

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

STATE OF FLORIDA



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

Public Service Commission

October 15, 2024

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 2025-26 Fiscal Year. This submission has been approved by the Commissioners.

Sincerely,

A handwritten signature in blue ink, appearing to read "Braulio L. Baez".

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: 2025 - 2026

Department: Florida Public Service Commission

Chief Internal Auditor: Valerie Peacock

Budget Entity: 61100101007

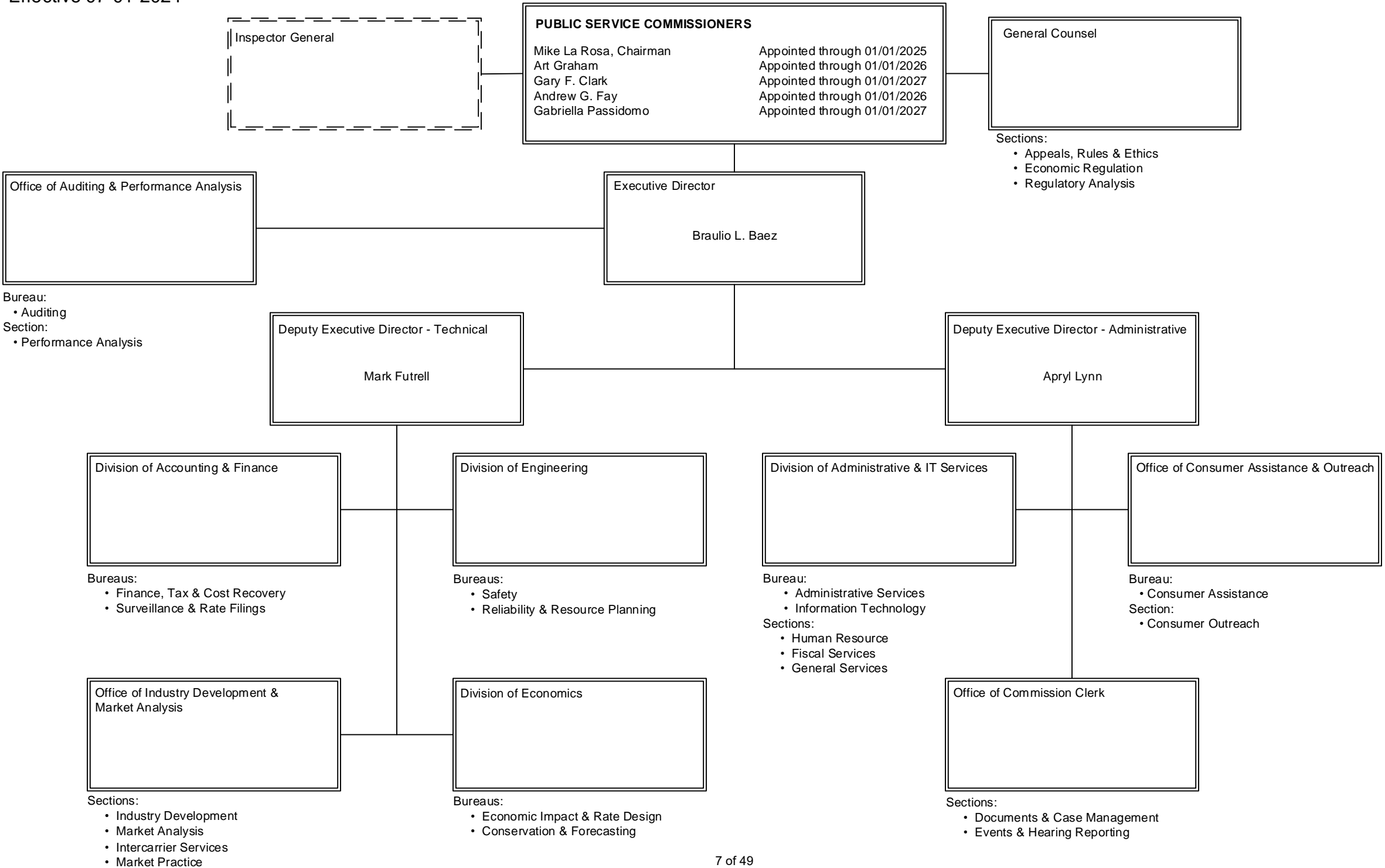
Phone Number: 850 413-6071

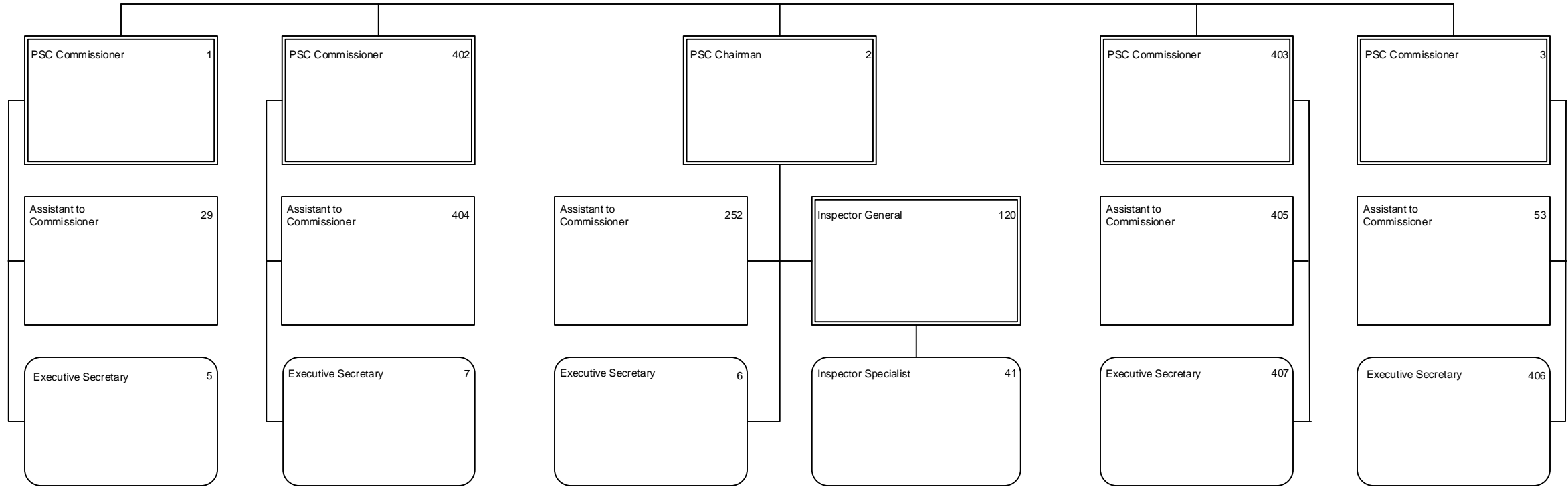
(1)	(2)	(3)	(4)	(5)	(6)
REPORT NUMBER	PERIOD ENDING	UNIT/AREA	SUMMARY OF FINDINGS AND RECOMMENDATIONS	SUMMARY OF CORRECTIVE ACTION TAKEN	ISSUE CODE
A-2324PSC-001	5/21/2024	Division of Administrative and IT Services	Audits of agencies' cybersecurity program are confidential pursuant to Section 282.318(4)(g), F.S.		
A-2324PSC-005	4/29/2024	Office of Auditing and Performance Analysis	<p>FINDING 1: The Office of Auditing and Performance Analysis (APA) Bureau of Auditing (Bureau) did not always accurately or completely document Audit Service Request (ASR) test steps for the completed audits included in our sample.</p> <p>RECOMMENDATION We recommended that Commission leadership work with the APA to establish collaborative processes which will bridge the gap of experience and staff development. We recommended that processes be established to increase communication and cross-training between divisions. We further recommended that APA management establish processes to document the review of audit results and work papers consistent with the Audit Working Paper Review Guide outlined in the Audit Manual. This should include the documented review of work papers by the Director as necessary to ensure the accuracy of results as well as for management and staff development. We recommended that APA ensure that the methodology used in the calculation of adjustments and audit conclusions be explained and documented in the report and/or work papers. Lastly, we recommended APA develop a quality control process which incorporates constructive feedback from technical divisions upon the conclusion of each audit.</p>	<p>(1) APA agreed with the recommendation and will provide lead staff members with a copy of the ASR and Audit Program for review. In addition, APA staff will meet with the lead staff to discuss suggested modifications to the ASR, any issues/questions that arise during the audit, and potential issues/findings. In addition, a detailed management review will be included in the workpapers. A checklist incorporating the Work Paper Review Guide was created and will be used for the final review of work papers. APA's newly implemented collaborating processes will ensure that APA is clear regarding the ASR audit objectives. Lastly, APA has developed a quality control process which incorporates constructive feedback from technical divisions upon the conclusion of each audit.</p>	

