



Nicole R. Galloway, CPA
Missouri State Auditor

ECONOMIC DEVELOPMENT

Public Service Commission



December 2015
Report No. 2015-129

<http://auditor.mo.gov>



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CITIZENS SUMMARY

Findings in the audit of the Public Service Commission

Manufactured Housing and Modular Units Program

There were significant weaknesses in the Public Service Commission's (PSC) oversight of the Manufactured Housing and Modular Units Program. The program did not ensure that deficiencies identified during inspections of manufactured and modular homes were corrected in a timely manner or, in some cases, ever corrected. The PSC failed to take any action against manufacturers, dealers, and installers who filed late monthly reports. The Commission was also unaware that in January 2008 the former director of the program suspended collection of a \$30 inspection fee for all new manufactured homes. For the period of July 2013 to June 2015, the state lost approximately \$113,000 in revenues when the PSC failed to collect the inspection fee. The PSC ordered the program to reinstate the fee effective July 1, 2015.

Closed Session Records

Meeting minutes for the PSC's closed sessions failed to include required information under Missouri's Sunshine Law. Minutes lacked information such as each meeting's time, place, and names of those in attendance. The minutes also failed to record each commission member's votes during closed session meetings. Auditors were unable to determine whether discussion during closed session meetings was restricted to the list of topics included in the meeting minutes, as no details about the discussion were provided in the minutes.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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Public Service Commission

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NICOLE R. GALLOWAY, CPA
Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Mike Downing, Director
Department of Economic Development
and
Public Service Commission
and
Wess A. Henderson, Executive Director
Jefferson City, Missouri

We have audited certain operations of the Public Service Commission in fulfillment of our duties under Chapter 29, RSMo. The scope of our audit included, but was not necessarily limited to, the years ended June 30, 2015 and 2014. The objectives of our audit were to:

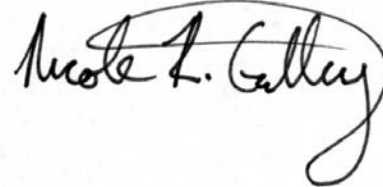
1. Evaluate the commission's internal controls over significant management and financial functions.
2. Evaluate the commission's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and operations, including certain financial transactions.

Our methodology included reviewing minutes of meetings, written policies and procedures, financial records, and other pertinent documents; interviewing various personnel of the commission, as well as certain external parties; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We tested certain of those controls to obtain evidence regarding the effectiveness of their design and operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the commission's management and was not subjected to the procedures applied in our audit of the commission.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, and (3) the need for improvement in management practices and procedures. The accompanying Management Advisory Report presents our findings arising from our audit of the Public Service Commission.

A handwritten signature in black ink, reading "Nicole R. Galloway". The signature is fluid and cursive, with a large loop at the end of the last name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Deputy State Auditor:	John Luetkemeyer, CPA
Director of Audits:	Douglas J. Porting, CPA, CFE
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Public Service Commission
Management Advisory Report - State Auditor's Findings

1. Manufactured Housing and Modular Units Program

Significant weaknesses exist in Public Service Commission (PSC) controls over the Manufactured Housing and Modular Units Program.

The program was established in January 1974 under Chapter 700, RSMo, and oversees the annual registration of dealers and manufacturers of manufactured homes and modular units, and licensing of installers of new manufactured homes. The program is responsible for prescribing and enforcing uniform construction, safety, and installation standards by conducting code and installation inspections. Program staff conduct routine home inspections of manufactured homes under Housing and Urban Development (HUD) regulations and inspect modular homes. Program management and the inspectors determine which homes are subjected to the routine inspections. In addition, consumers may file complaints and request an inspection. Program staff also perform dealer lot inspections, dealer lot investigations, alteration inspections, and vehicle identification number inspections. The program employs a program director, 2 clerical assistants, and 5 inspectors.

The program is funded by licensing, registration, and inspection fees and fees for manufactured home certification labels, modular home seals, and installer decals for homes sold and installed in the state. During the fiscal year ended June 30, 2015, program expenditures totaled about \$543,000. Program financial activity is recorded in the Manufactured Housing Fund.

Under Chapter 700, RSMo, the PSC may revoke, suspend or place on probation the certificates of registration of dealers and manufacturers and the license of manufactured home installers for statutory violations. In addition, the PSC may consider citizen complaints when determining if violations have occurred. Although the program is authorized to take enforcement actions, the program last filed a manufactured housing formal complaint with the PSC in March 2011 and the PSC has not sanctioned the certificate of registration of any manufacturer or dealer, or the license of any installer, since December 2011.

1.1 Inspection deficiencies

The program does not ensure that deficiencies identified during routine and consumer complaint inspections are corrected and does not require deficiencies to be corrected within established timeframes.

A single inspection may identify deficiencies on the part of the manufacturer, dealer, and/or installer. The program requires inspectors to notify manufacturers, dealers, and installers of the results and deficiencies identified during routine and consumer complaint inspections and to complete an inspection report. In addition, manufacturers, dealers, and installers must correct deficiencies within the required timeframes and submit a work order signed by the consumer indicating all deficiencies were corrected.



Public Service Commission
Management Advisory Report - State Auditor's Findings

We reviewed 12 of the 597 routine inspections conducted during the period of July 2012 through June 2014 and 10 of the 72 consumer complaint inspections performed during the period of July 2013 through March 2015. We noted concerns with 11 of the 12 routine inspections and with all 10 complaint inspections. The overall error rate identified was 95 percent.

