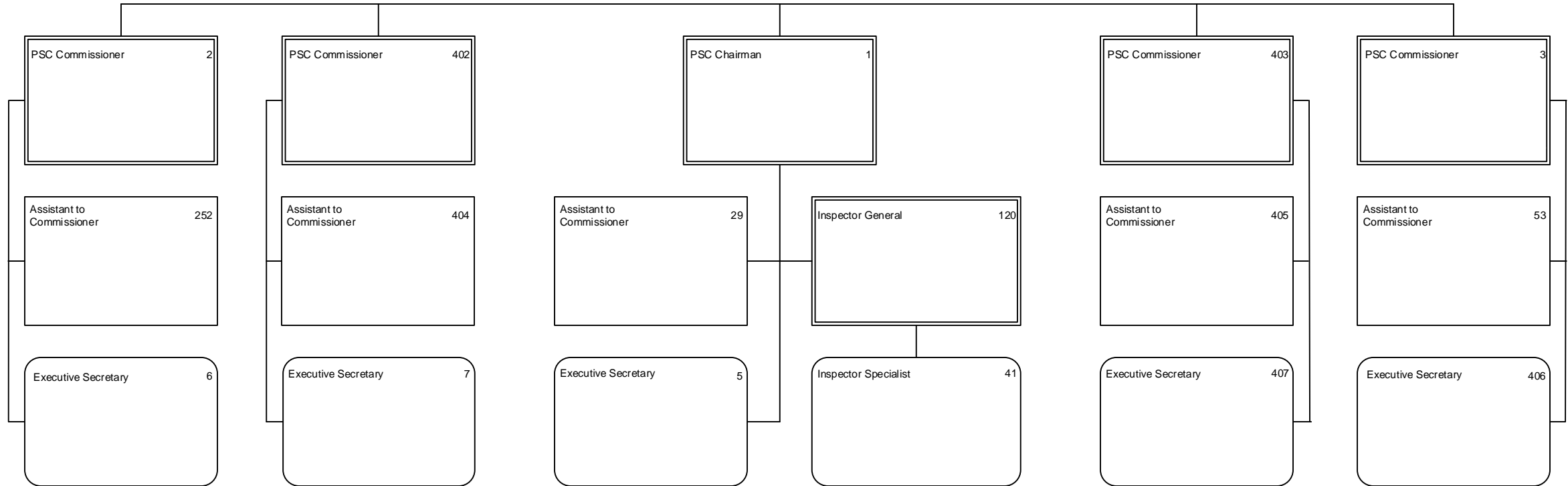
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
2122-25	4/4/2023	Division of Administrative and IT Services	Audits of agencies' cybersecurity program are confidential pursuant to Section 282.318(4)(g), F.S.		
2021-38	7/25/2022	Division of Administrative and IT Services	<p>FINDING 1: Rental Costs of Real Property and Equipment. An incorrect amount was requested for the 2020 Rental Costs of Real Property and Equipment on the Pipeline Safety Year End Payment Request form. The Division also changed the methodology for calculating the PHMSA-related lease expense from using actual square footage to estimated square footage, resulting in an approximate increase of \$27,964 or 1,200 additional square feet, being charged to the grant in CY 2020. In addition, the three percent annual lease rate increase for Miami-based PHMSA employees was not applied from 2017 through 2019. Further, the proration of the lease rate for Miami-based PHMSA employees was not applied from 2017 through 2019. Additional deficiencies in the lease expense calculations, were largely attributed to incorrect cell references and clerical error.</p> <p>RECOMMENDATION We recommended the Division implement the following: - Assign a dedicated grants manager to oversee the fiscal monitoring of the PHMSA program; - Assign a secondary employee to validate the final excel tracking and formulas calculating the reimbursement to PHMSA; - Evaluate if utilizing estimated square footage best represents the costs incurred for the PHMSA program or if the square footage should be updated to reflect a square footage that is more closely aligned with the actual square footage; - Consider updating the lease expense tracking sheet to include the following: Insert a section by location, then by employee name; Insert square footage being used for each employee; Insert price per square foot being charged for each employee, with a reference to update the Miami rate annually with the pro-rated lease amount; Include hire and departure dates for PHMSA-assigned employees; and Minimize the use of multiple cell references, specifically across fiscal years - Develop a detailed written methodology for the PHMSA reimbursement process and review for updates annually; and</p>	(1) The Division agreed with the recommendation. A dedicated grant manager was established. The Division developed a detailed written methodology and procedures documenting the PHMSA reimbursement process. The updated Standard Operating Procedure (SOP) addressed changes to the PHMSA management procedures and deficiencies identified in the audit. The Division worked with federal grant administration who recommended the continued use of DMS square footage estimates for calculating PHMSA-related lease expenses. Implementation of a custom PHMSA database system is under development.	

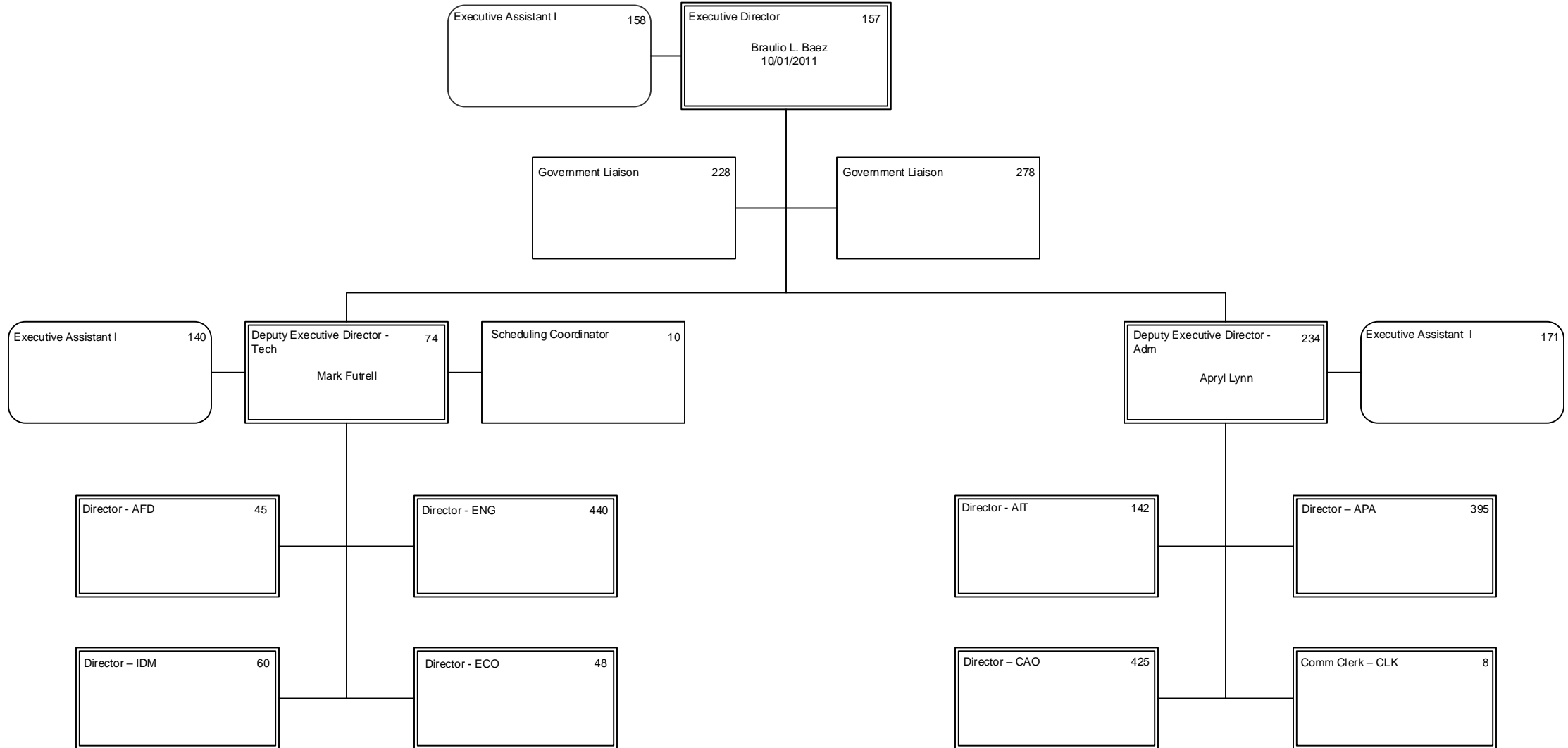
2021-38	7/25/2022	Division of Administrative and IT Services	<p>FINDING 2: PHMSA Vehicle Fuel and Maintenance Expenses A total of \$69,203 in allowable PHMSA vehicle fuel and maintenance expenses were not submitted to PHMSA for reimbursement for the period of 2017 through 2020. When based on the reimbursement allocation percent for each year, the fiscal impact to the Commission for excluding these costs from reimbursement is approximately \$44,279.</p> <p>RECOMMENDATION We recommended the Division claim Fuel and Maintenance expenses for PHMSA-assigned vehicles as a reimbursable expense going forward. This includes development of a methodology and controls for accounting and claiming fuel and maintenance expenses associated with PHMSA grant activities.</p>	<p>(2) The Division agreed with the recommendation. Management will take steps to ensure PHMSA vehicle fuel and maintenance expenses are documented and included as part of the request for reimbursement for travel expenses. The General Support Services Manager will be responsible for providing this information to the PSC Budget Analyst. The PSC Budget Analyst will consult with the Federal grant managers to discuss all allowable cost categories, and then analyze PSC expenses to determine if there is an opportunity for additional</p> <p>(1) The Division agreed with the recommendation. Appropriate steps were taken and additional controls were added to ensure contract related documents are entered into facts as required under Section 215.985(14)(a), F.S. Further, SOP 1312, Alternative Purchasing Procedures, was updated to reflect the added controls.</p>
2122-59	9/27/2022	Division of Administrative and IT Services	<p>FINDING 1: The Division did not comply with all requirements outlined in Section 215.985(14)(a) F.S. for five sampled contracts as follows:</p> <ul style="list-style-type: none"> - Division management did not enter the contract information for two contracts within 30 calendar days of execution. - Division management did not enter all required contract documentation into FACTS for one contract. - Division management entered an incorrect method of procurement in FACTS for two contracts. <p>RECOMMENDATION We recommended the Division ensure all required contract data and documents are entered in FACTS within the statutory thirty-day deadline. We additionally recommended the Division ensure the correct methods of procurement are reflected in</p>	<p>(1) The Division agreed with the finding and will update SOP 1102 giving consideration to the Findings described in the audit. The Division of Engineering also plans to explore the prospect of adding to staff to support inspection efforts.</p>
2223-01	3/8/2023	Division of Engineering	<p>FINDING 1: The Division's Bureau of Safety did not conduct all electric work order inspections within two quarters from the reporting quarter in accordance with SOP 1102.</p> <p>RECOMMENDATION We recommended the Division ensure the selected electric inspections are completed timely in accordance with SOP 1102. We also recommended the Division review SOP 1102 and update the language, as appropriate, to reflect the current electric work order inspection process and appropriate timeframes for completion, including documentation for any deviations. We further recommended the Division review the staffing levels for electric inspectors in the Commission offices to ensure the number of inspectors can adequately accomplish the goals of the Bureau of Safety.</p>	<p>(1) The Division agreed with the finding and will update SOP 1102 giving consideration to the Findings described in the audit. The Division of Engineering also plans to explore the prospect of adding to staff to support inspection efforts.</p>