A-2324PSC-005	4/29/2024	Office of Auditing and Performance Analysis	<p>FINDING 2: APA's Standard Operating Procedures (SOP) were not dated and did not include the Director's approval. Some SOPs were outdated or in need of clarification and revision. In addition, APA's Audit Manual lacked specific guidance and procedures for certain audit projects. Lastly, For the Staff Assisted Rate Case (SARC) audits included in our sample, did not consistently follow the steps listed in the Audit Manual.</p> <p>RECOMMENDATION We recommended that APA take necessary steps to regularly review and update its SOPs and the Audit Manual to ensure that these procedural documents provide reliable, up to date, and relevant reference material for staff use in conducting each type of audit. The Audit Manual should also outline processes which align with the needs of Commission staff. As such, any updates to the Audit Manual should include review and input from technical division management and staff.</p>	(2) APA agreed with the recommendation and reviewed and subsequently revised or deleted each SOP. In addition, four new SOPs were created and finalized. APA will review its SOPs annually, beginning January 2025, to ensure they remain pertinent and up to date. The APA Audit Manual is currently under revision. Final revisions, including input from technical staff, are expected by December 2024.	
A-2324PSC-003	11/26/2023	Division of Administrative and IT Services	Audits of agencies' cybersecurity program are confidential pursuant to Section 282.318(4)(g), F.S.		
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.		
2223-01	3/8/2023	Division of Engineering	<p>FINDING 1: The Division of Engineering (ENG) 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 ENG ensure the selected electric inspections are completed timely in accordance with SOP 1102. We also recommended ENG 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 ENG 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>	(1) ENG agreed with the finding, updated SOP 1102, is actively recruiting additional staff for inspections, and demonstrated that inspection extensions were being appropriately addressed.	
2223-01	3/8/2023	Division of Engineering	<p>FINDING 2: ENG'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 that ENG ensure all electric inspections are accurately and timely entered into Esafe in accordance with SOP 1102. We additionally recommended ENG review the current requirements in SOP 1102. If management determines the current requirements are not feasible or no longer desired by ENG, 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) ENG agreed with the recommendation. ENG further updated SOP 1102 and demonstrated that inspections were being entered in the PSC Web Esafe System in a timely manner.	

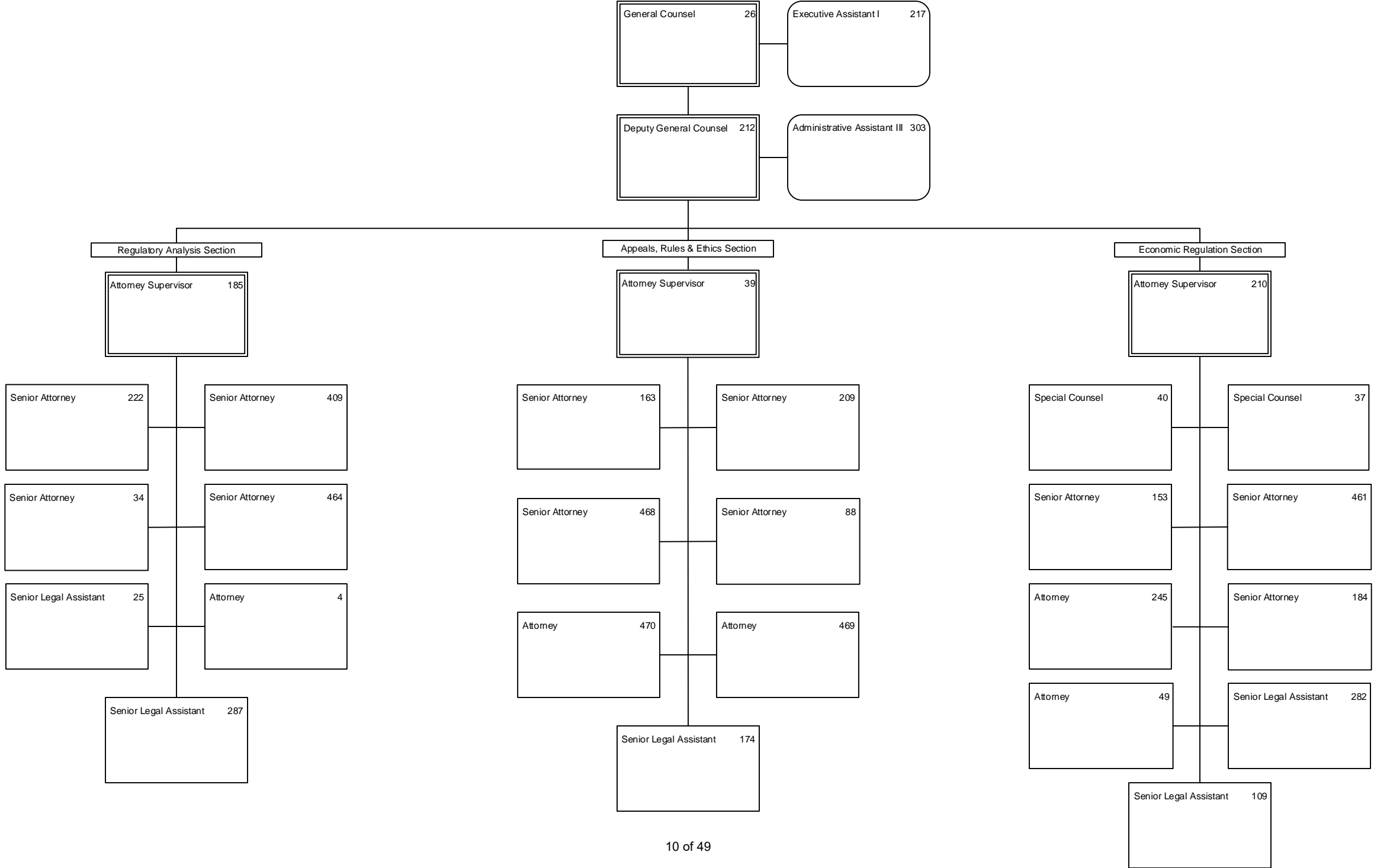
2223-01	3/8/2023	Division of Engineering	<p>FINDING 3: ENG's Bureau of Safety did not formally document the reason as to why the utilities were inspected more than three consecutive years by the same gas safety inspector in accordance with SOP 1010.</p> <p>RECOMMENDATION We recommended ENG ensure that 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 ENG work with the Bureau to develop a process to document the reason for continued single reviewer.</p>	(3) ENG agreed with the recommendation. ENG updated SOP 1010, and has demonstrated that appropriate efforts were being made to ensure rotate inspectors. Deviations from the policy were addressed and documented.	
2122-59	9/27/2022	Division of Administrative and IT Services	<p>FINDING 1: The Division of Administrative and IT Services (AIT) did not comply with all requirements outlined in Section 215.985(14)(a) F.S. for five sampled contracts as follows: - management did not enter the contract information for two contracts within 30 calendar days of execution. - management did not enter all required contract documentation into FACTS for one contract. - management management entered an incorrect method of procurement in FACTS for two contracts.</p> <p>RECOMMENDATION We recommended AIT ensure all required contract data and documents are entered in FACTS within the statutory thirty-day deadline. We additionally recommended AIT ensure the correct methods of procurement are reflected in FACTS.</p>	(1) AIT 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.	

