

COMMISSIONERS:
JULIE I. BROWN, CHAIRMAN
ART GRAHAM
RONALD A. BRISÉ
DONALD J. POLMANN

STATE OF FLORIDA



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

Public Service Commission

September 14, 2017

Cynthia Kelly, Director
Office of Policy and Budget
Executive Office of the Governor
1701 Capitol
Tallahassee, Florida 32399-0001

JoAnne Leznoff, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

Mike Hansen, 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 2018-19 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

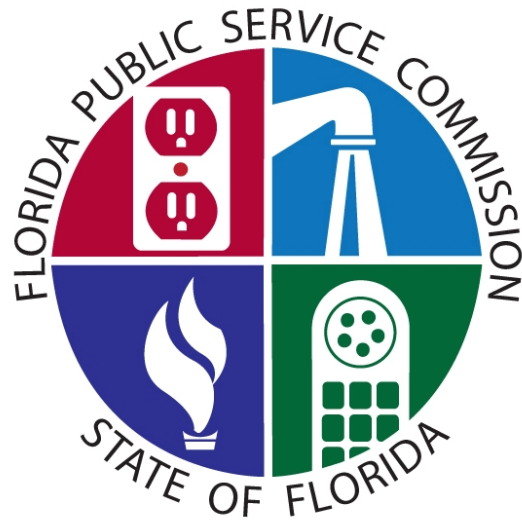
BLB/pq

Temporary Special Duty - General Pay Additives Implementation Plan for Fiscal Year 2018-2019

Type of Pay Additive	Description	Justification	Initially in Effect	Period in Effect	Monthly Amount	Position Class	County	# of Positions	Historical Data		Est. Annual Cost	Collective Bargaining?
									Origin *	# of Pos. Prior FY		
Competitive Area Differential (CAD)	A Competitive Area Differential (CAD) is a pay additive for a class based on geographical, localized recruitment, turnover or competitive pay issues.	Approved class within the approved geographical area.	1st day of employment in the approved class.	Duration of employment in the approved class.	\$ 105.73	Staff Assistant	Miami-Dade	1	12/31/83	1	\$ 1,268.76	No
					\$ 105.73	Prof. Acct. Spec.	Miami-Dade	3	12/31/83	3	\$ 3,806.28	No
					\$ 164.67	Eng Spec I	Miami-Dade	2	12/31/83	1	\$ 3,952.08	No
					\$ 164.67	Eng Spec II	Miami-Dade	2	12/31/83	2	\$ 3,952.08	No
					\$ 164.67	Eng Spec IV	Miami-Dade	2	12/31/83	2	\$ 3,952.08	No
					\$ 39.87	Eng Spec I	Hillsborough	3	12/31/83	2	\$ 1,435.32	No
					\$ 39.87	Eng Spec II	Hillsborough	1	12/21/83	2	\$ 478.44	No
												14

* The PSC, in conjunction with the Dept. of Management Services, estimate that Competitive Area Differentials have been in place for 20-30 years. The oldest known occurrence according to records available to the PSC was December 31, 1983.

Florida Public Service Commission



Department Level Exhibits and Schedules

610000 PUBLIC SERVICE COMMISSION
 50 2 573003 REGULATORY TRUST FUND PSC
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
11100	CASH ON HAND	
000000	BALANCE BROUGHT FORWARD	200.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,178,878.55
12400	CASH IN STATE TREASURY UNVERIFIED	
000100	FEEs	0.00
001800	REFUNDS	0.00
	** GL 12400 TOTAL	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000500	INTEREST	0.00
	** GL 15300 TOTAL	0.00
15700	FEEs RECEIVABLE	
000100	FEEs	11,394.80
27600	FURNITURE AND EQUIPMENT	
000400	MISCELLANEOUS RECEIPTS	0.00
001800	REFUNDS	102,050.50-
040000	EXPENSES	3,982.46
060000	OPERATING CAPITAL OUTLAY	2,401,730.31
060000	CF OPERATING CAPITAL OUTLAY	19,066.48
100021	ACQUISITION/MOTOR VEHICLES	451,124.00
103823	CATEGORY NAME NOT ON TITLE FILE	7,241.00
105890	CATEGORY NAME NOT ON TITLE FILE	0.00
109910	STATE OPERATIONS-ARRA 2009	1,578.91
	** GL 27600 TOTAL	2,782,672.66
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	360,477.08
000400	MISCELLANEOUS RECEIPTS	0.00
001800	REFUNDS	98,876.79
040000	EXPENSES	3,956.32-
060000	OPERATING CAPITAL OUTLAY	2,022,145.92-
100021	ACQUISITION/MOTOR VEHICLES	372,286.27-
103823	CATEGORY NAME NOT ON TITLE FILE	7,241.00-
105890	CATEGORY NAME NOT ON TITLE FILE	0.00
109910	STATE OPERATIONS-ARRA 2009	1,578.91-
	** GL 27700 TOTAL	1,947,854.55-

610000 PUBLIC SERVICE COMMISSION

50 2 573003 REGULATORY TRUST FUND PSC

G-L	G-L ACCOUNT NAME	CAT	BEGINNING BALANCE
31100	ACCOUNTS PAYABLE		
010000	SALARIES AND BENEFITS		0.00
010000	CF SALARIES AND BENEFITS		8,549.51-
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		225.00-
040000	EXPENSES		8,713.40-
040000	CF EXPENSES		14,098.02-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		71,173.48-
210001	STATE DATA CENTER - AST		1,857.22-
210014	OTHER DATA PROCESSING SVCS		0.00
210014	CF OTHER DATA PROCESSING SVCS		1,511.69-
210021	SOUTHWOOD SRC		0.00
	** GL 31100 TOTAL		106,128.32-
31120	ACCOUNTS PAYABLE OVERSTATED		
060000	OPERATING CAPITAL OUTLAY		0.00
35300	DUE TO OTHER DEPARTMENTS		
000000	BALANCE BROUGHT FORWARD		0.00
010000	SALARIES AND BENEFITS		0.00
030000	OTHER PERSONAL SERVICES		0.00
030000	CF OTHER PERSONAL SERVICES		66.95-
040000	EXPENSES		8,713.40
040000	CF EXPENSES		19,629.81-
100777	CONTRACTED SERVICES		0.00
100777	CF CONTRACTED SERVICES		1,494.98-
210001	STATE DATA CENTER - AST		1,857.22
210001	CF STATE DATA CENTER - AST		2,151.32-
210014	OTHER DATA PROCESSING SVCS		0.00
210021	SOUTHWOOD SRC		0.00
	** GL 35300 TOTAL		12,772.44-
35600	DUE TO GENERAL REVENUE		
000000	BALANCE BROUGHT FORWARD		0.00
310322	SERVICE CHARGE TO GEN REV		19,019.93-
	** GL 35600 TOTAL		19,019.93-
38500	INSTALLMENT PURCHASE CONTRACTS		
000000	BALANCE BROUGHT FORWARD		0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY		
000000	BALANCE BROUGHT FORWARD		762,189.33-

610000 PUBLIC SERVICE COMMISSION		BEGINNING BALANCE
50 2 573003	REGULATORY TRUST FUND PSC	
G-L	G-L ACCOUNT NAME	
CAT		BEGINNING BALANCE
48500	INSTALLMENT PURCHASE CONTRACTS	
000000	BALANCE BROUGHT FORWARD	0.00
48600	COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	1,993,077.02-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	1,169,719.91
040000	EXPENSES	37.75-
060000	OPERATING CAPITAL OUTLAY	928,111.86-
100021	ACQUISITION/MOTOR VEHICLES	238,923.79-
109910	STATE OPERATIONS-ARRA 2009	2,646.51-
	** GL 51100 TOTAL	0.00
53600	INVESTED IN CAPITAL ASSETS NET OF RELA	
000000	BALANCE BROUGHT FORWARD	834,818.11-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	2,297,286.31-
94100	ENCUMBRANCES	
040000	CF EXPENSES	510.18
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	510.18-
	*** FUND TOTAL	0.00

SCHEDULE I – REQUIRED NARRATIVES

Budget Period: 2018-19

Agency: Florida Public Service Commission (PSC)
Trust Fund: Regulatory Trust Fund
Fund No.: 2573

5% Trust Fund Reserve:

The PSC’s Regulatory Trust Fund receives no revenues that are excluded in the General Policy Guidelines section of the Legislative Budget Instructions. There is no negative impact of establishing the reserve in this LBR. Revenues are collected primarily only twice per year, but the majority of expenditures are paid out monthly (salaries/benefits make up the largest single amount, plus other routine costs of doing business) or quarterly (rent to DMS). Therefore, the trust fund balance must be sufficient to allow for this uneven cash flow.

FY 17-18 total revenue	\$26,080,386
Less Estimated Federal Grant	(947,348)
Less 8% Service Charge to GR	(2,010,643)
Less Risk Management Casualty Insurance	(105,705)
Less Operating Transfer to DMS STW Contract	<u>(88,290)</u>
Total Revenue Subject to 5% Reserve Calculation	<u>\$22,928,400</u>
Multiplied by 5%	<u>.05</u>
Total 5% Reserve for Regulatory Trust Fund	<u>\$ 1,146,420</u>

Section III Adjustments:

Adjustments are included for FY 2016-17 as listed on the “Reconciliation of Schedule 1C to Agency Trial Balance” form.