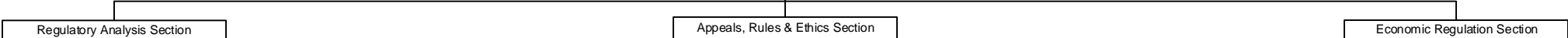
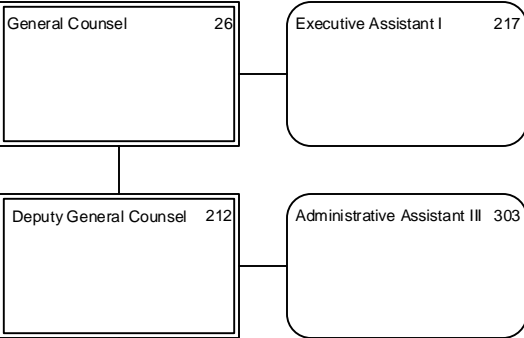
2223-01	3/8/2023	Division of Engineering	<p>FINDING 2: The Division's Bureau of Safety did not enter all electric work order inspections in the PSC Web Esafe System in the same month as the inspection completion dates in accordance with SOP 1102.</p> <p>RECOMMENDATION We recommended the Division ensure all electric inspections are accurately and timely entered into Esafe in accordance with SOP 1102. We additionally recommended the Division review the current requirements in SOP 1102. If management determines the current requirements are not feasible or no longer desired by the Division, management should revise the SOP to ensure consistency in the electric inspection process, taking into consideration the potential effects on the variation notifications.</p>	(2) The Division agreed with the recommendation. The Division of Engineering plans to update SOP 1102 giving consideration to the Findings described in the audit.	
2223-01	3/8/2023	Division of Engineering	<p>FINDING 3: The Division's Bureau of Safety did not formally document the reason as to why the utilities were inspected more than three consecutive years by the same gas safety inspector in accordance with SOP 1010.</p> <p>RECOMMENDATION We recommended the Division ensure that the Bureau documents the reason for the continued review in the event an inspector is assigned to review the same system for more than three consecutive years in accordance with SOP 1010. We additionally recommended the Division work with the Bureau to develop a process to document the</p>	(3) The Division agreed with the recommendation and plans to update SOP 1102 giving consideration to the Findings described in the audit.	

FLORIDA PUBLIC SERVICE COMMISSION





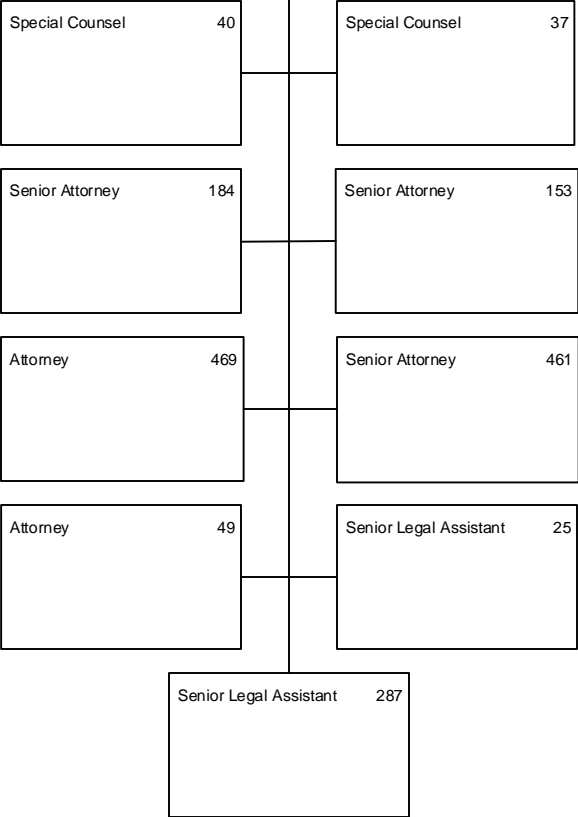
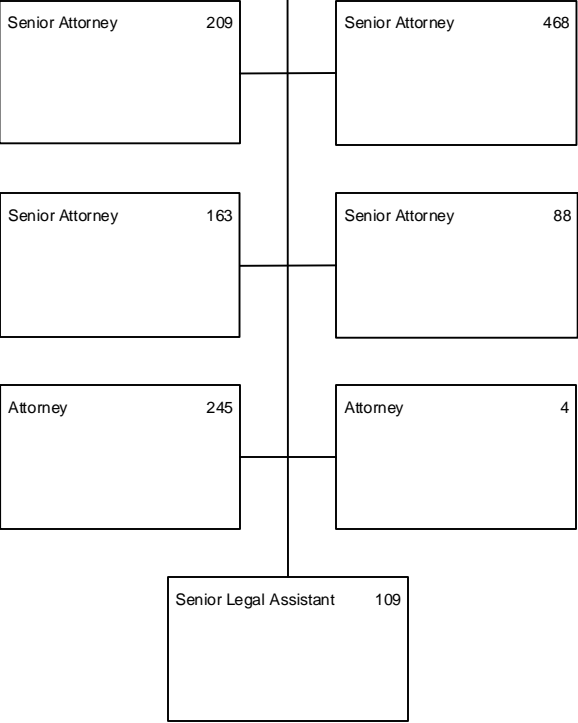
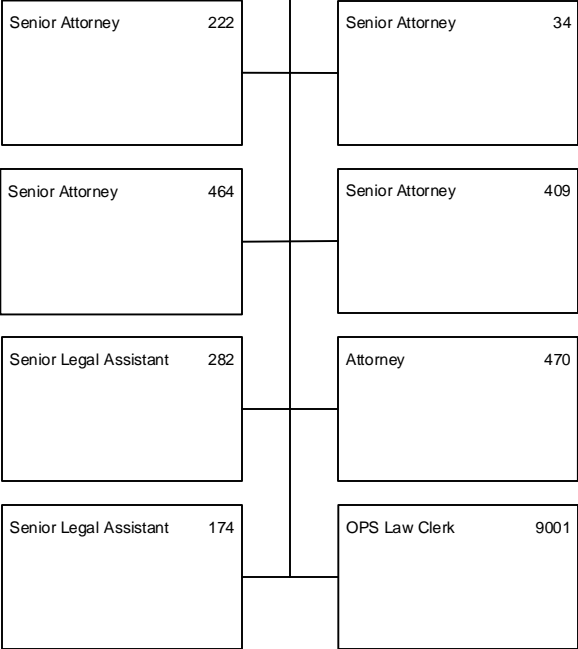
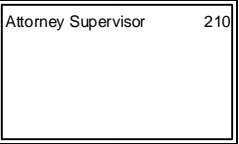
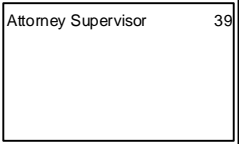
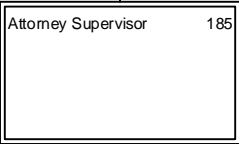