2021-38	7/25/2022	Division of Administrative and IT Services	<p>FINDING 1:Rental Costs of Real Property and Equipment.</p> <p>An incorrect amount was requested for the 2020 Rental Costs of Real Property and Equipment on the Pipeline Safety Year End Payment Request form. AIT 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</p> <p>We recommended the AIT implement the following:</p> <ul style="list-style-type: none"> - 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 	(1) AIT agreed with the recommendation. A dedicated grant manager was established. AIT 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. AIT 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</p> <p>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</p> <p>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>	(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 reimbursement.	

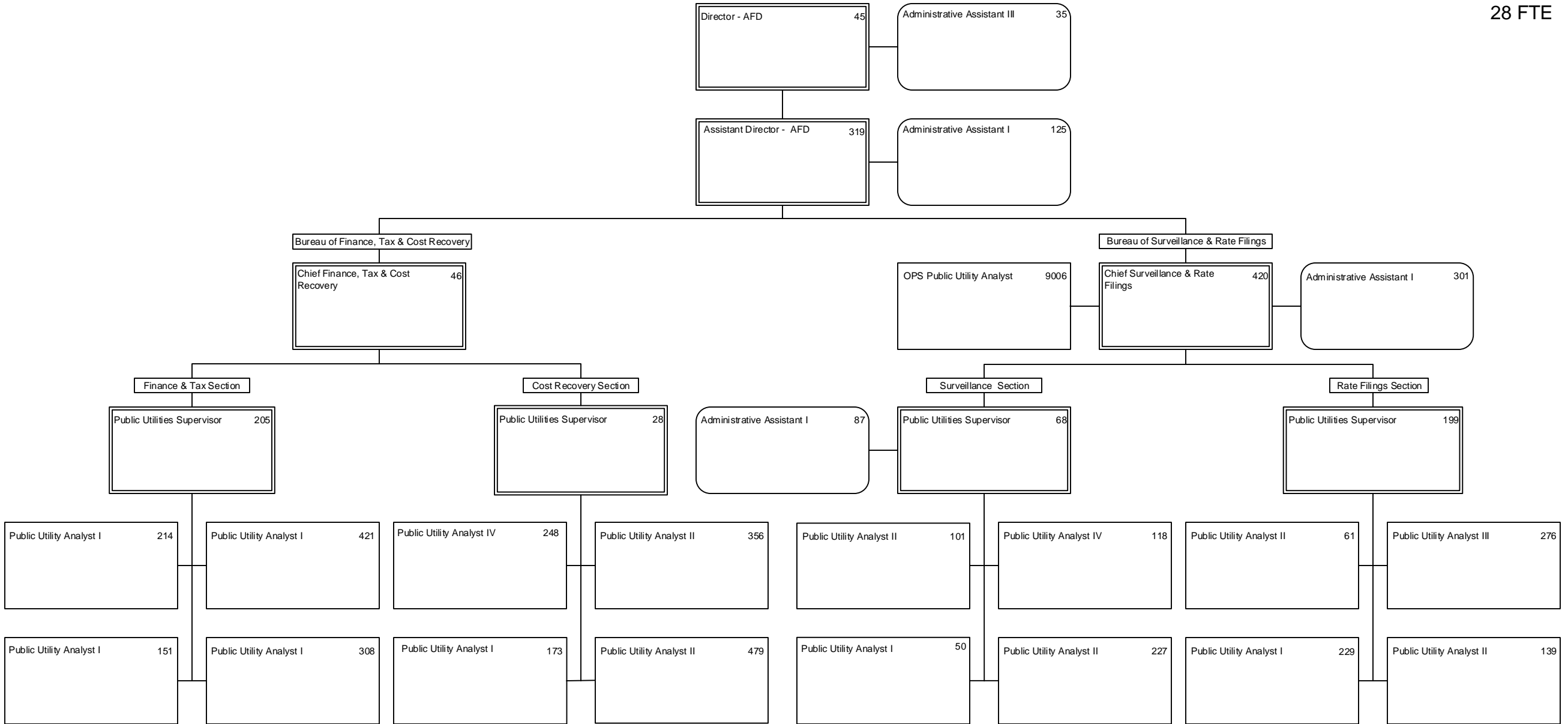


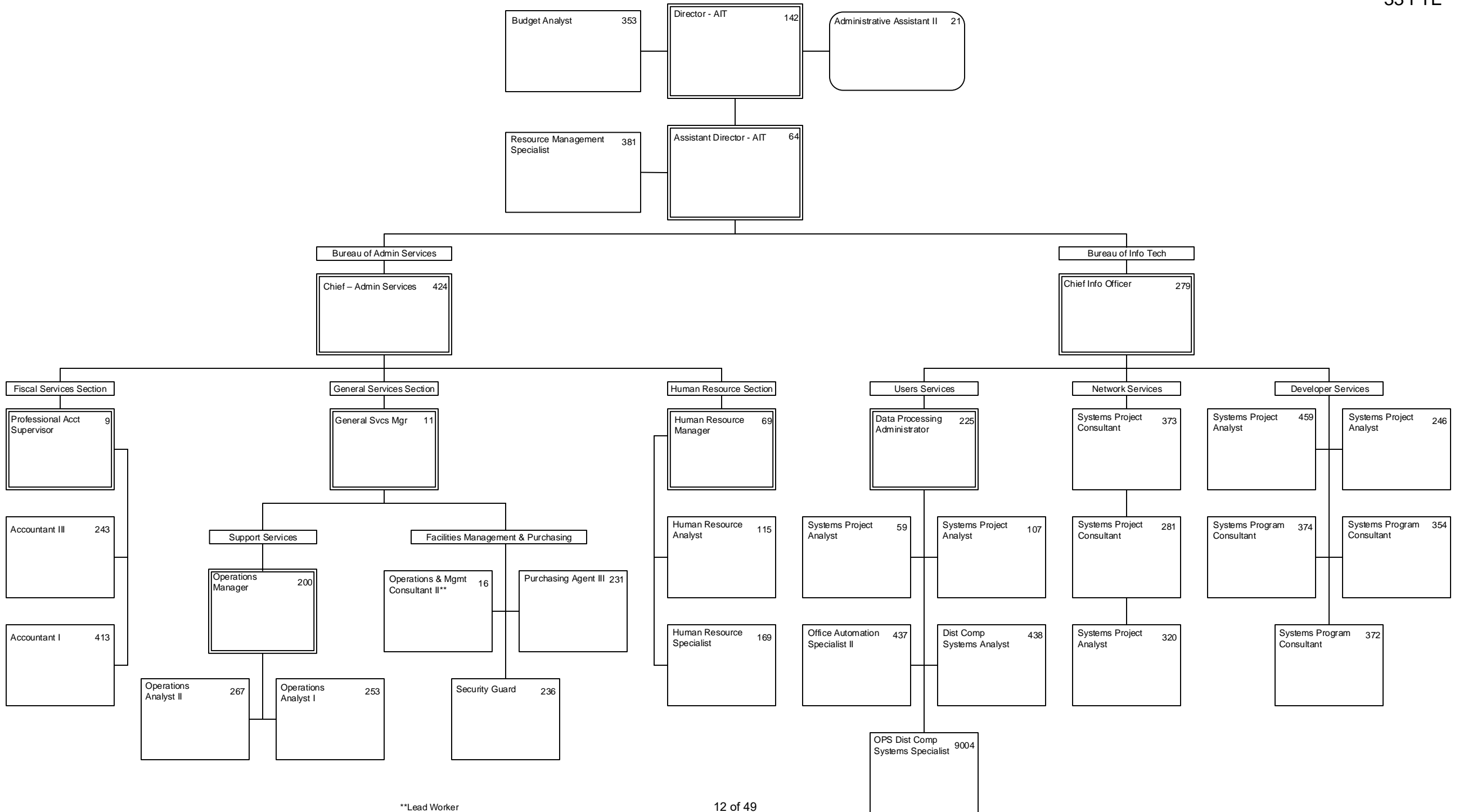




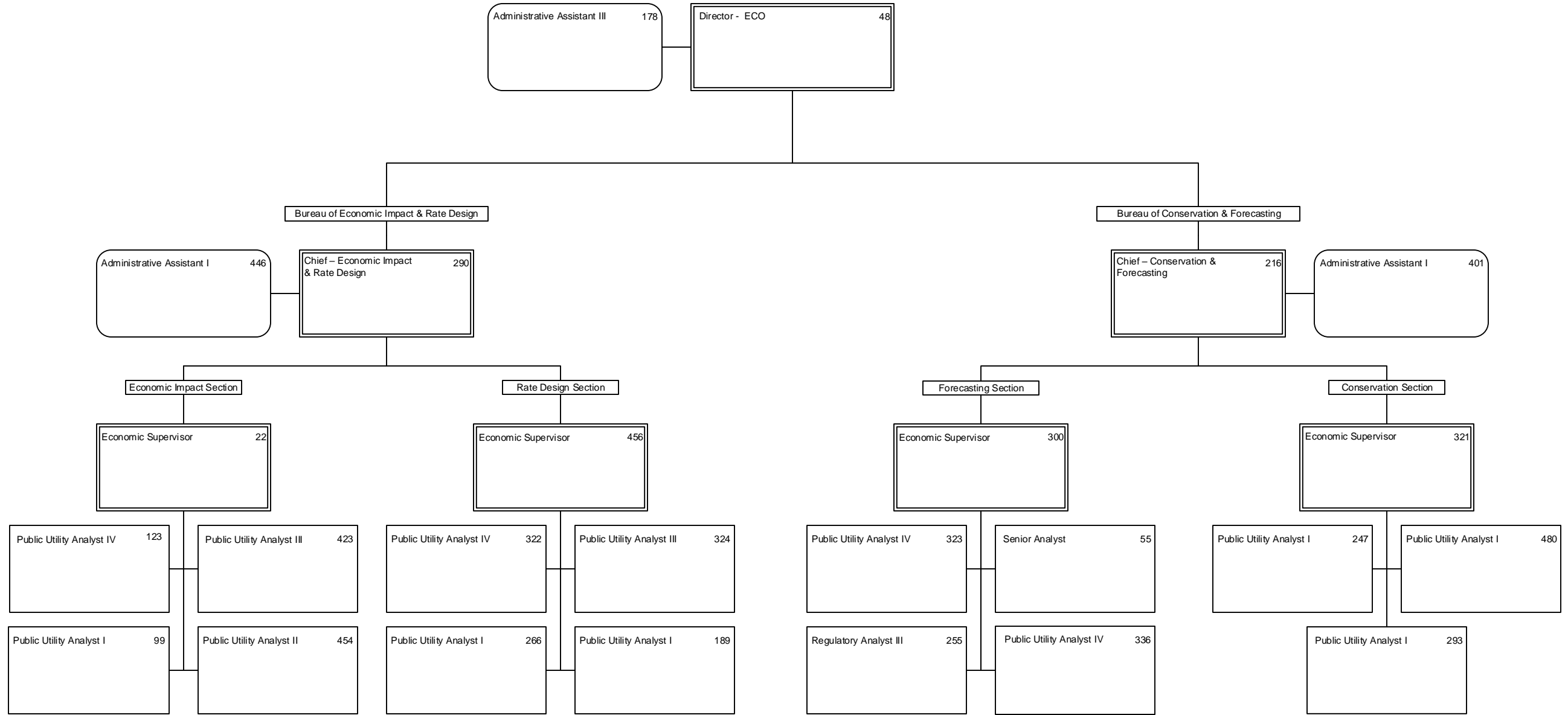