Revenue Estimating Methodology:

The trust fund’s primary revenues are from the regulatory assessment fees (RAFs) charged to the utilities regulated by the PSC. Maximum allowable rates are established in Florida Statutes, and actual assessable rates, up to the statutory cap, are established by PSC rule in the Florida Administrative Code. RAFs are computed on the utility companies’ gross operating revenues derived from intrastate business, which must be estimated for the current year (Column A02) and the request year (Column A03). The PSC’s revenue forecast is based on near-term company

projections, when available, and past year growth rates when projections are not available. The projections also take into account relevant developments in the various industries that will affect the utilities' revenue.

The 2017 and 2018 investor-owned electric RAF revenues are based on actual revenues and projected revenue growth. The projected 2017 RAF revenue is a combination of the investor-owned electric utilities' actual RAF revenues for the first half of the year and company projections for the second half of the year. A significant revenue increase occurred during the first half of the year, relative to the revenue of the first half of 2016. Revenue in the second half of 2017 is projected to exceed actual revenue in the second half of 2016. For 2018, RAF revenues are based on company projections, and in the aggregate these revenues are expected to increase relative to 2017. This increase in investor-owned electric RAF revenue is projected consistent with an expected moderate increase in electric sales (0.95 percent).

For municipal and rural electrics, 2017 and 2018 RAF revenues are forecasted based on the projected gigawatt hours sales growth rate of the investor-owned utilities.

Except for two small gas utilities, the 2017 and 2018 RAF revenue estimates of the investor-owned gas utilities are based on actual revenues and projected revenue growth. The projected 2017 RAF revenues of six investor-owned gas utilities are based on the actual RAF revenues for the first half of the year and company projections for the second half of the year. The projected 2017 RAF revenues for the six larger investor-owned gas utilities are based on company projections. The PSC projects the RAF revenues for two of the smaller gas utilities based on the most recent five year average revenue amounts for these utilities.

With respect to the municipal gas and gas districts (gas safety entities), the growth rate in 2017 and 2018 RAF revenue are projected to be equal to the growth rate of the gas utilities during those years. The two revenue data series have a history of following a similar trend with a relatively high positive correlation in annual revenue between the gas utilities and municipal and gas districts. We anticipate that trend to continue.

The Commission has two gas pipelines under its jurisdiction. The projected 2017 RAF revenue of the gas pipelines is based on the actual RAF revenues for the first half of the year and company projections for the second half of the year. The projected RAF revenue for 2018 is based on company revenue projections for the two pipelines.

Telecommunications companies' revenues have been decreasing mainly due to a loss of access lines to wireless and other companies that do not pay RAFs. The 2017-2018 RAFs are expected to decline based on the actual historical decline in RAF revenues and a review of the actual revenues for the first half of 2017. This same negative growth is expected to continue in 2018.

The water and wastewater industry revenue forecast for 2017-2018 shows a slight increase. The companies are predicted to grow at the same rate for 2017 (1.5 percent) as in 2016, with

adjustments for 2016-2017 certificate cancellations. The 2018 revenue projection includes a slightly lower growth rate (1.0 percent) than for 2017 for existing companies.

The revenue estimates are the latest we have available, but we will be monitoring and looking at the revenues again after our January 2018 collections. We will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations.

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Florida Public Service Commission
Fiscal Year	2018 - 2019
Fund Name:	Public Service Regulatory Trust Fund
FLAIR #:*	61-2-573
Name	Peter Queirolo
Position	Budget Officer
Telephone No. of Person	(850) 413-6289
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 350.113, Florida Statutes, states that this trust fund "shall be used in the operation of the Commission in the performance of the various functions and duties required of it by law."
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The primary source of receipts is the assessment fees collected to fund the costs of regulating Public Electric and Gas Utilities and Water and Wastewater Companies, and of providing regulatory oversight of Telecommunications Companies, as required by Chapters 350, 364, 366, 367, 368, 403, and 427, Florida Statutes. Other receipts include filing/recording fees and refunds.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Sections 350.031, 350.06, and 350.113, Florida Statutes, require that this trust fund be used for operations of the Commission, including court reporting services and PSC Nominating Council costs.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	The Public Service Commission (PSC) receives federal funds from the Pipeline and Hazardous Waste Safety Administration (PHMSA). These funds are partial reimbursement for regulatory trust funds expended by the PSC Division of Engineering - Bureau of Safety.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The continuation of the regulatory trust fund is vital because it provides the PSC with necessary resources to work towards ensuring that Consumers receive essential services (electric, gas, water, and waste water and telephone) in a safe, affordable, and reliable manner. Funding of this regulatory function through regulatory assessment fees and maintaining accountability for these revenues through the Regulatory Trust Fund is the most expedient and effective way to ensure that the collections are properly assessed, controlled, and expended for the intended purposes. The activities supported by this trust fund are as follows: Certificates and Territorial Disputes, Competitive Market Oversight, Conservation, Consumer Protection and Assistance, Electric Reliability, Ratemaking, Safety Oversight, Service Quality Evaluation, and Executive Direction and Administrative Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

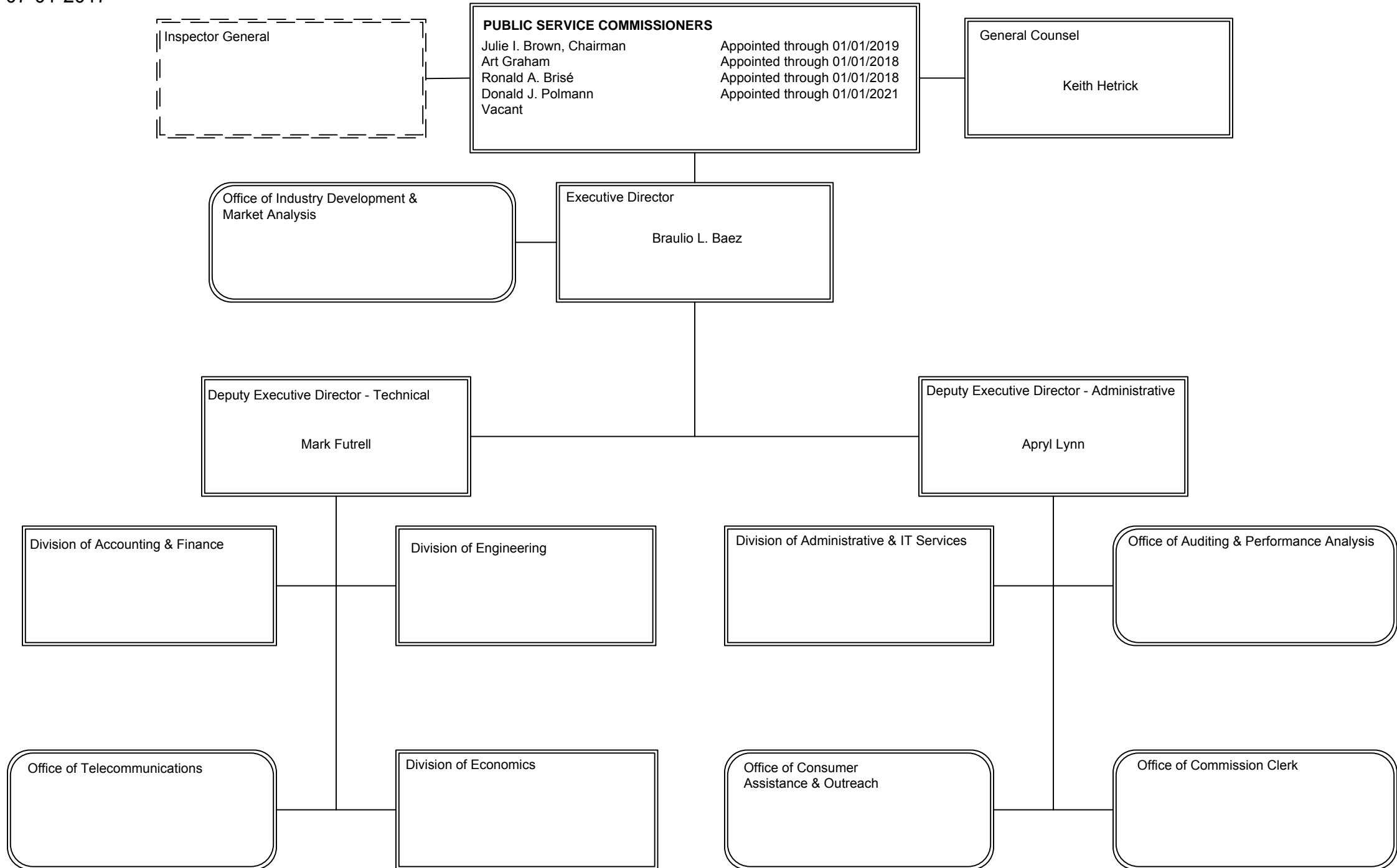
11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