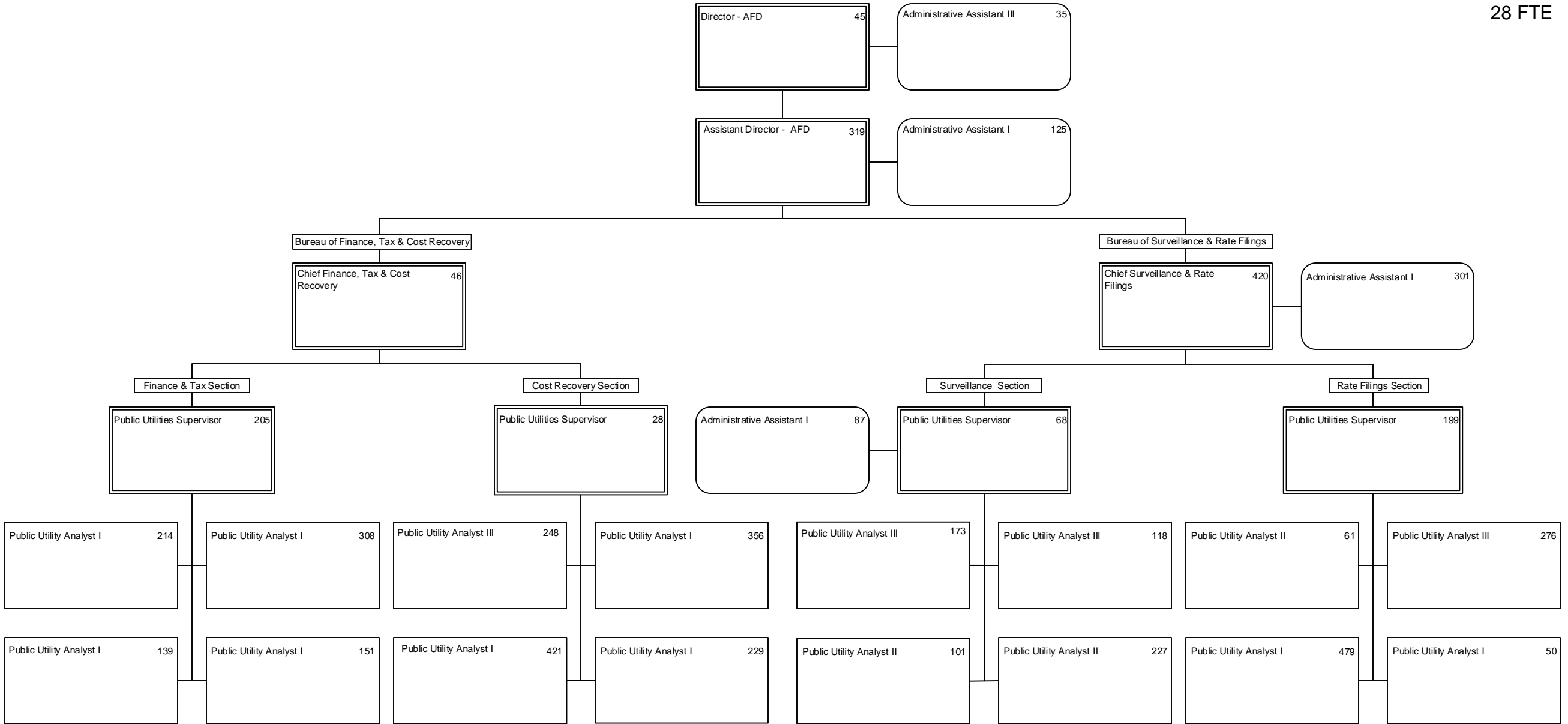
Regulatory Analysis Section

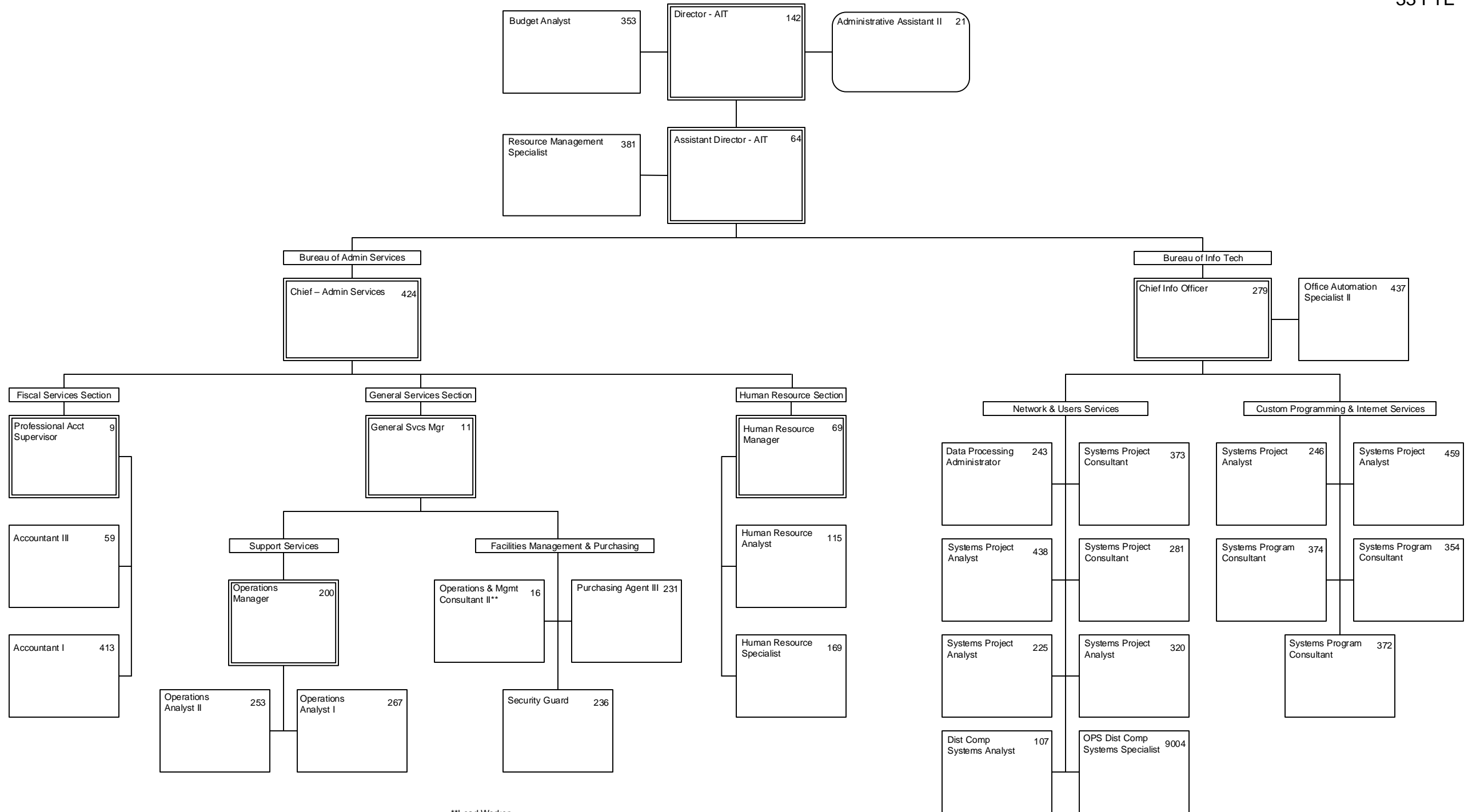
Appeals, Rules & Ethics Section

Economic Regulation Section

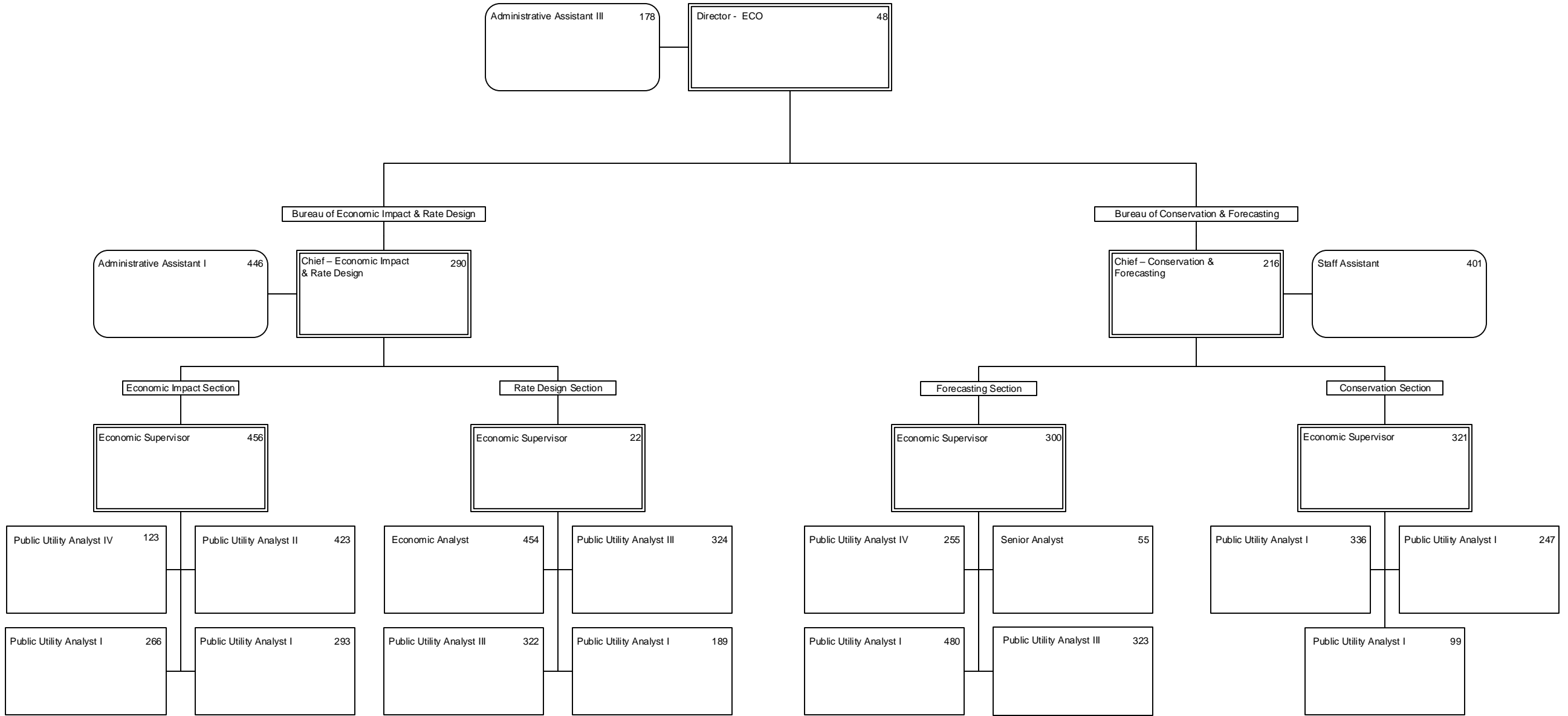


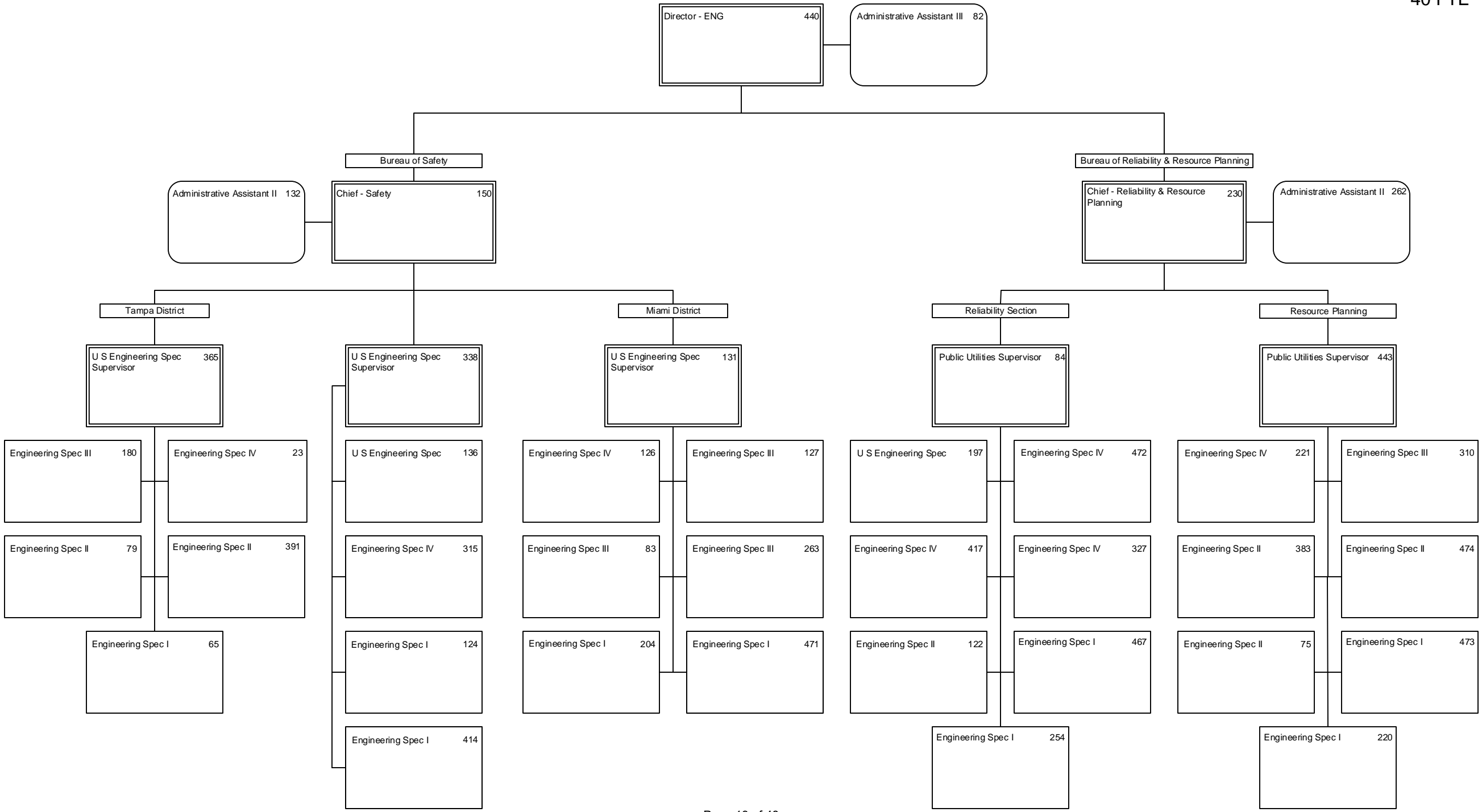
Division of Accounting & Finance

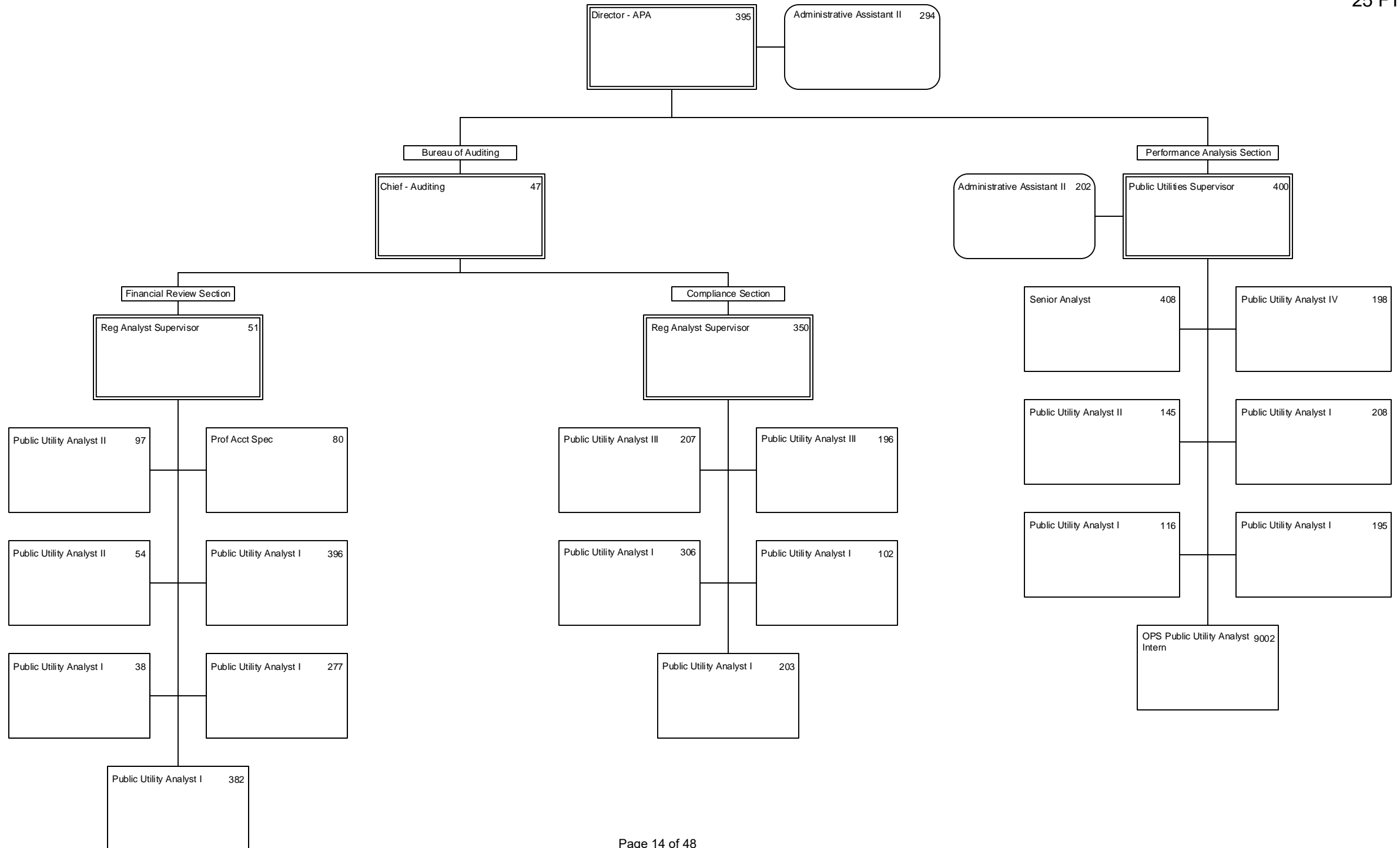


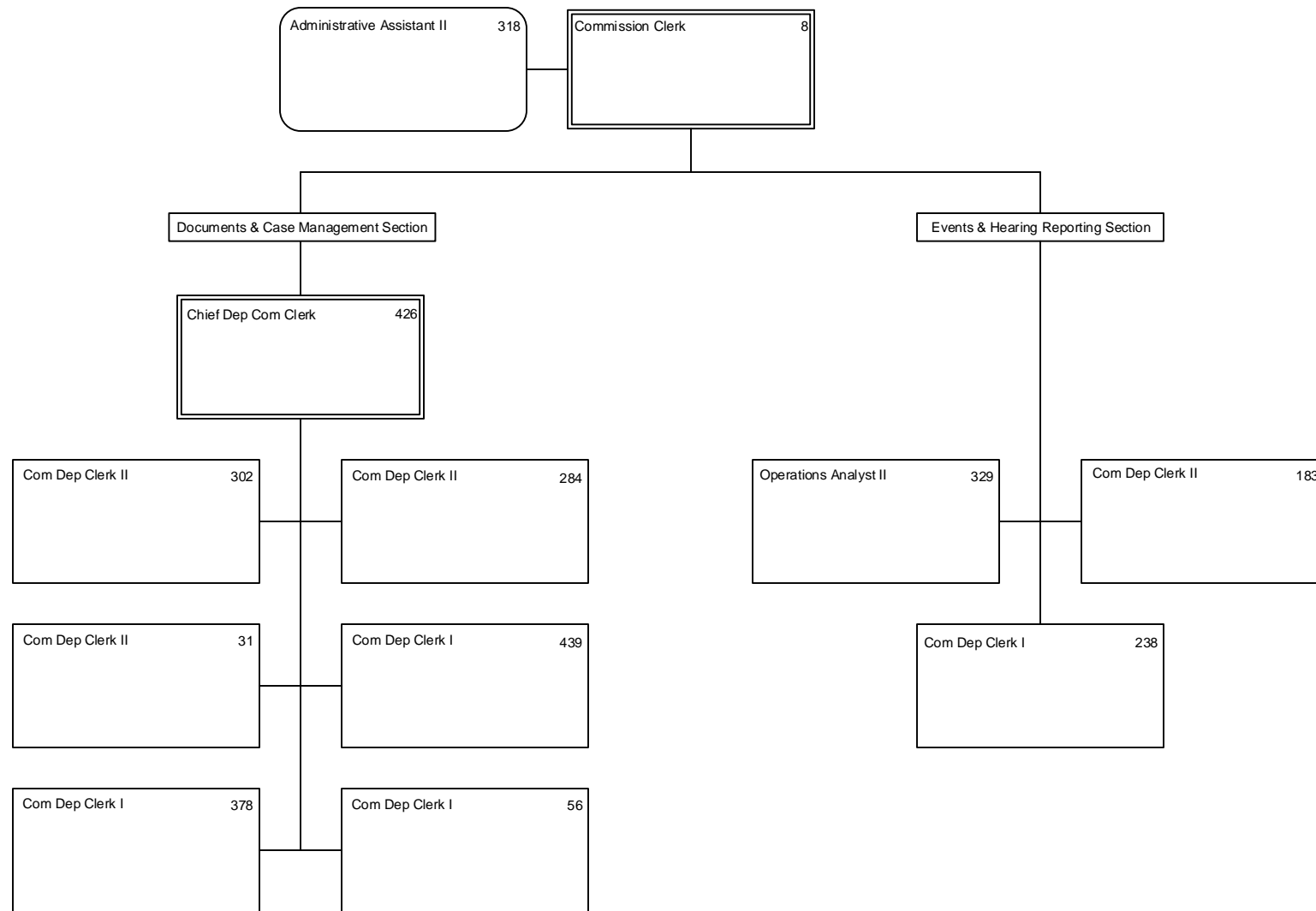


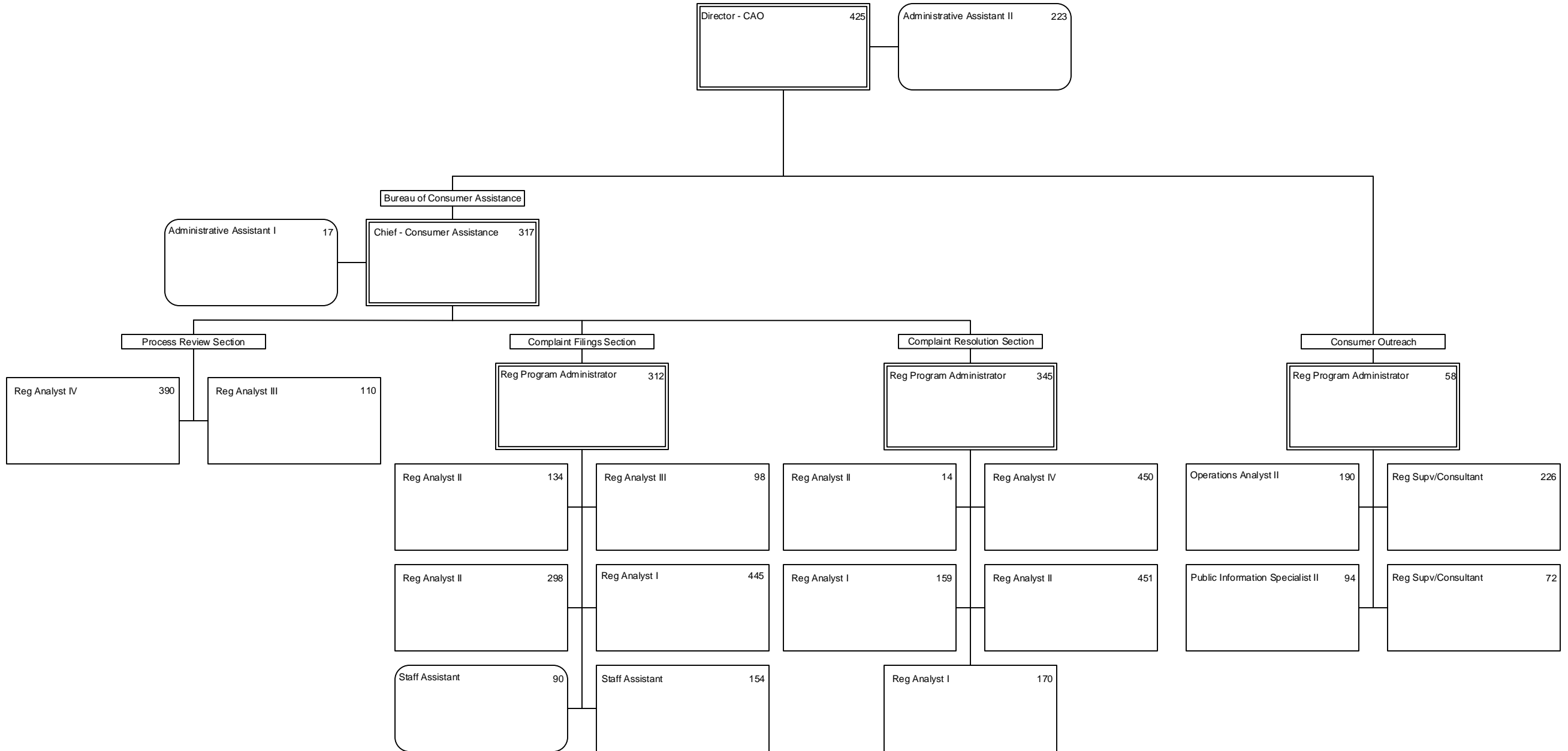
**Lead Worker

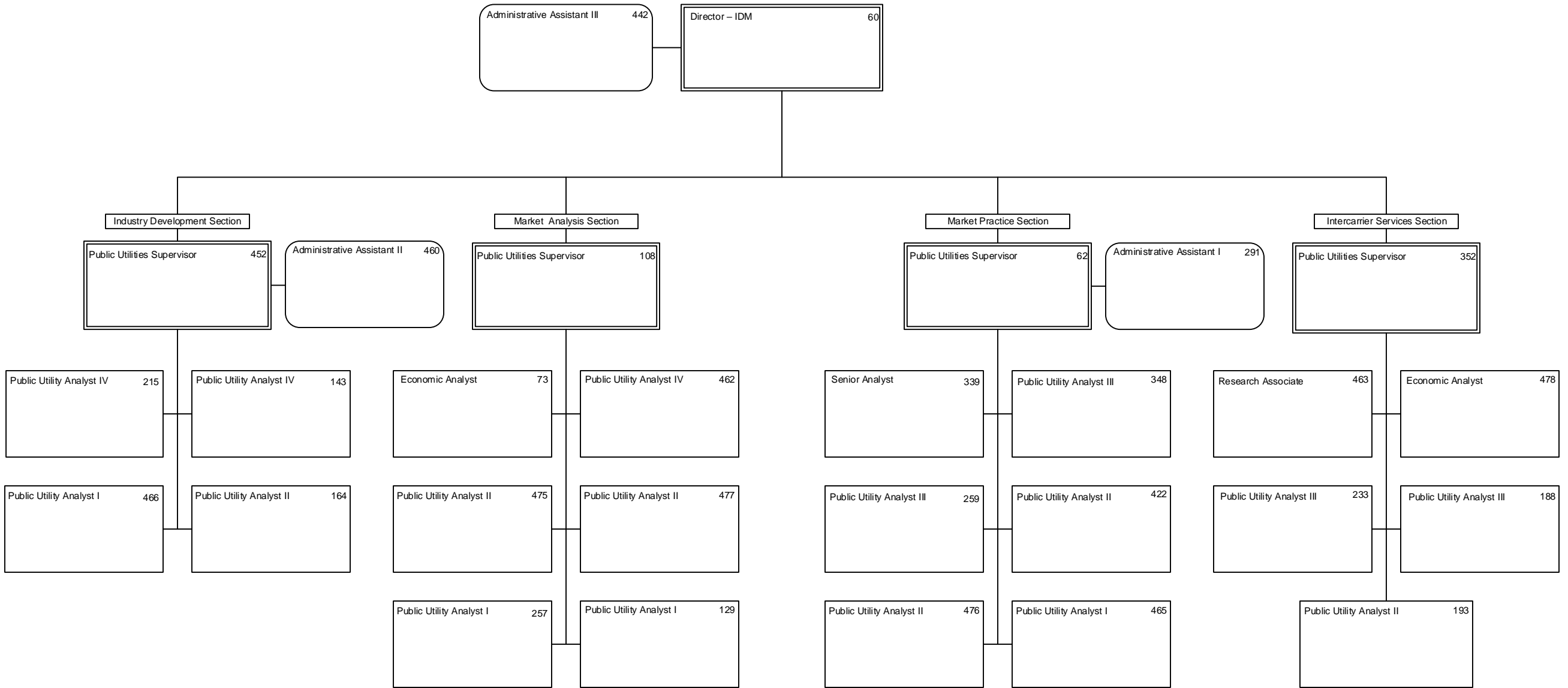












NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2014-2025
STATE OF FLORIDA

SP 09/07/2023 09:43
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT PUBLIC SERVICE COMMISSION

SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD
(RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT:
(NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION
TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE
ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF
PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH
THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND
ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

*** NO ACTIVITIES FOUND ***

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

*** NO DISCREPANCIES FOUND ***

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Florida Public Service Commission Contact: Apryl C. Lynn, Deputy Executive Director - Administrative

Article III, section 19(a)3 of the Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2023 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2024-2025 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2024-2025 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a				
b				
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

* R/B = Revenue or Budget Driver

*** NO RECORDS SELECTED FOR THIS REPORT ***

	COL A03		COL A12		COL A03-A12 AGY REQUEST FY 2024-25 OVER (UNDER)		
	AGY REQUEST FY 2024-25		AGY FIN REQ FY 2024-25		AGY FIN REQ FY 2024-25		CODES
	POS	AMOUNT	POS	AMOUNT	POS	AMOUNT	
<u>PUBLIC SERVICE COMMISSION</u>							61000000
PRG: COMMISSIONERS/ADMIN							61020000
<u>PUBLIC SVRS COMMISSIONERS</u>							61020100
TRUST FUNDS.....	17.00	3,048,429	17.00	3,048,429			2000
	=====		=====		=====		
<u>EXC DIRECTION/SUPPORT SRVS</u>							61020200
TRUST FUNDS.....	52.00	7,154,455	52.00	7,154,455			2000
	=====		=====		=====		
<u>LEGAL SERVICES</u>							61020300
TRUST FUNDS.....	29.00	3,497,921	29.00	3,497,921			2000
	=====		=====		=====		
TOTAL: PRG: COMMISSIONERS/ADMIN BY FUND TYPE							61020000
TRUST FUNDS.....	98.00	13,700,805	98.00	13,700,805			2000
	=====		=====		=====		
<u>PRG: UTIL REG/COMSUM/ASST UTILITY REGULATION</u>							61030000
TRUST FUNDS.....	141.00	14,103,227	141.00	14,103,227			61030100
	=====		=====		=====		2000
<u>AUDITING/PERF ANALYSIS</u>							61030300
TRUST FUNDS.....	24.00	2,690,471	24.00	2,690,471			2000
	=====		=====		=====		
TOTAL: PRG: UTIL REG/COMSUM/ASST BY FUND TYPE							61030000
TRUST FUNDS.....	165.00	16,793,698	165.00	16,793,698			2000
	=====		=====		=====		
TOTAL: PUBLIC SERVICE COMMISSION BY FUND TYPE							61000000
TRUST FUNDS.....	263.00	30,494,503	263.00	30,494,503			2000
	=====		=====		=====		