Division of Accounting & Finance

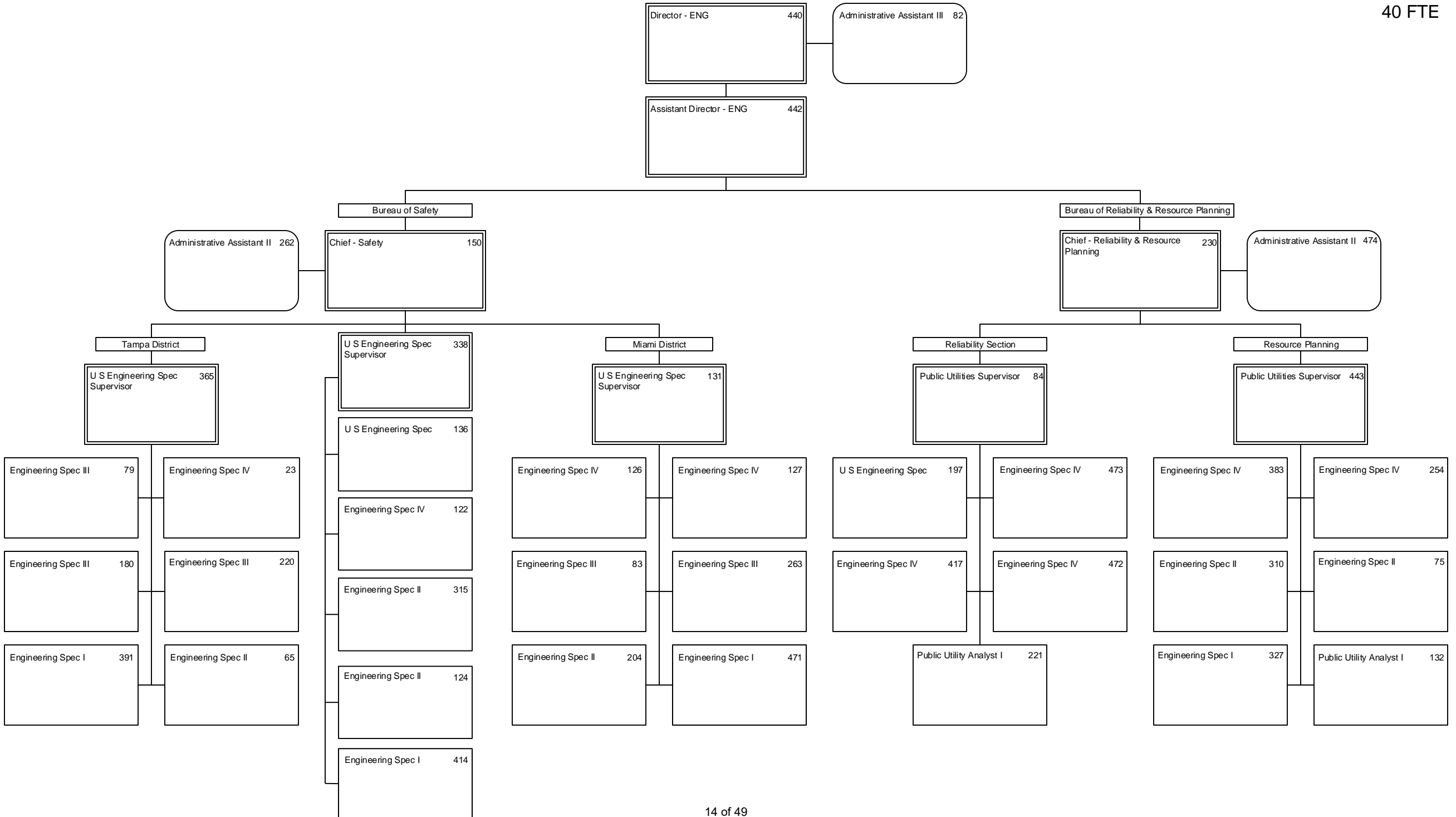


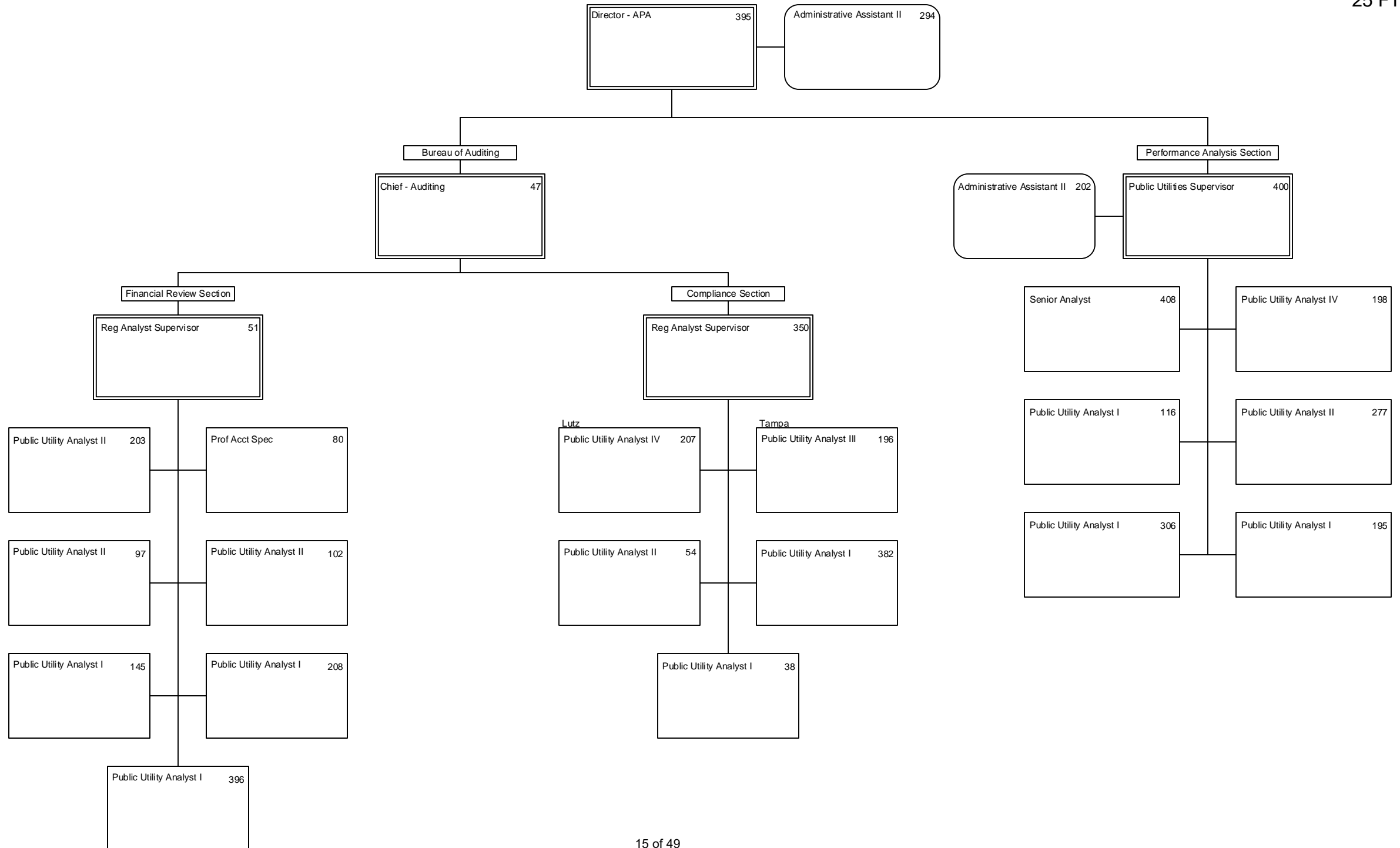


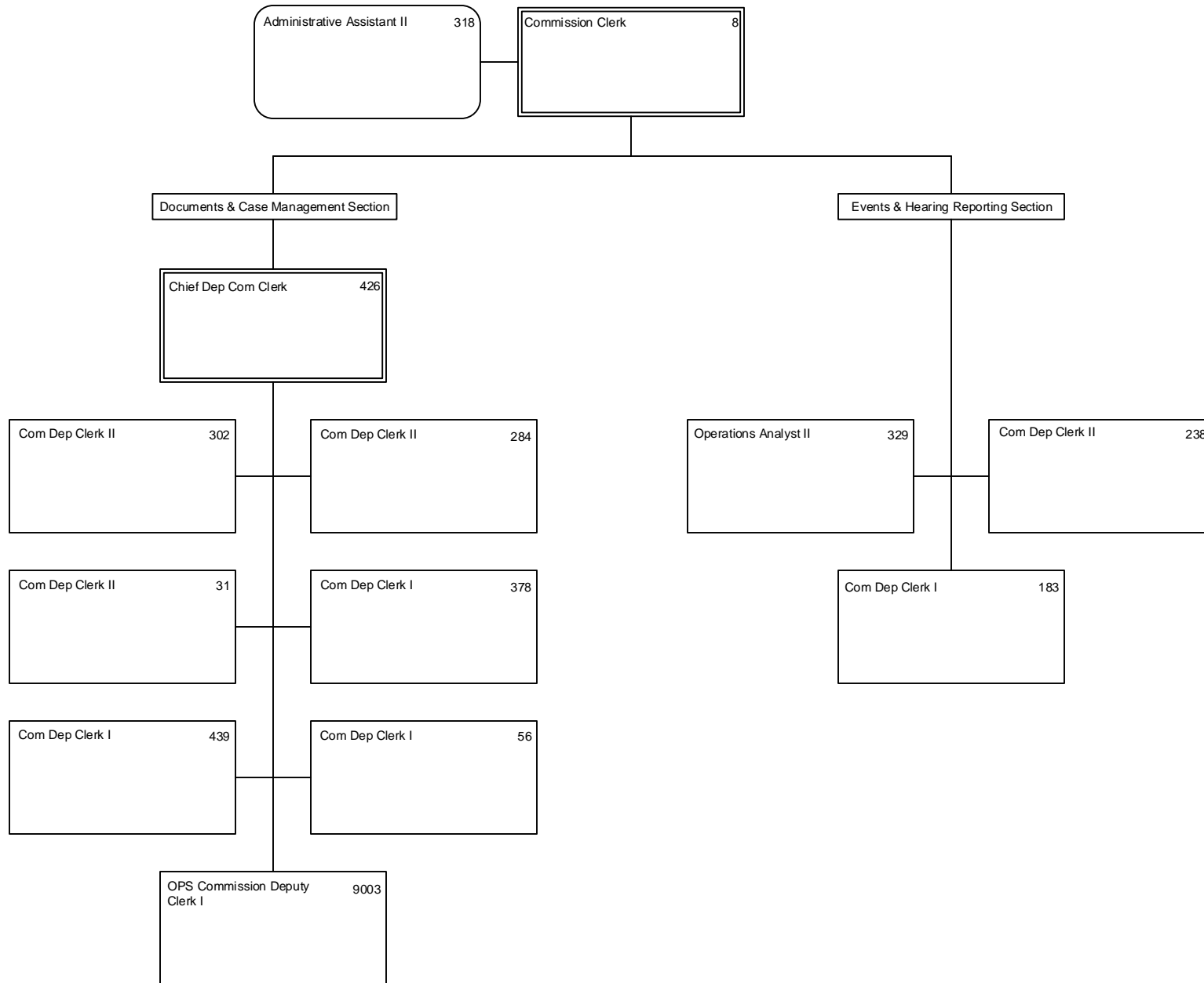
**Lead Worker

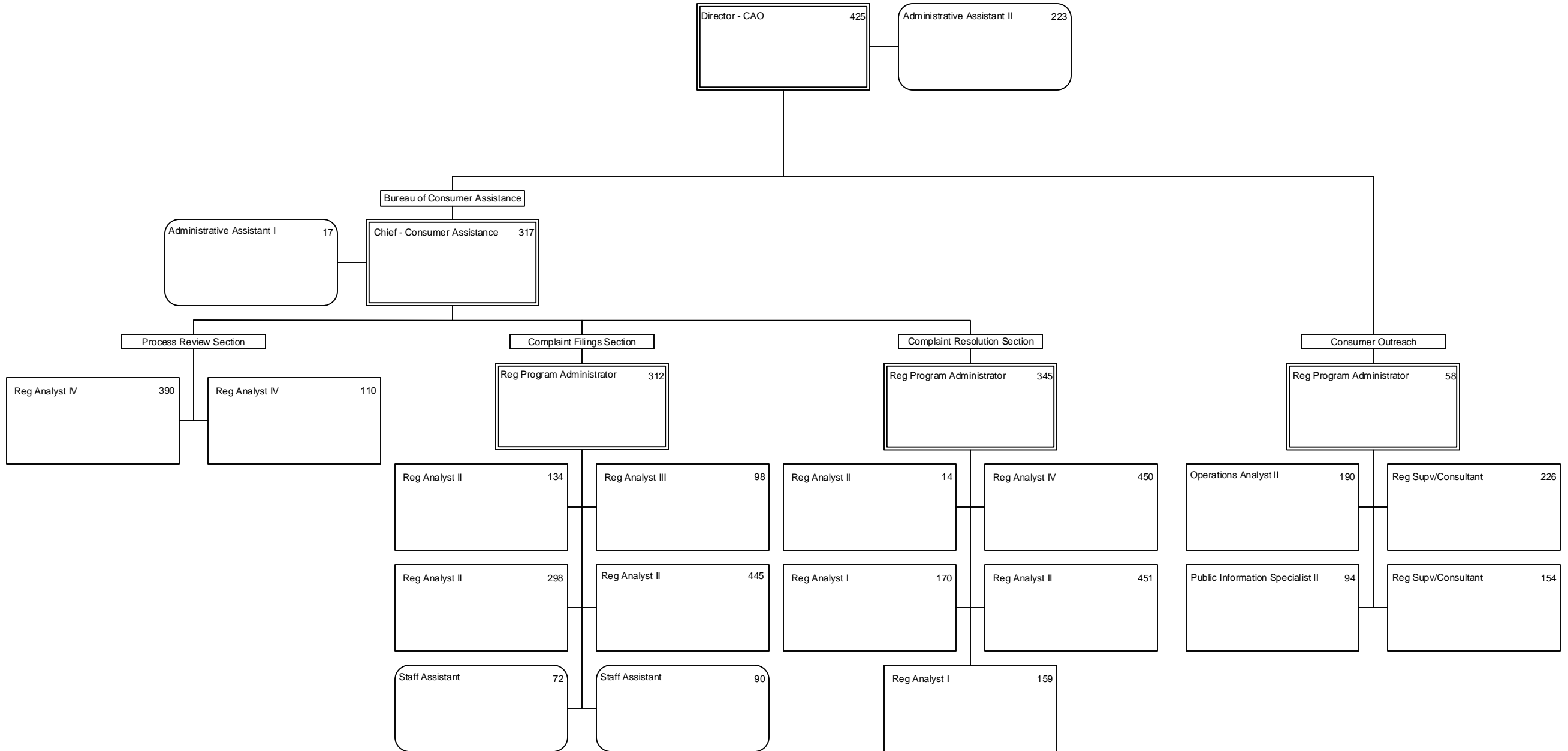


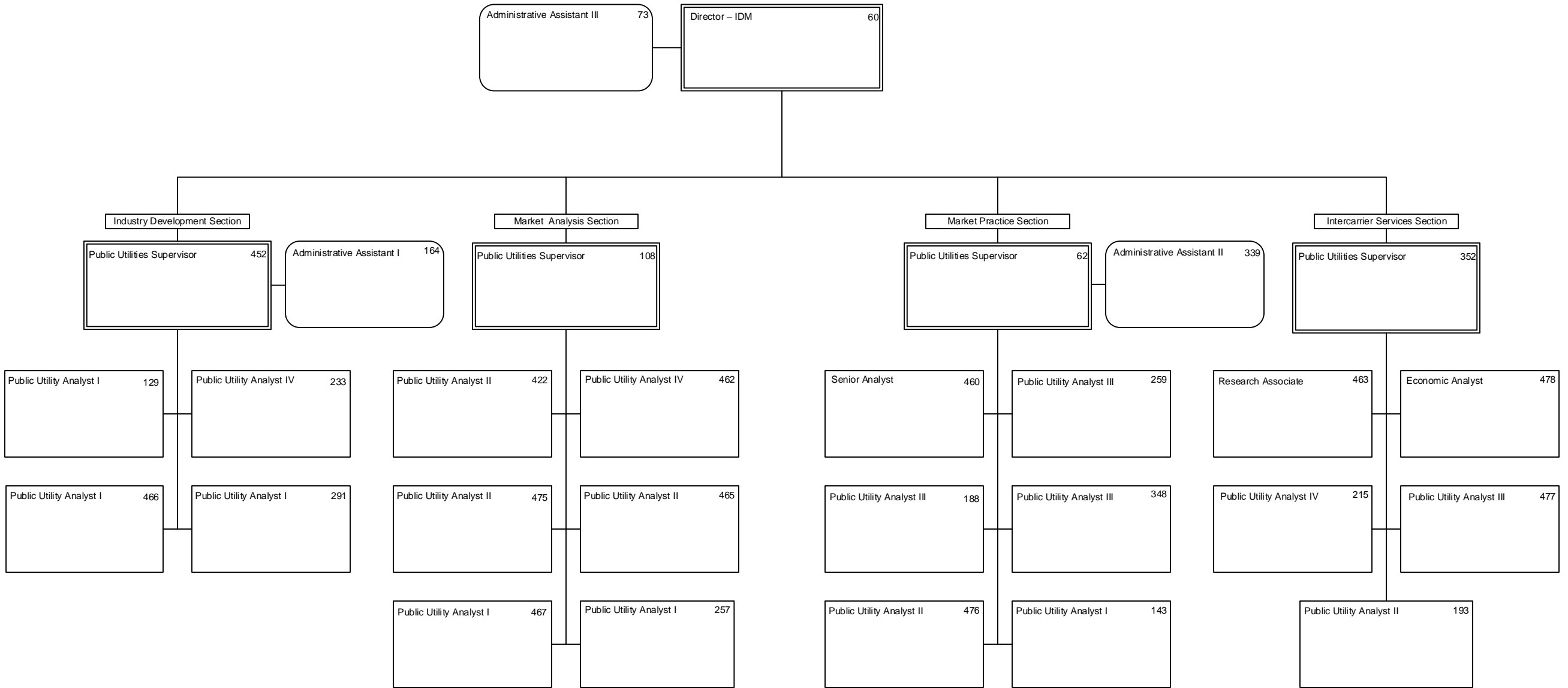
Division of Engineering











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:

DEPARTMENT: 61	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	31,027,886	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	27,962,525	
	-----	-----
DIFFERENCE:	3,065,361	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

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 2024 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 2025-2026 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 2025-2026 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

	COL A03	COL A12	COL A03-A12	
	AGY REQUEST	AGY FIN REQ	AGY REQUEST	
	FY 2025-26	FY 2025-26	FY 2025-26	
	POS AMOUNT	POS AMOUNT	POS AMOUNT	CODES
	-----	-----	-----	
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>PUBLIC SVRS COMMISSIONERS</u>				61020100
TRUST FUNDS.....	17.00	17.00		
	3,149,512	3,149,512		2000
	=====	=====	=====	
<u>EXC DIRECTION/SUPPORT SRVS</u>				61020200
TRUST FUNDS.....	54.00	54.00		
	7,393,225	7,393,225		2000
	=====	=====	=====	
<u>LEGAL SERVICES</u>				61020300
TRUST FUNDS.....	27.00	27.00		
	3,625,879	3,625,879		2000
	=====	=====	=====	
TOTAL: PRG: COMMISSIONERS/ADMIN				61020000
BY FUND TYPE				
TRUST FUNDS.....	98.00	98.00		
	14,168,616	14,168,616		2000
	=====	=====	=====	
<u>PRG: UTIL REG/COMSUM/ASST</u>				61030000
<u>UTILITY REGULATION</u>				61030100
TRUST FUNDS.....	146.00	146.00		
	14,891,331	14,891,331		2000
	=====	=====	=====	
<u>AUDITING/PERF ANALYSIS</u>				61030300
TRUST FUNDS.....	25.00	25.00		
	2,788,214	2,788,214		2000
	=====	=====	=====	
TOTAL: PRG: UTIL REG/COMSUM/ASST				61030000
BY FUND TYPE				
TRUST FUNDS.....	171.00	171.00		
	17,679,545	17,679,545		2000
	=====	=====	=====	
TOTAL: PUBLIC SERVICE COMMISSION				61000000
BY FUND TYPE				
TRUST FUNDS.....	269.00	269.00		
	31,848,161	31,848,161		2000
	=====	=====	=====	

BUDGET ENTITY	COLUMN A01 ACT PR YR EXP 2023-24 DISP UPDT		COLUMN A02 CURR YR EST EXP 2024-25 DISP UPDT		COLUMN A03 AGY REQUEST FY 2025-26 DISP UPDT		LAST UPDATE		
	DATE	TIME	BY						
61000000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61010000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61020000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61020100 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61020200 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61020300 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61030000 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61030100 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
61030300 BUDGET	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61
TRUST	TRANS	MGMT	TRANS	MGMT	TRANS	TRANS	10/15/2024	16:11	PSQ-61

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

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			23-24 HDF	
			OVER (UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2023-24	23-24 HDF	EXP 2023-24	
	POS	AMOUNT	POS	AMOUNT
			POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>PUBLIC SVRS COMMISSIONERS</u>				61020100
EXPENSES				040000
REGULATORY TRUST FUND.....	296,963	331,722	34,759	2573
	=====	=====	=====	
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	11,267	16,859	5,592	2573
	=====	=====	=====	
TOTAL: PUBLIC SVRS COMMISSIONERS				61020100
BY FUND				
REGULATORY TRUST FUND.....	308,230	348,581	40,351	2573
	=====	=====	=====	

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			23-24 HDF	
			OVER (UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2023-24	23-24 HDF	EXP 2023-24	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>EXC DIRECTION/SUPPORT SRVS</u>				61020200
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	5,046,409	5,265,532	219,123	2573
=====	=====	=====	=====	
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	31,388	25,667	5,721-	2573
=====	=====	=====	=====	
EXPENSES				040000
REGULATORY TRUST FUND.....	963,861	939,576	24,285-	2573
=====	=====	=====	=====	
OPERATING CAPITAL OUTLAY				060000
REGULATORY TRUST FUND.....	291,107	175,200	115,907-	2573
=====	=====	=====	=====	
SPECIAL CATEGORIES				100000
ACQUISITION/MOTOR VEHICLES				100021
REGULATORY TRUST FUND.....	28,697	41,000	12,303	2573
=====	=====	=====	=====	
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	504,244	433,325	70,919-	2573
=====	=====	=====	=====	
FLAIR SYSTEM REPLACEMENT				100781
REGULATORY TRUST FUND.....		464,186	464,186	2573
=====	=====	=====	=====	

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			23-24 HDF	
			OVER (UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2023-24	23-24 HDF	EXP 2023-24	
	POS	AMOUNT	POS	AMOUNT
				AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
<u>EXC DIRECTION/SUPPORT SRVS</u>				61020200
DATA PROCESSING SERVICES				210000
OTHER DATA PROCESSING SVCS				210014
REGULATORY TRUST FUND.....	82,416	75,699	6,717-	2573
	=====	=====	=====	
TOTAL: EXC DIRECTION/SUPPORT SRVS				61020200
BY FUND				
REGULATORY TRUST FUND.....	6,948,122	7,420,185	472,063	2573
	=====	=====	=====	

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			23-24 HDF	
			OVER (UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2023-24	23-24 HDF	EXP 2023-24	
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.....	2,742,206	3,040,586	298,380	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	3,745	12,321	8,576	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	301,855	327,938	26,083	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	71,132	87,955	16,823	2573
TOTAL: LEGAL SERVICES				61020300
BY FUND				
REGULATORY TRUST FUND.....	3,118,938	3,468,800	349,862	2573

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			23-24 HDF	
			OVER (UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2023-24	23-24 HDF	EXP 2023-24	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				61000000
PRG: UTIL REG/COMSUM/ASST				61030000
UTILITY REGULATION				61030100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	10,645,069	12,393,346	1,748,277	2573
	=====	=====	=====	
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	20,522	25,667	5,145	2573
	=====	=====	=====	
EXPENSES				040000
REGULATORY TRUST FUND.....	1,397,236	1,435,433	38,197	2573
	=====	=====	=====	
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	335,559	373,298	37,739	2573
	=====	=====	=====	
TOTAL: UTILITY REGULATION				61030100
BY FUND				
REGULATORY TRUST FUND.....	12,398,386	14,227,744	1,829,358	2573
	=====	=====	=====	

	COL A01	COL B04	COL B04-A01	
			APPROV BUD	
			23-24 HDF	
			OVER (UNDER)	
	ACT PR YR	APPROV BUD	ACT PR YR	
	EXP 2023-24	23-24 HDF	EXP 2023-24	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
PUBLIC SERVICE COMMISSION				61000000
PRG: UTIL REG/COMSUM/ASST				61030000
AUDITING/PERF ANALYSIS				61030300
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	1,546,348	2,317,772	771,424	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	159,070	291,537	132,467	2573
TOTAL: AUDITING/PERF ANALYSIS				61030300
BY FUND				
REGULATORY TRUST FUND.....	1,705,418	2,609,309	903,891	2573
TOTAL: PUBLIC SERVICE COMMISSION				61000000
BY FUND TYPE				
TRUST FUNDS.....	24,479,094	28,074,619	3,595,525	2000