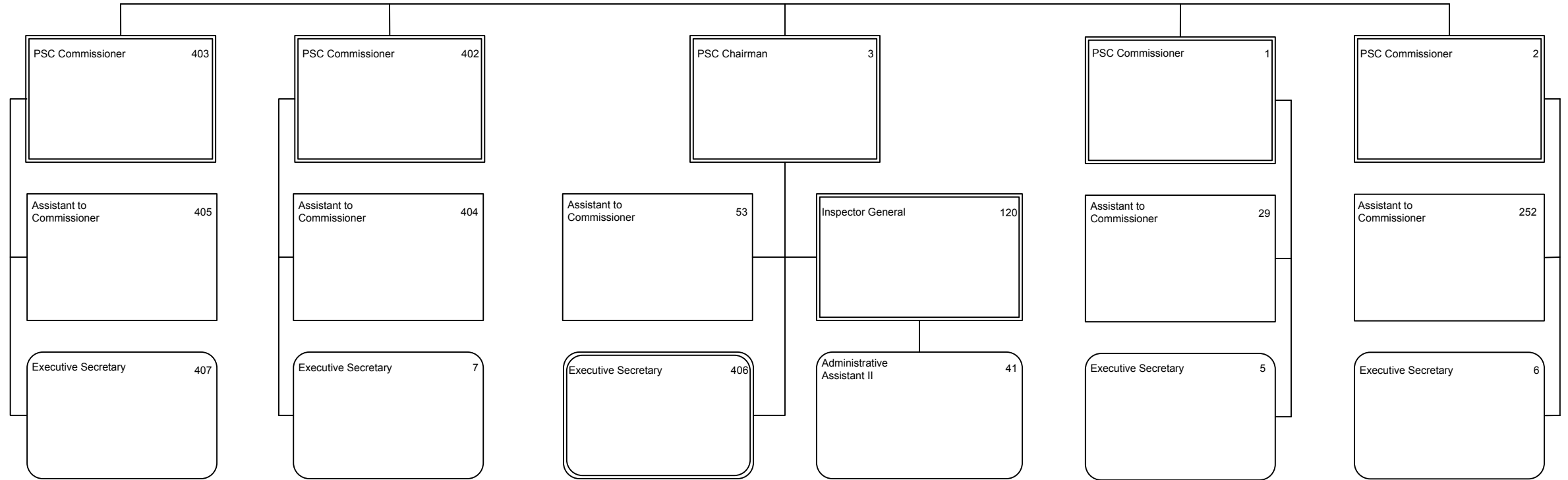
Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the “Legislative Budget Request (LBR) Instructions” located on the Governor’s website.

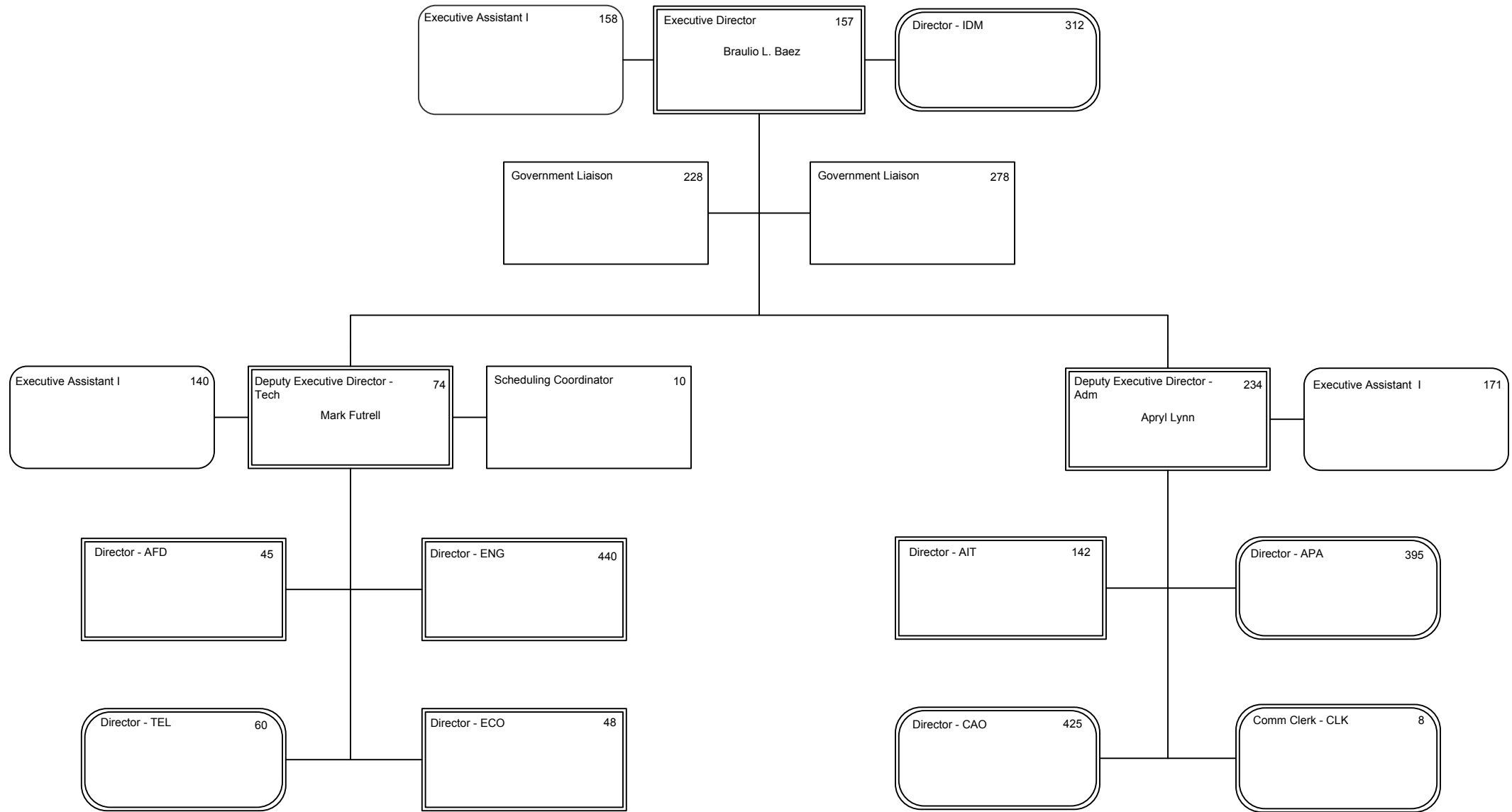
Agency:	Florida Public Service Commission		
Contact Person:	Mary Anne Helton	Phone Number:	(850) 413-6096
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	None.		
Court with Jurisdiction:			
Case Number:			
Summary of the Complaint:			
Amount of the Claim:	\$		
Specific 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).			