BUDGET ENTITY	COLUMN A01 ACT PR YR EXP 2022-23 DISP UPDT		COLUMN A02 CURR YR EST EXP 2023-24 DISP UPDT		COLUMN A03 AGY REQUEST FY 2024-25 DISP UPDT		LAST UPDATE		
	DATE	TIME	BY						
61000000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61010000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61020000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61020100 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61020200 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61020300 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61030000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61030100 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
61030300 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	09/15/2023	17:44	PSQ-61

*** END OF REPORT ***

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			22-23 HDF	
			OVER(UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2022-23	22-23 HDF	EXP 2022-23	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>PUBLIC SVRS COMMISSIONERS</u>				61020100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	2,451,609	2,508,712	57,103	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	239,438	331,722	92,284	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	9,460	16,859	7,399	2573
TOTAL: PUBLIC SVRS COMMISSIONERS				61020100
BY FUND				
REGULATORY TRUST FUND.....	2,700,507	2,857,293	156,786	2573

	COL A01	COL B04	COL B04-A01 APPROV BUD 22-23 HDF OVER(UNDER)	
	ACT PR YR EXP 2022-23	APPROV BUD 22-23 HDF	ACT PR YR EXP 2022-23	CODES
	POS AMOUNT	POS AMOUNT	POS AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>EXC DIRECTION/SUPPORT SRVS</u>				61020200
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	4,463,181	4,800,806	337,625	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	13,501	25,667	12,166	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	760,479	976,576	216,097	2573
OPERATING CAPITAL OUTLAY				060000
REGULATORY TRUST FUND.....	114,134	266,200	152,066	2573
SPECIAL CATEGORIES				100000
ACQUISITION/MOTOR VEHICLES				100021
REGULATORY TRUST FUND.....	28,697	41,000	12,303	2573
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	354,320	455,325	101,005	2573
DATA PROCESSING SERVICES				210000
OTHER DATA PROCESSING SVCS				210014
REGULATORY TRUST FUND.....	39,755	45,699	5,944	2573

	COL A01		COL B04		COL B04-A01 APPROV BUD 22-23 HDF OVER(UNDER)		
	ACT PR YR EXP 2022-23		APPROV BUD 22-23 HDF		ACT PR YR EXP 2022-23		CODES
	POS	AMOUNT	POS	AMOUNT	POS	AMOUNT	
PUBLIC SERVICE COMMISSION							61000000
PRG: COMMISSIONERS/ADMIN							61020000
EXC DIRECTION/SUPPORT SRVS							61020200
TOTAL: EXC DIRECTION/SUPPORT SRVS BY FUND							61020200
REGULATORY TRUST FUND.....		5,774,067		6,611,273		837,206	2573
	=====		=====		=====		

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			22-23 HDF	
			OVER(UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2022-23	22-23 HDF	EXP 2022-23	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
LEGAL SERVICES				61020300
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	2,329,194	2,823,830	494,636	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	265,596	357,938	92,342	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	59,018	72,955	13,937	2573
TOTAL: LEGAL SERVICES				61020300
BY FUND				
REGULATORY TRUST FUND.....	2,653,808	3,254,723	600,915	2573

	COL A01	COL B04	COL B04-A01 APPROV BUD 22-23 HDF OVER(UNDER)	
	ACT PR YR EXP 2022-23	APPROV BUD 22-23 HDF	ACT PR YR EXP 2022-23	CODES
	POS AMOUNT	POS AMOUNT	POS AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: UTIL REG/COMSUM/ASST				61030000
UTILITY REGULATION				61030100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	9,533,581	11,600,368	2,066,787	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	6,209	25,667	19,458	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	1,263,995	1,496,595	232,600	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	316,792	373,298	56,506	2573
TOTAL: UTILITY REGULATION				61030100
BY FUND				
REGULATORY TRUST FUND.....	11,120,577	13,495,928	2,375,351	2573

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			22-23 HDF	
			OVER(UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2022-23	22-23 HDF	EXP 2022-23	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: UTIL REG/COMSUM/ASST				61030000
AUDITING/PERF ANALYSIS				61030300
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	1,531,050	2,266,714	735,664	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	163,505	330,375	166,870	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	61,736	72,955	11,219	2573
TOTAL: AUDITING/PERF ANALYSIS				61030300
BY FUND				
REGULATORY TRUST FUND.....	1,756,291	2,670,044	913,753	2573
TOTAL: PUBLIC SERVICE COMMISSION				61000000
BY FUND TYPE				
TRUST FUNDS.....	24,005,250	28,889,261	4,884,011	2000

	COL A01	COL B08	COL B08-A01 C2-23 DISB + APRVD CF OVER(UNDER)	CODES
	ACT PR YR EXP 2022-23 POS AMOUNT	C2-23 DISB + APRVD CF POS AMOUNT	ACT PR YR EXP 2022-23 POS AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>PUBLIC SVRS COMMISSIONERS</u>				61020100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	2,451,609	2,451,608	1-	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	239,438	239,438		2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	9,460	9,460		2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	3,064	3,064		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	5,061	5,061		2573
<u>EXC DIRECTION/SUPPORT SRVS</u>				61020200
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	4,463,181	4,463,183	2	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	13,501	13,501		2573

	COL A01	COL B08	COL B08-A01 C2-23 DISB + APRVD CF OVER(UNDER)	CODES
	ACT PR YR EXP 2022-23 POS AMOUNT	C2-23 DISB + APRVD CF POS AMOUNT	ACT PR YR EXP 2022-23 POS AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
EXC DIRECTION/SUPPORT SRVS				61020200
EXPENSES				040000
REGULATORY TRUST FUND.....	760,479	760,478	1-	2573
OPERATING CAPITAL OUTLAY				060000
REGULATORY TRUST FUND.....	114,134	114,134		2573
SPECIAL CATEGORIES				100000
ACQUISITION/MOTOR VEHICLES				100021
REGULATORY TRUST FUND.....	28,697	28,697		2573
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	354,320	354,320		2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	10,728	10,728		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	22,155	22,155		2573
DATA PROCESSING SERVICES				210000
OTHER DATA PROCESSING SVCS				210014
REGULATORY TRUST FUND.....	39,755	39,755		2573

	COL A01	COL B08	COL B08-A01 C2-23 DISB + APRVD CF OVER(UNDER)	CODES
	ACT PR YR EXP 2022-23 POS AMOUNT	C2-23 DISB + APRVD CF POS AMOUNT	ACT PR YR EXP 2022-23 POS AMOUNT	
PUBLIC SERVICE COMMISSION PRG: COMMISSIONERS/ADMIN EXC DIRECTION/SUPPORT SRVS				61000000 61020000 61020200
DATA PROCESSING SERVICES NORTHWEST REGIONAL DC				210000 210023
REGULATORY TRUST FUND.....	55,323	55,323		2573
<u>LEGAL SERVICES</u> SALARIES AND BENEFITS				61020300 010000
REGULATORY TRUST FUND.....	2,329,194	2,329,193	1-	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	11,812	11,812		2573
EXPENSES				040000
REGULATORY TRUST FUND.....	265,596	265,594	2-	2573
SPECIAL CATEGORIES CONTRACTED SERVICES				100000 100777
REGULATORY TRUST FUND.....	59,018	59,018		2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	4,974	4,974		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	10,750	10,750		2573

	COL A01	COL B08	COL B08-A01 C2-23 DISB + APRVD CF OVER(UNDER)	CODES
	ACT PR YR EXP 2022-23 POS AMOUNT	C2-23 DISB + APRVD CF POS AMOUNT	ACT PR YR EXP 2022-23 POS AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: UTIL REG/COMSUM/ASST				61030000
UTILITY REGULATION				61030100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	9,533,581	9,533,579	2-	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	6,209	6,209		2573
EXPENSES				040000
REGULATORY TRUST FUND.....	1,263,995	1,263,991	4-	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	316,792	316,791	1-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	26,047	26,047		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	46,497	46,497		2573
AUDITING/PERF ANALYSIS				61030300
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	1,531,050	1,531,050		2573