	COL A01	COL B08	COL B08-A01	
			23-24 DISB	
			+ APRVD CF	
			OVER(UNDER)	
	ACT PR YR	23-24 DISB	ACT PR YR	
	EXP 2023-24	+ APRVD CF	EXP 2023-24	
	POS	AMOUNT	POS	AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				6100000
PRG: COMMISSIONERS/ADMIN				6102000
<u>PUBLIC SVRS COMMISSIONERS</u>				61020100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	2,684,342	2,683,316	1,026-	2573
EXPENSES				040000
REGULATORY TRUST FUND.....	296,963	296,962	1-	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	11,267	10,938	329-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	3,172	3,172		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	5,297	5,297		2573
<u>EXC DIRECTION/SUPPORT SRVS</u>				61020200
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	5,046,409	5,044,846	1,563-	2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	31,388	25,667	5,721-	2573

	COL A01	COL B08	COL B08-A01 23-24 DISB + APRVD CF OVER(UNDER)	CODES
	ACT PR YR EXP 2023-24 POS AMOUNT	23-24 DISB + APRVD CF POS AMOUNT	ACT PR YR EXP 2023-24 POS AMOUNT	
PUBLIC SERVICE COMMISSION				6100000
PRG: COMMISSIONERS/ADMIN				6102000
EXC DIRECTION/SUPPORT SRVS				6102020
EXPENSES				040000
REGULATORY TRUST FUND.....	963,861	939,489	24,372-	2573
OPERATING CAPITAL OUTLAY				060000
REGULATORY TRUST FUND.....	291,107	174,401	116,706-	2573
SPECIAL CATEGORIES				100000
ACQUISITION/MOTOR VEHICLES				100021
REGULATORY TRUST FUND.....	28,697	28,697		2573
TRANS TO DIV ADM HEARINGS				100565
REGULATORY TRUST FUND.....	6,529	6,529		2573
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	504,244	371,469	132,775-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	11,106	11,106		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	23,187	23,187		2573

	COL A01	COL B08	COL B08-A01	CODES
	ACT PR YR	23-24 DISB	23-24 DISB	
	EXP 2023-24	+ APRVD CF	+ APRVD CF	
	POS	AMOUNT	POS	AMOUNT
	POS	AMOUNT	POS	AMOUNT
PUBLIC SERVICE COMMISSION				6100000
PRG: COMMISSIONERS/ADMIN				6102000
EXC DIRECTION/SUPPORT SRVS				61020200
DATA PROCESSING SERVICES				210000
OTHER DATA PROCESSING SVCS				210014
REGULATORY TRUST FUND.....	82,416	63,816	18,600-	2573
NORTHWEST REGIONAL DC				210023
REGULATORY TRUST FUND.....	60,210	55,323	4,887-	2573
LEGAL SERVICES				61020300
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	2,742,206	2,742,206		2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	3,745	3,745		2573
EXPENSES				040000
REGULATORY TRUST FUND.....	301,855	301,853	2-	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	71,132	70,551	581-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	5,149	5,149		2573

	COL A01	COL B08	COL B08-A01 23-24 DISB + APRVD CF OVER(UNDER)	
	ACT PR YR EXP 2023-24	23-24 DISB + APRVD CF	ACT PR YR EXP 2023-24	CODES
	POS AMOUNT	POS AMOUNT	POS AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
LEGAL SERVICES				61020300
SPECIAL CATEGORIES				100000
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	11,251	11,251		2573
PRG: UTIL REG/COMSUM/ASST				61030000
UTILITY REGULATION				61030100
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	10,645,069	10,645,069		2573
OTHER PERSONAL SERVICES				030000
REGULATORY TRUST FUND.....	20,522	20,522		2573
EXPENSES				040000
REGULATORY TRUST FUND.....	1,397,236	1,397,232	4-	2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	335,559	332,733	2,826-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	26,963	26,963		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	48,662	48,662		2573

	COL A01	COL B08	COL B08-A01	
	ACT PR YR	23-24 DISB	23-24 DISB	
	EXP 2023-24	+ APRVD CF	+ APRVD CF	
	POS	AMOUNT	POS	AMOUNT
				OVER(UNDER)
				ACT PR YR
				EXP 2023-24
				AMOUNT
				CODES
PUBLIC SERVICE COMMISSION				6100000
PRG: UTIL REG/COMSUM/ASST				61030000
AUDITING/PERF ANALYSIS				61030300
SALARIES AND BENEFITS				010000
REGULATORY TRUST FUND.....	1,546,348	1,546,348		2573
EXPENSES				040000
REGULATORY TRUST FUND.....	159,070	159,070		2573
SPECIAL CATEGORIES				100000
CONTRACTED SERVICES				100777
REGULATORY TRUST FUND.....	57,229	56,706	523-	2573
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND.....	5,681	5,681		2573
TR/DMS/HR SVCS/STW CONTRCT				107040
REGULATORY TRUST FUND.....	9,675	9,675		2573
TOTAL: REPORT				
TOTAL REPORT.....	27,437,547	27,127,631	309,916-	

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

COL A03		COL A04		COL A05		
AGY REQUEST		AGY REQ N/R		AG REQ ANZ		
FY 2025-26		FY 2025-26		FY 2025-26		
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 2025-26	FY 2025-26	FY 2025-26	
	POS	POS	POS	CODES
	AMOUNT	AMOUNT	AMOUNT	
PUBLIC SERVICE COMMISSION				61000000
PRG: COMMISSIONERS/ADMIN				61020000
EXC DIRECTION/SUPPORT SRVS				61020200
CONSUMER SAFETY/PROTECTION				12.05.00.00.00
RISK MANAGEMENT INSURANCE				103241
REGULATORY TRUST FUND				2573
STATE FUNDS - NONMATCHING	500-		500-	1
TOTAL POSITIONS.....	.00	.00	.00	
TOTAL APPRO.....	500-		500-	

Fiscal Year 2025-26 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Public Service Commission					
Agency Budget Officer/OPB Analyst Name: Peter Queirolo / Luis Muniz					
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	Program or Service (Budget Entity Codes)				
Action	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 56 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 14 through 27)? 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
---	-----	-----	-----	-----	-----

AUDITS:

Fiscal Year 2025-26 LBR Technical Review Checklist

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

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 59 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

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
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

Fiscal Year 2025-26 LBR Technical Review Checklist

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

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 2023-24 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 14 through 27 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 64 through 69 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 66 through 69 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.7 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
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 94 of the LBR Instructions.)	Y	Y	Y	Y	Y

Fiscal Year 2025-26 LBR Technical Review Checklist

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

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 #24-040?	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>Salaries 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 26 and 27 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
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

Fiscal Year 2025-26 LBR Technical Review Checklist

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

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 2024-25? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2024-25. 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 64 through 69 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).					
TIP	If an appropriation made in the FY 2024-25 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)

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

Fiscal Year 2025-26 LBR Technical Review Checklist

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

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
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

Fiscal Year 2025-26 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: **Peter Queirolo / Luis Muniz**

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

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

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
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
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
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!					
TIP	Determine if the agency is scheduled for trust fund review. (See page 124 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

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 155 of the LBR Instructions.)				
		Y	Y	Y	Y

10. SCHEDULE III (PSCR, SC3)

10.1	Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 and 94 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

11. SCHEDULE IV (EADR, SC4)

11.1	Are the correct Information Technology (IT) issue codes used?	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
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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
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)

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Fiscal Year 2025-26 LBR Technical Review Checklist

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

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 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 VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions)

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 (if submitting) and LBR match?	Y	Y	Y	Y	Y

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2023-24 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Y	Y	Y	Y	Y
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.					

Fiscal Year 2025-26 LBR Technical Review Checklist

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

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 52 through 152 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 128 and 129 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 154 through 156) 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
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