FLORIDA PUBLIC SERVICE COMMISSION

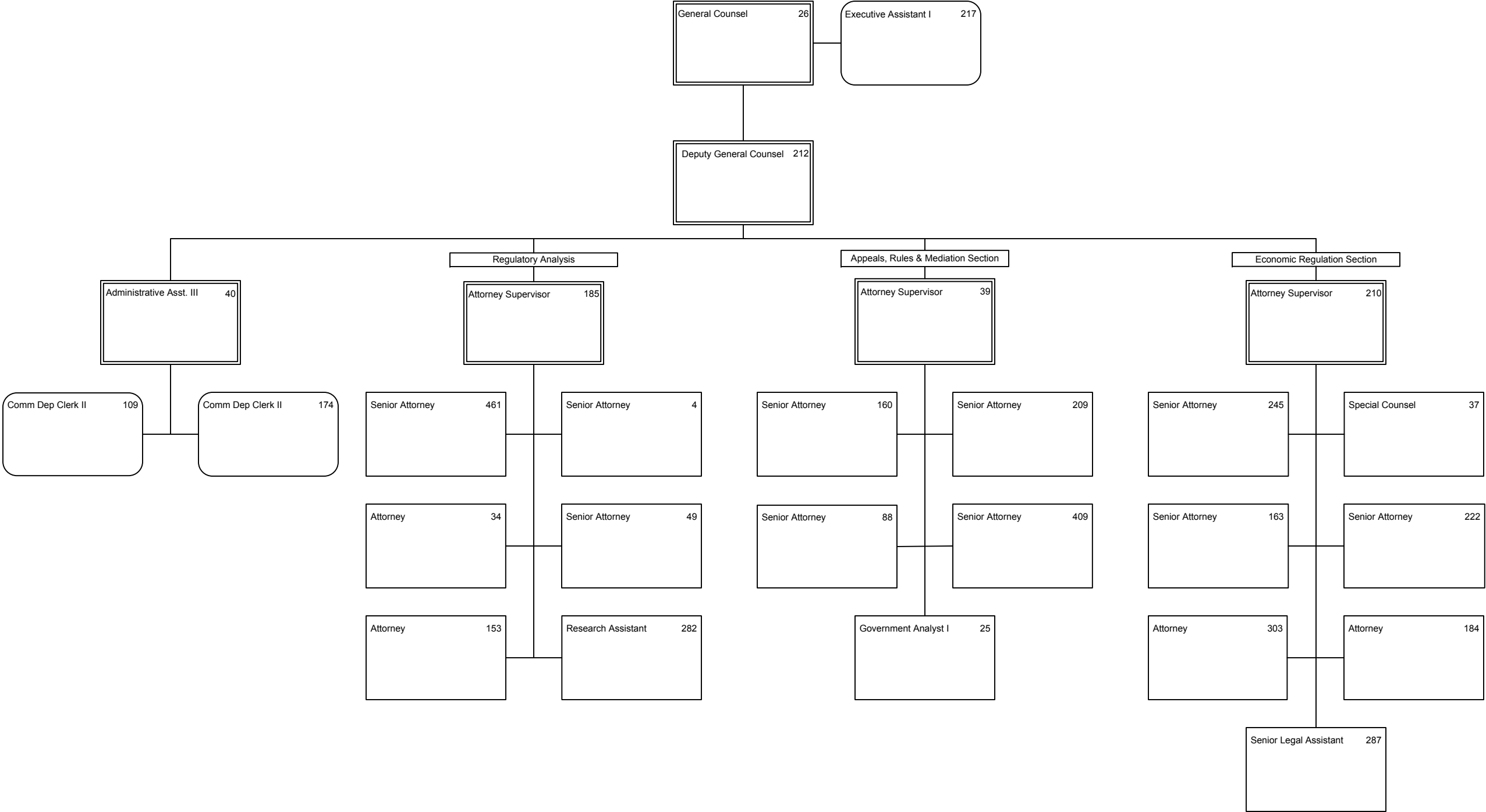




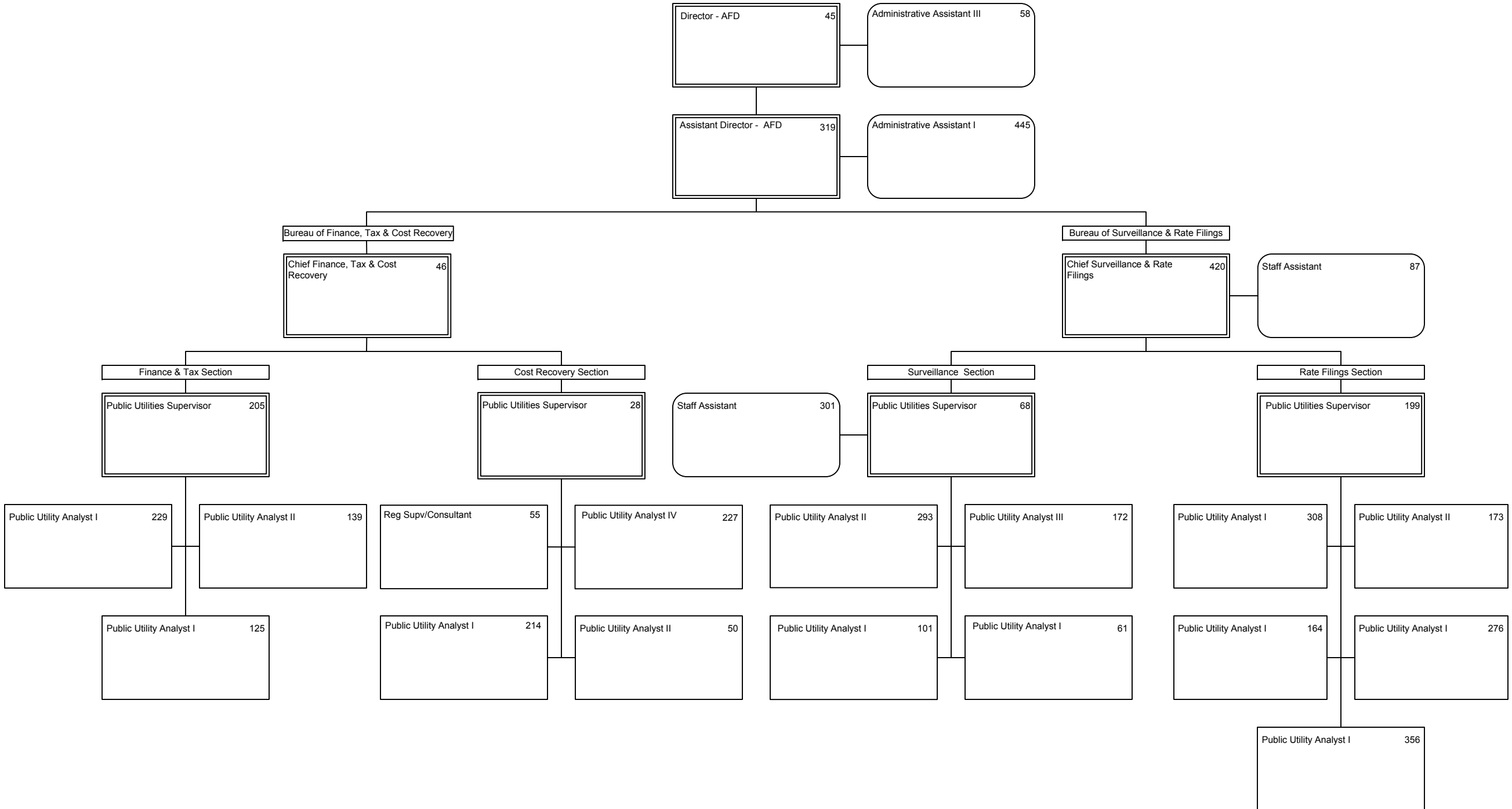
Office of Executive Director



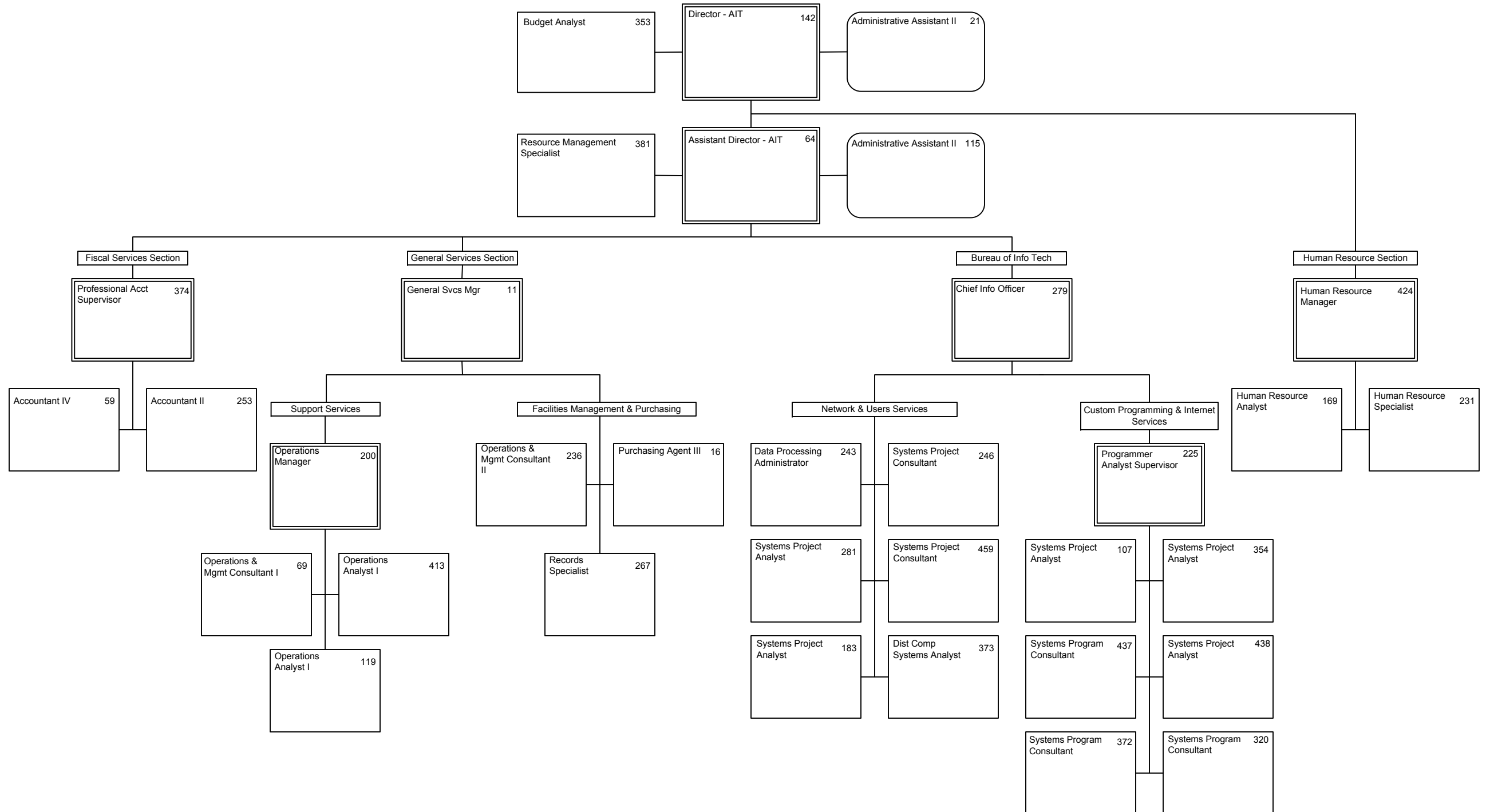