	COL A01	COL B08	COL B08-A01	
			C2-23 DISB	
			+ APRVD CF	
			OVER(UNDER)	
	ACT PR YR	C2-23 DISB	ACT PR YR	
	EXP 2022-23	+ APRVD CF	EXP 2022-23	
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: UTIL REG/COMSUM/ASST				61030000
AUDITING/PERF ANALYSIS				61030300
EXPENSES				040000
REGULATORY TRUST FUND.....	163,505	163,505		2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	61,736	61,734	2-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	5,488	5,488		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	9,246	9,246		2573
TOTAL: REPORT				
TOTAL REPORT.....	24,216,395	24,216,383	12-	

*** NO DIFFERENCES FOUND FOR THIS REPORT ***

COL A03		COL A04		COL A05		
AGY REQUEST		AGY REQ N/R		AG REQ ANZ		
FY 2024-25		FY 2024-25		FY 2024-25		
POS	AMOUNT	POS	AMOUNT	POS	AMOUNT	CODES

NO RECORDS SELECTED FOR REPORTING

COL A03		COL A04		COL A03-A04		
AGY REQUEST		AGY REQ N/R		AGY REQUEST		
FY 2024-25		FY 2024-25		FY 2024-25		
				OVER(UNDER)		
AGY REQUEST		AGY REQ N/R		AGY REQ N/R		
FY 2024-25		FY 2024-25		FY 2024-25		
POS	AMOUNT	POS	AMOUNT	POS	AMOUNT	CODES

NO NEGATIVE APPROPRIATION CATEGORIES FOUND

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): **Florida Public Service Commission**

Agency Budget Officer/OPB Analyst Name: **Peter Queirola / Erin Riley**

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A36, A10, IA1, IA4, IA5, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Y	Y	Y	Y	Y
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Y	Y	Y	Y	Y

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Y	Y	Y	Y	Y
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Y	Y	Y	Y	Y
TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.					

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 57 of the LBR Instructions?	Y	Y	Y	Y	Y
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Y	Y	Y	Y	Y
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 15 through 28)? Do they clearly describe the issue?	Y	Y	Y	Y	Y

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	N/A	N/A	N/A	N/A	N/A
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Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): **Florida Public Service Commission**

Agency Budget Officer/OPB Analyst Name: **Peter Queirola / Erin Riley**

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300

AUDITS:

3.2	Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Y	Y	Y	Y	Y
3.3	Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Y	Y	Y	Y	Y
TIP	Generally look for and be able to fully explain significant differences between A02 and A03.					
TIP	Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
TIP	Requests for appropriations which require advance payment authority must use the subtitle "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					

4. EXHIBIT D (EADR, EXD)

4.1	Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 60 of the LBR Instructions?	Y	Y	Y	Y	Y
4.2	Is the program component code and title used correct?	Y	Y	Y	Y	Y
TIP	Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					

5. EXHIBIT D-1 (ED1R, EXD1)

5.1	Are all object of expenditures positive amounts? (This is a manual check.)	Y	Y	Y	Y	Y
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AUDITS:

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Y	Y	Y	Y	Y
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Y	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): **Florida Public Service Commission**

Agency Budget Officer/OPB Analyst Name: **Peter Queirola / Erin Riley**

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300

5.4 A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Y	Y	Y	Y	Y
TIP If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2022-23 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1 Are issues appropriately aligned with appropriation categories?	Y	Y	Y	Y	Y
TIP Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1 Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 28 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.2 Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 63 through 70 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.3 Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 67 through 70 of the LBR Instructions?	Y	Y	Y	Y	Y
7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Y	Y	Y	Y	Y
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Public Service Commission
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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	N/A	N/A	N/A	N/A	N/A
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 95 of the LBR Instructions.)	Y	Y	Y	Y	Y
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	Y	Y	Y	Y	Y
7.9 Does the issue narrative reference the specific county(ies) where applicable?	Y	Y	Y	Y	Y
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #24-003?	Y	Y	Y	Y	Y
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	Y	Y	Y	Y	Y
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	N/A	N/A	N/A	N/A	N/A
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	N/A	N/A	N/A	N/A	N/A
7.14 Do the amounts reflect appropriate FSI assignments?	N/A	N/A	N/A	N/A	N/A
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	Y	Y	Y	Y	Y
7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 27 and 89 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	N/A	N/A	N/A	N/A	N/A
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	N/A	N/A	N/A	N/A	N/A

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): **Florida Public Service Commission**

Agency Budget Officer/OPB Analyst Name: **Peter Queirola / Erin Riley**

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Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
7.19	Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
7.20	Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	Y	Y	Y	Y	Y
7.21	Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	N/A	N/A	N/A	N/A	N/A
7.22	Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	N/A	N/A	N/A	N/A	N/A
7.23	Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	N/A	N/A	N/A	N/A	N/A
7.24	Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Y	Y	Y	Y	Y
7.25	Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2023-24? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2023-24. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	Y	Y	Y	Y	Y
TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.					
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 63 through 70 of the LBR Instructions.					
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.					
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).					

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Public Service Commission
Agency Budget Officer/OPB Analyst Name: Peter Queirola / Erin Riley

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300

TIP If an appropriation made in the FY 2023-24 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.

8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level) (Required to be posted to the Florida Fiscal Portal)

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	Y	Y	Y	Y	Y
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Y	Y	Y	Y	Y
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Y	Y	Y	Y	Y
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Y	Y	Y	Y	Y
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Y	Y	Y	Y	Y
8.6	Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	N/A	N/A	N/A	N/A	N/A
8.7	If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	Y	Y	Y	Y	Y
8.8	If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	Y	Y	Y	Y	Y
8.9	Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Y	Y	Y	Y	Y
8.10	Are the statutory authority references correct?	Y	Y	Y	Y	Y
8.11	Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Y	Y	Y	Y	Y
8.12	Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Y	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

Department/Budget Entity (Service): **Florida Public Service Commission**

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Y	Y	Y	Y	Y
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	Y	Y	Y	Y	Y
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	Y	Y	Y	Y	Y
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Y	Y	Y	Y	Y
8.17 If applicable, are nonrecurring revenues entered into Column A04?	N/A	N/A	N/A	N/A	N/A
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Y	Y	Y	Y	Y
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Y	Y	Y	Y	Y
8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Y	Y	Y	Y	Y
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Y	Y	Y	Y	Y
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	N/A	N/A	N/A	N/A	N/A
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Y	Y	Y	Y	Y
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	Y	Y	Y	Y	Y
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	Y	Y	Y	Y	Y
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	Y	Y	Y	Y	Y
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	N/A	N/A	N/A	N/A	N/A
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	Y	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300

8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	Y	Y	Y	Y	Y
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AUDITS:

8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Y	Y	Y	Y	Y
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8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Y	Y	Y	Y	Y
--	---	---	---	---	---

8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Y	Y	Y	Y	Y
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8.33 Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Y	Y	Y	Y	Y
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8.34 Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	Y	Y	Y	Y	Y
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TIP The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
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TIP Determine if the agency is scheduled for trust fund review. (See pages 121 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
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TIP Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
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TIP Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					
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9. SCHEDULE II (PSCR, SC2)

AUDIT:

9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 156 of the LBR Instructions.)	Y	Y	Y	Y	Y
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10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 91 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
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10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 94 and 95 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.	Y	Y	Y	Y	Y
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Fiscal Year 2024-25 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	61020100	61020200	61020300	61030100	61030300

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?	N/A	N/A	N/A	N/A	N/A
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.	N/A	N/A	N/A	N/A	N/A
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13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 100 through 103 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)	Y	Y	Y	Y	Y
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.					

15. SCHEDULE VIIIC (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 105-109 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Y	Y	Y	Y	Y
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Y	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2022-23 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
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Fiscal Year 2024-25 LBR Technical Review Checklist

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16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Y	Y	Y	Y	Y
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	N/A	N/A	N/A	N/A	N/A
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Y	Y	Y	Y	Y
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Y	Y	Y	Y	Y
TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.					

17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

17.1 Do exhibits and schedules comply with LBR Instructions (pages 53 through 109 of the LBR Instructions), and are they accurate and complete?	Y	Y	Y	Y	Y
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Y	Y	Y	Y	Y
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Y	Y	Y	Y	Y
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 129 and 130 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	N/A	N/A	N/A	N/A	N/A
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	N/A	N/A	N/A	N/A	N/A

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 155 through 157) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	Y	Y	Y	Y	Y
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	Y	Y	Y	Y	Y
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	Y	Y	Y	Y	Y

Fiscal Year 2024-25 LBR Technical Review Checklist

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18.4	Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	Y	Y	Y	Y	Y
18.5	Are the appropriate counties identified in the narrative?	N/A	N/A	N/A	N/A	N/A
18.6	Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	N/A	N/A	N/A	N/A	N/A
TIP	Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1	Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Y	Y	Y	Y	Y
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