Office of the General Counsel



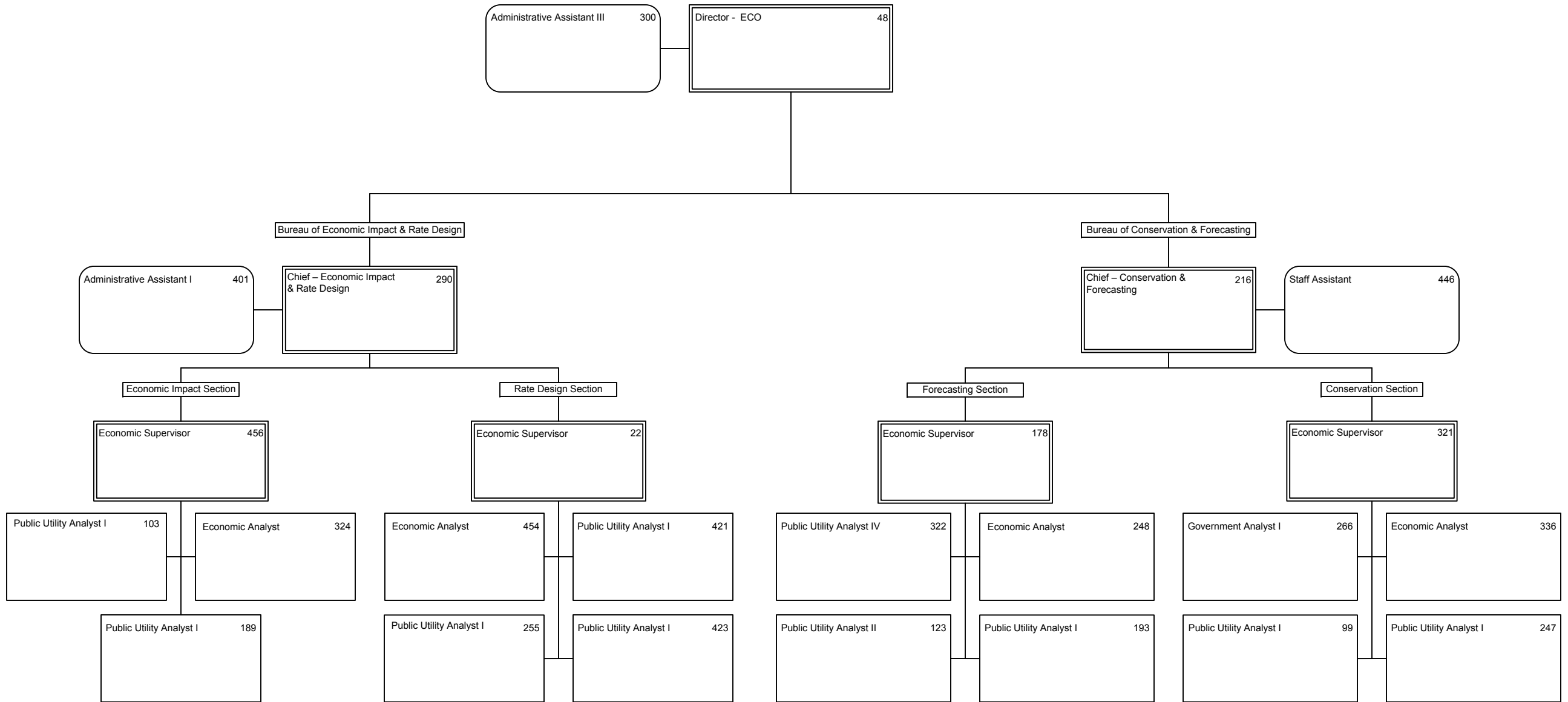
Division of Accounting & Finance



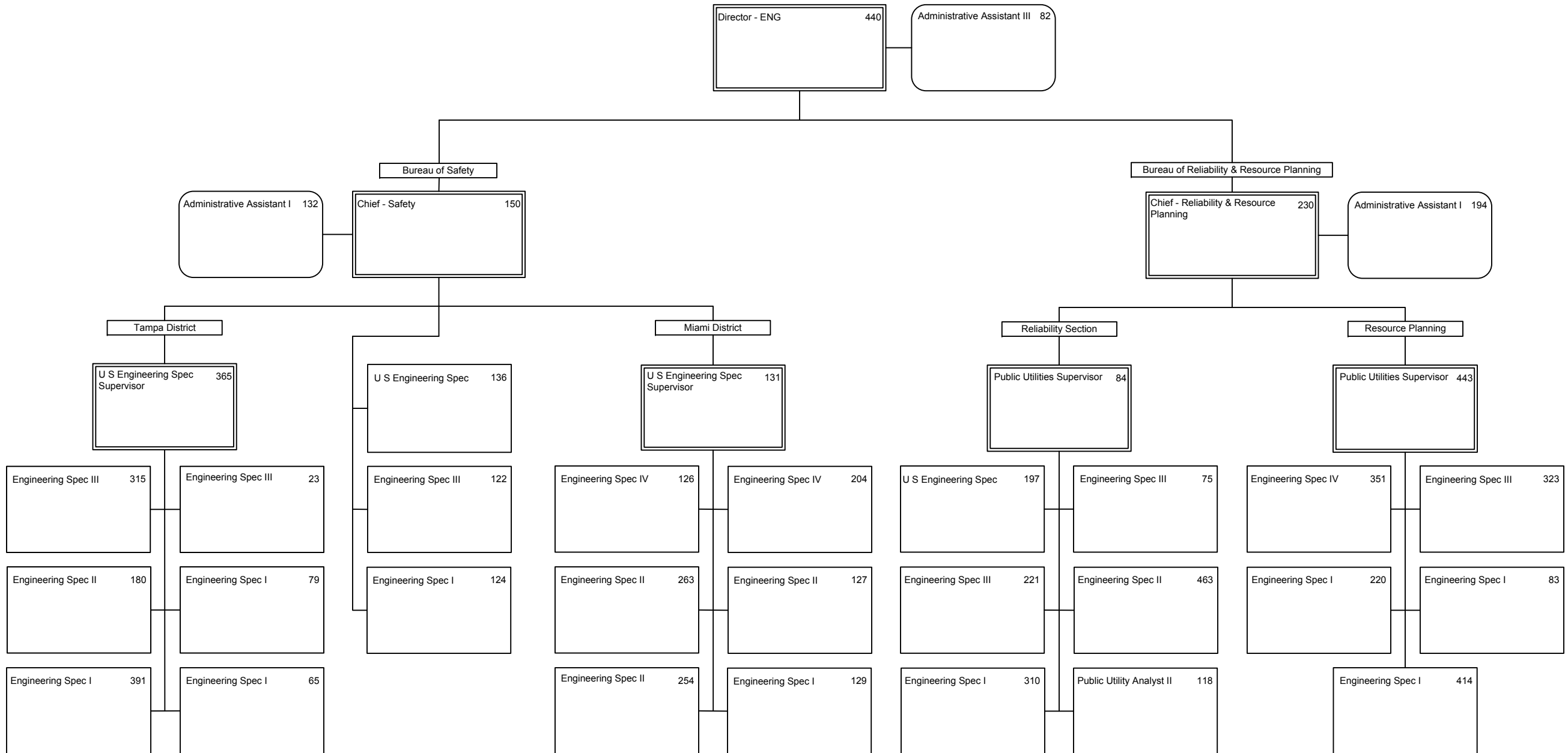
Division of Administrative & Information Technology Services



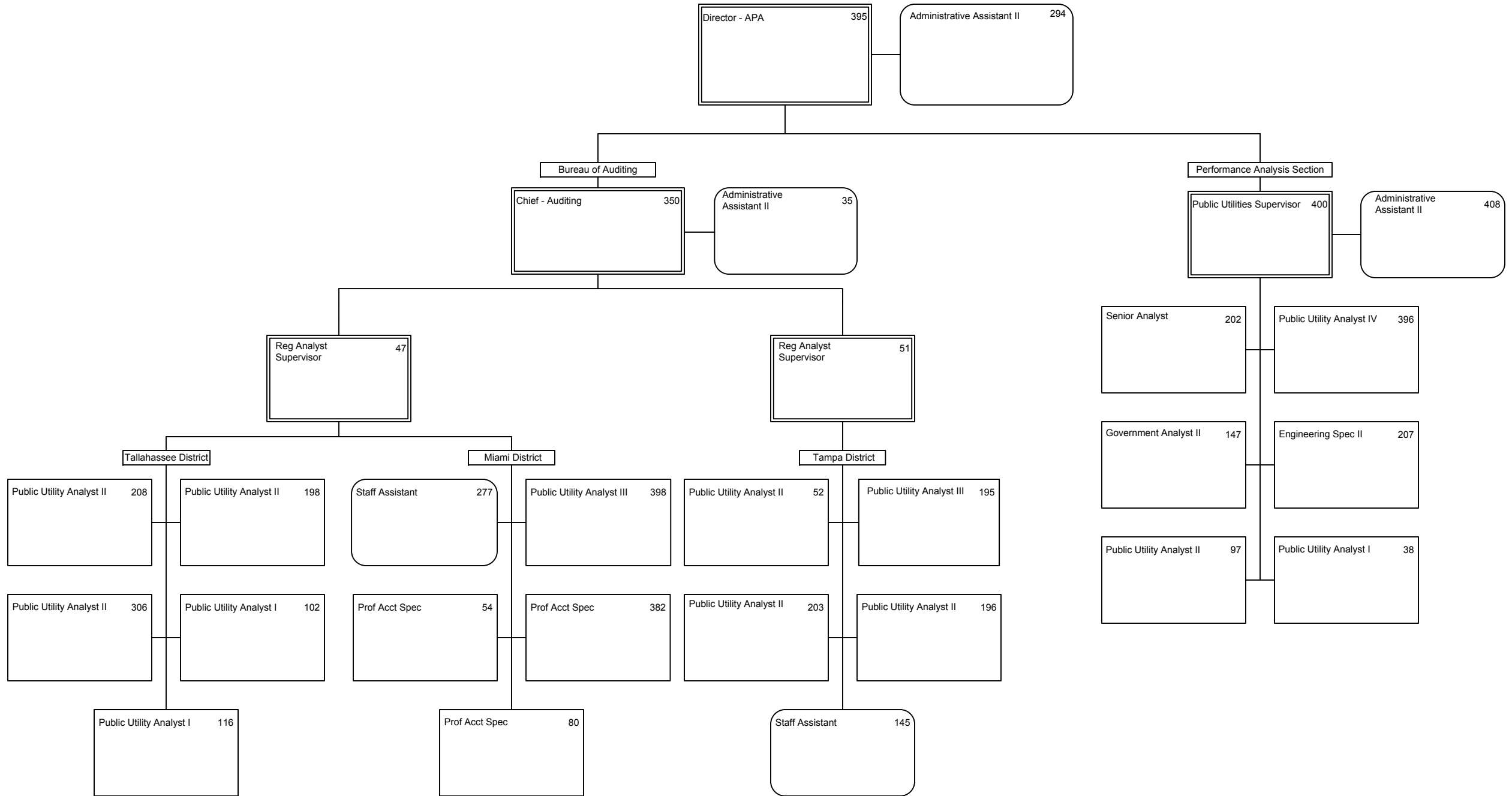
Division of Economics



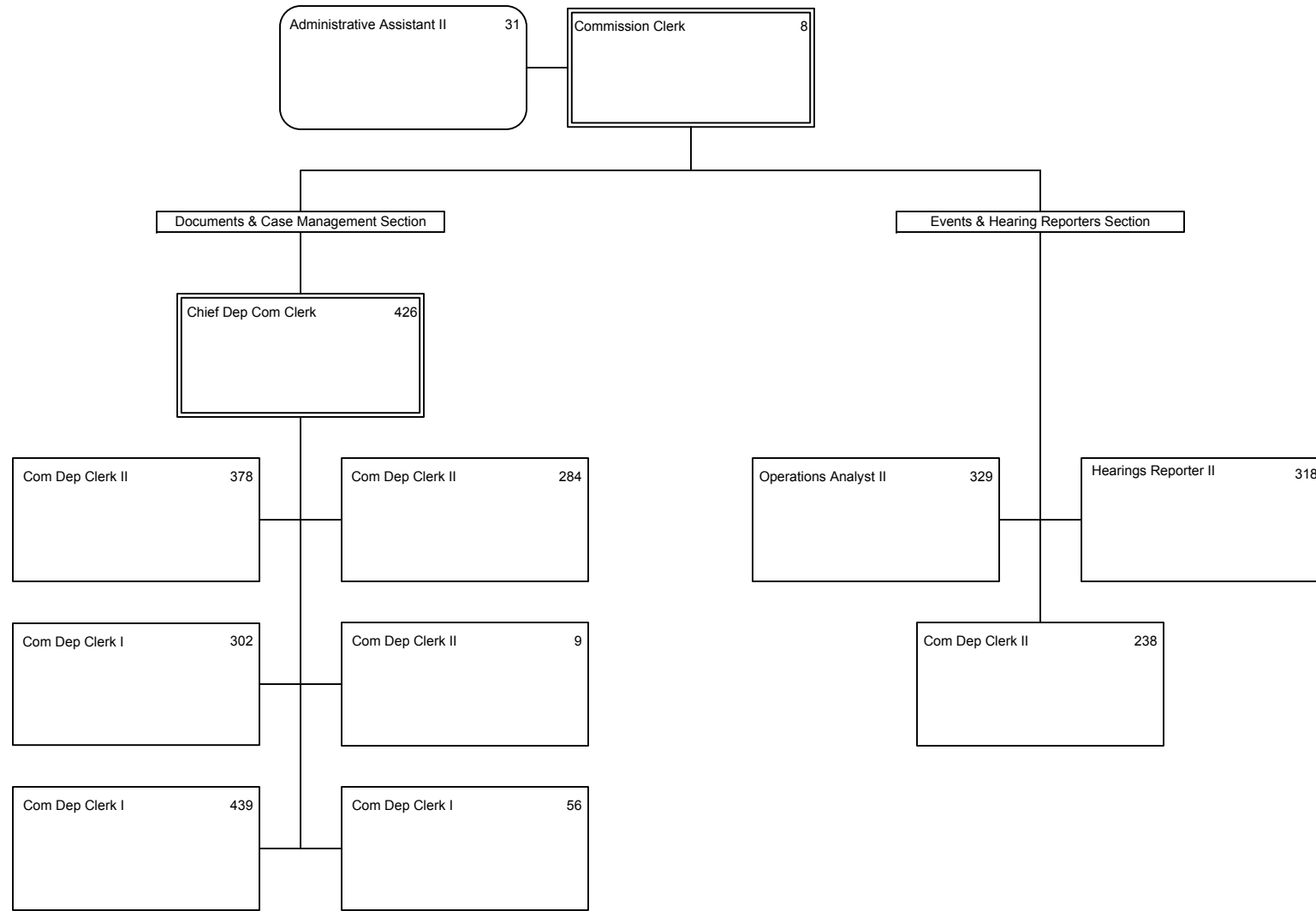
Division of Engineering



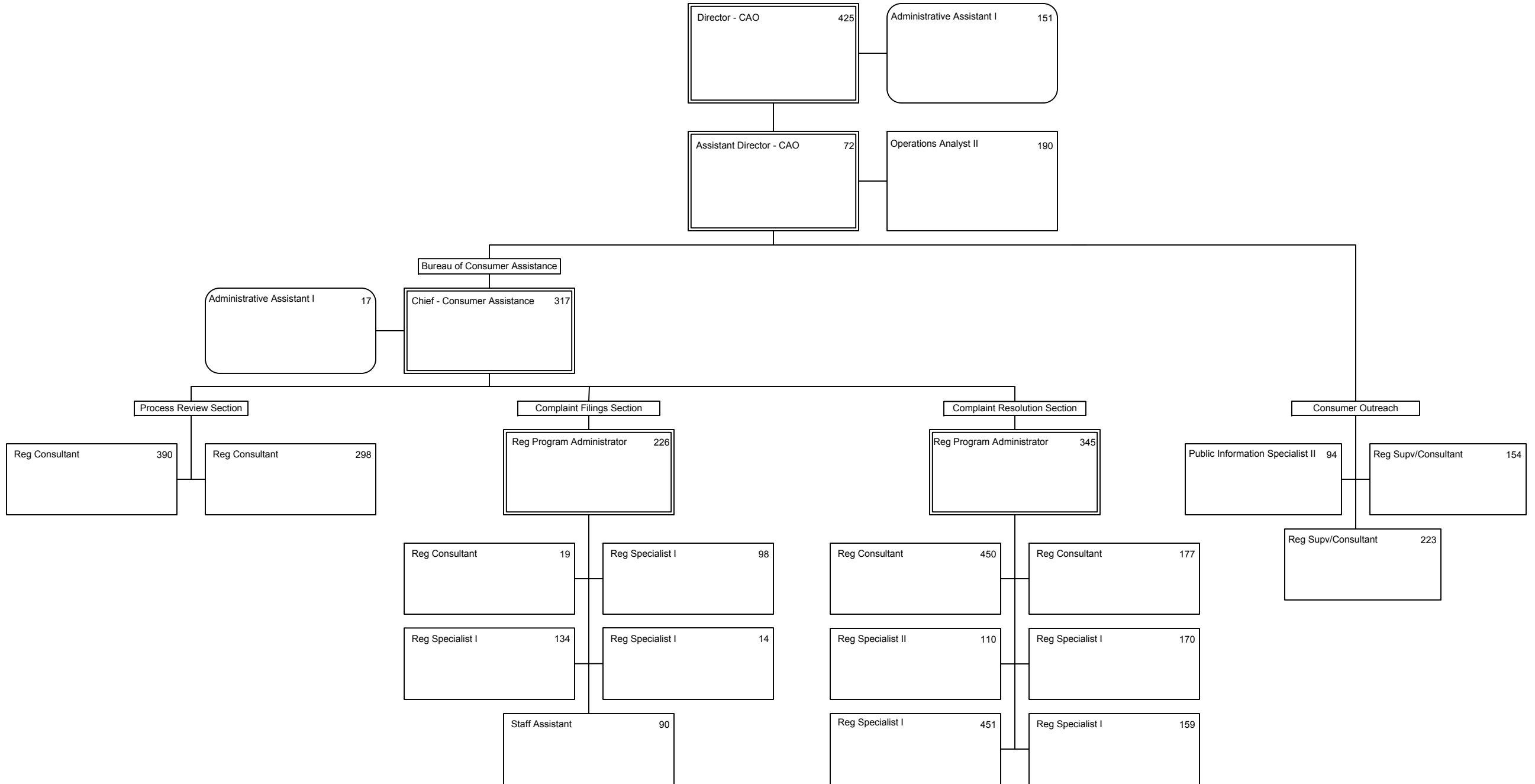
Office of Auditing & Performance Analysis

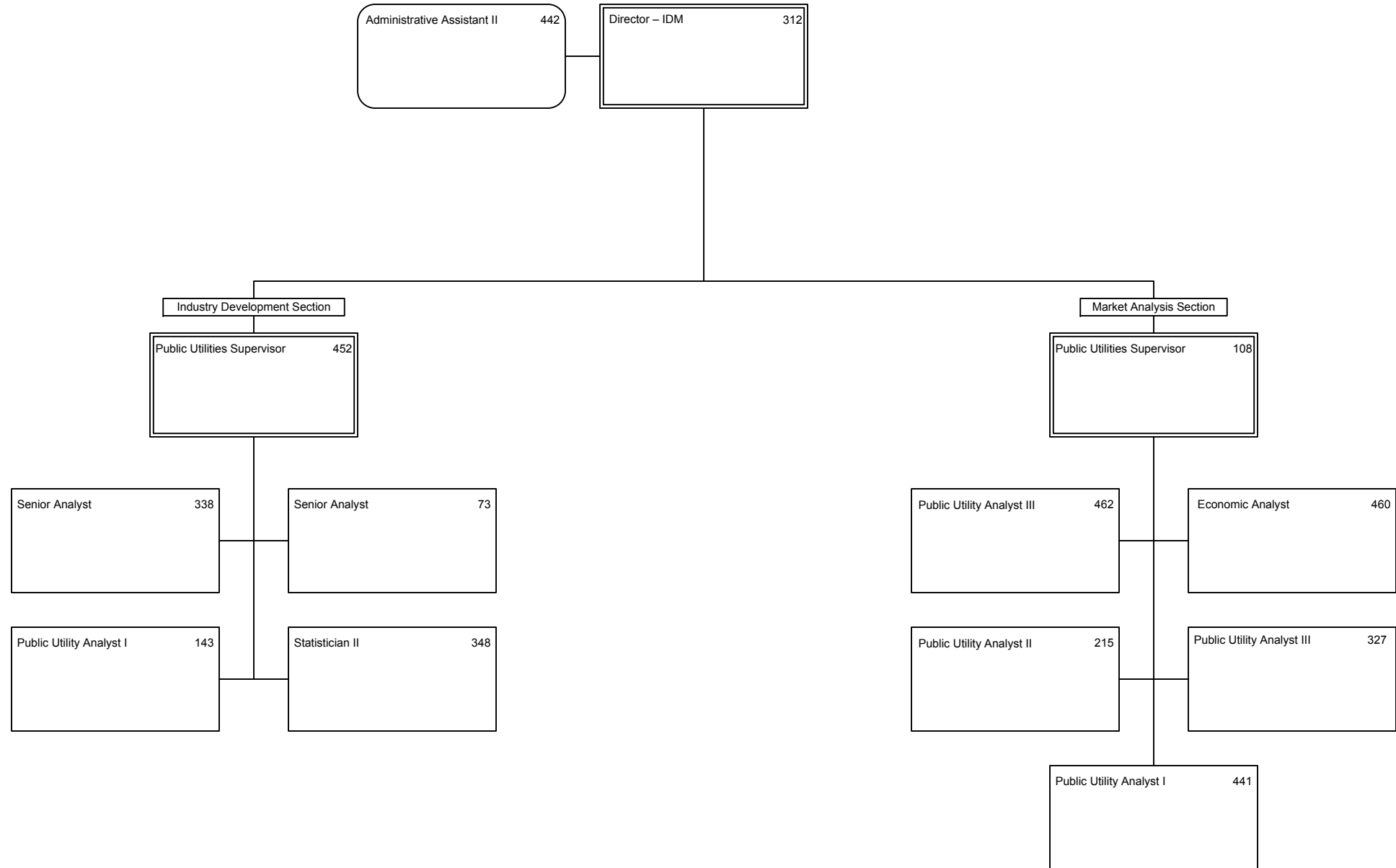


Office of Commission Clerk

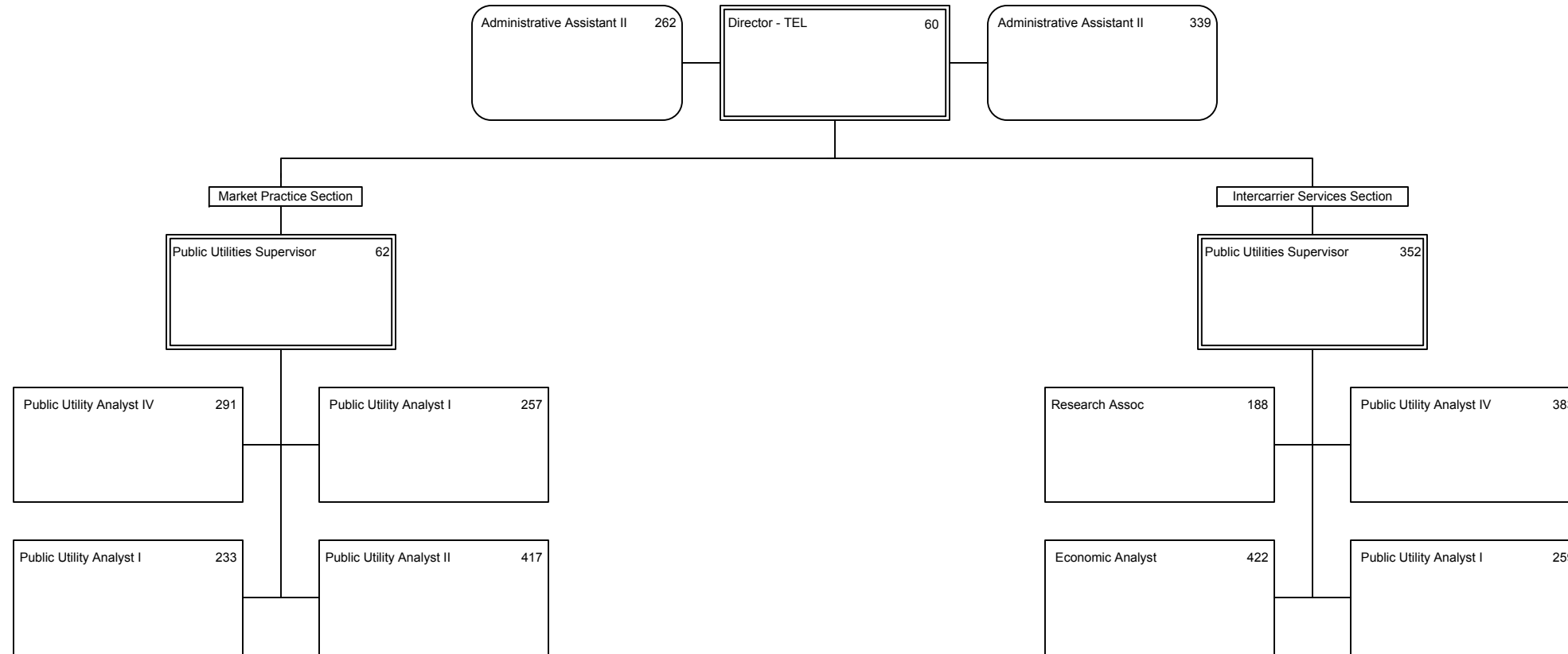


Office of Consumer Assistance & Outreach





Office of Telecommunications



NUCSSP03 LAS/PBS SYSTEM
BUDGET PERIOD: 2008-2019
STATE OF FLORIDA

SP 08/24/2017 09:26
SCHED XI: AGENCY-LEVEL UNIT COST SUMMARY
AUDIT REPORT PUBLIC SERVICE COMMISSION

ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

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

*** NO ACTIVITIES FOUND ***

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 ***

THE FOLLOWING ACTIVITIES DO NOT HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND ARE REPORTED AS 'OTHER' IN
SECTION III: (NOTE: 'OTHER' ACTIVITIES ARE NOT 'TRANSFER-STATE AGENCY' ACTIVITIES OR 'AID TO LOCAL
GOVERNMENTS' ACTIVITIES. ALL ACTIVITIES WITH AN OUTPUT STANDARD (RECORD TYPE 5) SHOULD BE REPORTED
IN SECTION II.)

*** NO ACTIVITIES FOUND ***

TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 61	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	25,195,305	
TOTAL BUDGET FOR AGENCY (SECTION III):	25,195,578	
	-----	-----
DIFFERENCE:	273-	
(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, 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 2017 contain revenue or expenditure estimates related to your agency?

Yes No

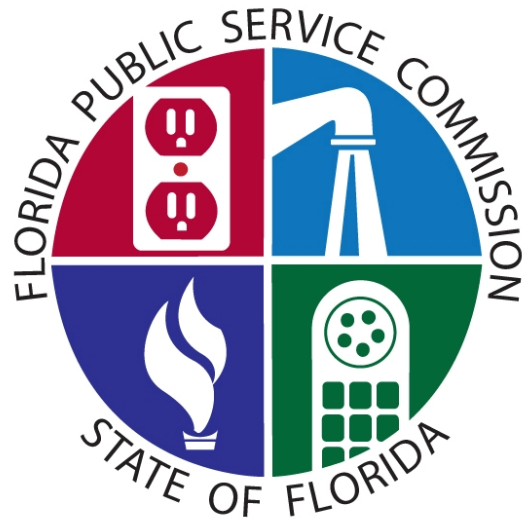
- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2018-2019 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2018-2019 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

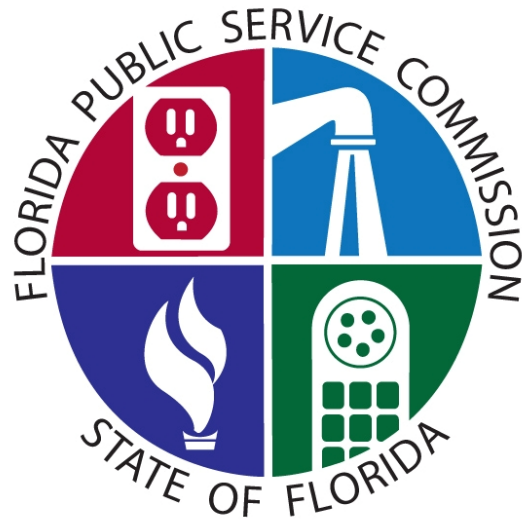
Florida Public Service Commission



UTILITY REGULATION AND CONSUMER ASSISTANCE PROGRAM

Exhibits or Schedules

Florida Public Service Commission



Schedule I Series

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 61 Public Service Commission **Budget Period: 2018-19**
Program: Commissioners/Admin. Services and Utility Regulation & Consumer Assistance
Fund: 2573 Regulatory Trust Fund
Specific Authority: Sections 350.113, 364.336, 366.14, 367.145, 368.109, 403 and 427 F.S.
Purpose of Fees Collected: To fund the cost of regulating Telecommunications Companies, Electric and Gas Utilities, and Water & Wastewater Companies as required by Chapters 350, 364, 366, 367, 368, 403, 427 Florida Statutes.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL FY 2016 - 17	ESTIMATED FY 2017 - 18	REQUEST FY 2018 - 19
<u>Receipts:</u>			
Regulatory Assessment Fees (RAF)	\$24,531,459	\$25,038,038	\$25,653,693
Filing / Recording Fees	42,806	75,000	75,000
Total Fee Collection to Line (A) - Section III	\$24,574,265	\$25,113,038	\$25,728,693

SECTION II - FULL COSTS			
<u>Direct Costs:</u>			
Salaries and Benefits	\$14,775,404	\$15,674,828	\$15,744,664
Other Personal Services	20,703	155,335	51,885
Expenses	2,255,397	2,665,101	2,665,101
Operating Capital Outlay	80,568	206,145	206,145
Motor Vehicles	41,754	77,440	-
Contracted Services	722,495	389,371	492,822
Risk Management	65,330	81,858	81,858
Transfer to DMS for HR Outsourcing	71,542	68,372	68,372
Agency for State Technology	14,632	7,485	7,492
Data Processing Services	33,996	35,389	35,389
Refunds to utilities for overpayments	2,520	20,000	20,000
General Revenue Service Charge (8%)	1,970,118	2,010,643	2,059,895
Indirect Costs Charged to Trust Fund	5,275,765	5,640,386	5,638,173
Total Full Costs to Line (B) - Section III	25,330,224	27,032,354	27,071,795

Basis Used: People First Time Accounting System

SECTION III - SUMMARY			
TOTAL SECTION I	(A)	\$24,574,265	\$25,113,038
TOTAL SECTION II	(B)	\$25,330,224	\$27,071,795
TOTAL - Surplus/Deficit	(C)	(\$755,959)	(\$1,919,316)

EXPLANATION of LINE C:

Over the past year, the PSC has been working to develop and create efficiencies. Through internal controls which include the management of vacancies, closely monitoring discretionary expenditures, federal reimbursement, and using a small amount of the cash balance, the PSC can manage the negative balances. Trust fund sweeps will jeopardize our continued ability to meet our fiscal obligations.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2018 - 2019
Trust Fund Title:	Public Service Commission
Budget Entity:	Regulatory Trust Fund
LAS/PBS Fund Number:	61 - Public Service Commission
	2573

	Balance as of 6/30/2017		SWFS* Adjustments		Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	\$5,178,879	(A)			\$5,178,879
ADD: Other Cash (See Instructions)	200	(B)			200
ADD: Investments		(C)			
ADD: Outstanding Accounts Receivable	11,395	(D)			11,395
ADD:		(E)			
Total Cash plus Accounts Receivable	\$5,190,473	(F)			\$5,190,473
LESS Allowances for Uncollectibles		(G)			
LESS Approved "A" Carry Forwards	(118,888)	(H)			(118,888)
Approved "B" Carry Forwards	(510)	(H)			(510)
Approved "FCO" Carry Forwards		(H)			
LESS: Other Accounts Payable (Nonoperating)	(19,020)	(I)			(19,020)
LESS: _____		(J)			
Unreserved Fund Balance, 07/01/17	\$5,052,055	(K)			\$5,052,055

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2018 - 2019

Department Title: Public Service Commission
Trust Fund Title: Regulatory Trust Fund
LAS/PBS Fund Number: 2573

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/17

Total all GLC's 5XXXX for governmental funds; \$2,297,286 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

See 1C reconciliation (C)

SWFS Adjustment #B6100001 decreasing accounts payable 13 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (510) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

Compensated Absences Liability 2,755,266 (D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: \$5,052,055 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) \$5,052,055 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Florida Public Service Commission
Fiscal Year	2018 - 2019
Fund Name:	Public Service Regulatory Trust Fund
FLAIR #:*	61-2-573
Name Position Telephone No. of Person Completing Form:	Peter Queirolo Budget Officer (850) 413-6289
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). Give the statutory purpose, if stated, for the trust fund.	S. 350.113, Florida Statutes, states that this trust fund "shall be used in the operation of the Commission in the performance of the various functions and duties required of it by law."
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	The primary source of receipts is the assessment fees collected to fund the costs of regulating Public Electric and Gas Utilities and Water and Wastewater Companies, and of providing regulatory oversight of Telecommunications Companies, as required by Chapters 350, 364, 366, 367, 368, 403, and 427, Florida Statutes. Other receipts include filing/recording fees and refunds.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Sections 350.031, 350.06, and 350.113, Florida Statutes, require that this trust fund be used for operations of the Commission, including court reporting services and PSC Nominating Council costs.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	The Public Service Commission (PSC) receives federal funds from the Pipeline and Hazardous Waste Safety Administration (PHMSA). These funds are partial reimbursement for regulatory trust funds expended by the PSC Division of Engineering - Bureau of Safety.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	N/A
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	N/A

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the <i>Florida Constitution</i> , list the specific exemptions that apply.	N/A
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	The continuation of the regulatory trust fund is vital because it provides the PSC with necessary resources to work towards ensuring that Consumers receive essential services (electric, gas, water, and waste water and telephone) in a safe, affordable, and reliable manner. Funding of this regulatory function through regulatory assessment fees and maintaining accountability for these revenues through the Regulatory Trust Fund is the most expedient and effective way to ensure that the collections are properly assessed, controlled, and expended for the intended purposes. The activities supported by this trust fund are as follows: Certificates and Territorial Disputes, Competitive Market Oversight, Conservation, Consumer Protection and Assistance, Electric Reliability, Ratemaking, Safety Oversight, Service Quality Evaluation, and Executive Direction and Administrative Support.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	N/A

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	N/A
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, <i>Florida Statutes</i> .	N/A
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	N/A
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	N/A

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2018 - 19

Department: Florida Public Service Commission

Chief Internal Auditor: Steven J. Stolting

Budget Entity: 61000000

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
		Public Service Commission	Review of internal and external audit reports issued during FY 2016-17 and FY 2017-18 through 07/31/17 identified no major audit findings and recommendations during the period.	N/A	N/A

Fiscal Year 2018-19 LBR Technical Review Checklist

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

Agency Budget Officer/OPB Analyst Name: Peter Queirolo / John Paul Fraites

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

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

1. GENERAL

1.1 Are Columns A01, A04, A05, A23, A24, A25, A36, A93, IA1, IA5, IA6, 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)	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 Has Column A03 been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Y	Y	Y	Y	Y
1.4 Has Column A12 security been set correctly to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status? (CSDR, CSA)	Y	Y	Y	Y	Y

TIP The agency should prepare the budget request for submission in this order: 1) Lock columns as described above after all audits have been corrected, reports are complete, and data verified for final submission; 2) copy Column A03 to Column A12; and 3) set Column A12 column security to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status. **A security control feature has been added to the LAS/PBS Web upload process that will require columns to be in the proper status before uploading.**

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 59 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 29)? 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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AUDITS:

Action		Program or Service (Budget Entity Codes)				
		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 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 sub-title "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 62 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
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 2016-17 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					

Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
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.						
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 29 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 67 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 69 through 72 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.6 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 (OAD/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 95 and 96 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 #18-005?	Y	Y	Y	Y	Y
7.11	When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the OPB Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	N/A	N/A	N/A	N/A	N/A
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

Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
7.14	Do the amounts reflect appropriate FSI assignments?	Y	Y	Y	Y	Y
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 28 and 90 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, 17C01C0, 17C02C0, 17C03C0, 24010C0, 33001C0, 30010C0, 33011C0, 160E470, 160E480 or 55C01C0)?	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
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
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 67 through 72 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 160XXXX0 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).					

Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
TIP If an appropriation made in the FY 2017-18 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?					
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)?					
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

Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
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 properly accounted for continuing appropriations (category 13XXXX) in column A01, 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

Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
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 128 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 158 of the LBR Instructions.)	Y	Y	Y	Y	Y
10. SCHEDULE III (PSCR, SC3)						
10.1	Is the appropriate lapse amount applied? (See page 93 of the LBR Instructions.)	N/A	N/A	N/A	N/A	N/A
10.2	Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See page 96 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
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
13. SCHEDULE VIIIB-1 (EADR, S8B1)						
13.1	NOT REQUIRED FOR THIS YEAR	N/A	N/A	N/A	N/A	N/A
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 102 through 104 of the LBR Instructions regarding a 10% reduction in recurring 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
15. SCHEDULE VIIIC (EADR, S8C) (This Schedule is optional, but if included it is required to be posted to the Florida Fiscal Portal)						
15.1	Does the schedule display reprioritization issues that are each comprised of two unique issues - a deduct component and an add-back component which net to zero at the department level?	N/A	N/A	N/A	N/A	N/A
15.2	Are the priority narrative explanations adequate and do they follow the guidelines on pages 105-107 of the LBR instructions?	N/A	N/A	N/A	N/A	N/A

Action		Program or Service (Budget Entity Codes)				
		61020100	61020200	61020300	61030100	61030300
15.3	Does the issue narrative in A6 address the following: Does the state have the authority to implement the reprioritization issues independent of other entities (federal and local governments, private donors, etc.)? Are the reprioritization issues an allowable use of the recommended funding source?	N/A	N/A	N/A	N/A	N/A
AUDIT:						
15.6	Do the issues net to zero at the department level? (GENR, LBR5)	N/A	N/A	N/A	N/A	N/A
16. SCHEDULE XI (USCR,SCXI) (LAS/PBS Web - see pages 108-112 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 2016-17 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: Audit #3 will identify those activities that do NOT have a Record Type '5' and have not been identified as a 'Pass Through' activity. These activities will be displayed in Section III with the 'Payment of Pensions, Benefits and Claims' activity and 'Other' activities. Verify if these activities should be displayed in Section III. If not, an output standard would need to be added for that activity and the Schedule XI submitted again.)	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 113 through 155 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	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 131 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

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

AUDITS - GENERAL INFORMATION

TIP	Review <i>Section 6: Audits</i> of the LBR Instructions (pages 157-159) 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)?	N/A	N/A	N/A	N/A	N/A
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
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