Uncorrected deficiencies

The program does not ensure that deficiencies are corrected. For 10 routine inspections and 9 consumer complaint inspections, the inspection file did not contain documentation that all deficiencies noted during the inspection had been corrected. Several files reviewed included some documentation indicating the manufacturer, dealer, or installer reported making corrections; however, these files did not contain a work order signed by the homeowner. Some files did not have documentation that any deficiency had been corrected. For 9 routine inspections, the files did not have documentation that the parties responsible for correcting the deficiencies were notified of the inspection results.

After we reported our results to PSC officials, they indicated program staff had been able to subsequently contact the relevant parties for the inspections with uncorrected deficiencies and determined in most instances those deficiencies had been satisfactorily corrected. The program subsequently filed multiple formal complaints before the PSC involving uncorrected deficiencies of one manufactured home dealership.

Correction timeframes

The program does not ensure deficiencies are corrected within the required timeframes. Installers must correct noted deficiencies within 30 days and manufacturers and dealers must correct noted deficiencies within 20 days from notification of the inspection results. We noted only 1 instance when all deficiencies for an inspection were corrected by all parties within the required timeframes. In some instances individual installers, dealers, or manufacturers reported correcting the deficiencies they were responsible for within the required timeframes, but other parties with deficiencies did not.

The PSC should ensure all deficiencies identified during manufactured and modular home inspections are corrected within established time frames.

1.2 Manufacturers, dealers
and installers reporting

The program does not take action against manufacturers, dealers, and installers who fail to file required monthly reports.

The program requires registered manufacturers, dealers, and licensed installers to submit monthly reports of shipments, sales, and installations. Dealers are also required to submit a property locator form indicating the destination of the home within 48 hours of the date the home leaves the dealer's location. The program can impose a \$50 inspection fee for each report filed more than 60 days late and file a formal complaint with the PSC seeking to suspend or revoke the registration or license of untimely filers.



Public Service Commission
Management Advisory Report - State Auditor's Findings

The program did not assess any inspection fees or file any formal complaint during the 2 years ended June 30, 2015, on any manufacturer, dealer, or installer for failure to meet the reporting requirements. We reviewed reports due during the period of January 2014 to March 2015.

Manufacturer reports

As of spring 2015, there were 27 manufactured home and 59 modular home manufacturers and 16 more companies registered as both manufactured home and modular home manufacturers. We reviewed the shipment reports submitted by 6 manufacturers. We noted 2 manufacturers consistently filed reports late, including one report that was filed 309 days late.

Under 4 CSR 240-120.070(2) and 4 CSR 240-123.040(9), manufacturers are to submit to the program, by the tenth day of each month, a report that identifies each manufactured or modular home shipped into or manufactured in Missouri during the previous month.

Dealer reports

As of spring 2015, there were 173 licensed dealers. We reviewed the reports of 7 dealers. Almost half the monthly reports filed by 6 of the dealers reviewed were filed late, with one report filed 219 days late. In addition, 2 of the 7 dealers reported selling new homes during the period; however, they did not submit property locator forms within 48 hours.

Under 4 CSR 240-120.130 and 4 CSR 240-123.070, dealers of manufactured and modular homes must submit a monthly sales report by the tenth day of the following month. In addition, 4 CSR 240-120.65 requires dealers to submit a property locator form indicating the destination of a home within 48 hours after shipment to the consumer. Failure to submit property locator forms timely impedes the ability of the program to conduct timely routine inspections.

Installers

As of spring 2015, there were 84 licensed installers. Over half of the installation reports filed by 1 of 4 installers reviewed were filed late and one report was filed 117 days late.

Under 4 CSR 240-125.070, installers must submit a monthly report of installations performed by the tenth day of the following month.

Conclusion

By not enforcing the monthly reporting requirements for manufacturers, dealers, and installers; program management's ability to schedule inspections efficiently and based upon the level of activity of the various regulated entities was reduced.

1.3 Lost revenues

The program failed to collect a \$30 inspection fee on all new manufactured homes delivered or sold to dealers in the state and failed to file a notice with the Secretary of State (SOS) of suspension of the regulation establishing the fee.



Public Service Commission Management Advisory Report - State Auditor's Findings

Program officials indicated the former program director indefinitely suspended the \$30 inspection fee in January 2008, without obtaining the PSC's approval or filing a suspension notice with the SOS. According to reports from the Institute for Building Technology and Safety listing all new manufactured homes shipped to Missouri each month, 3,781 new manufactured homes were shipped to Missouri during the period of July 2013 through June 2015. The state lost approximately \$113,000 in revenues due to the failure to collect required fees on this activity. Additional undetermined revenues were lost between January 2008 and June 2013. The commission was unaware the fee had been suspended.

Under 4 CSR 240-120.140, the PSC established the \$30 inspection fee to be assessed on each new manufactured home delivered or sold to dealers in the state, to be paid by the manufacturer. In addition, Section 536.022, RSMo, indicates if any rule or portion of a rule of a state agency is suspended or terminated by action of the governor, a court or other authority, the state agency shall immediately file a notice of such action with the SOS. On April 29, 2015, the PSC ordered the program to reinstate the \$30 shipment fee effective July 1, 2015.

Recommendations

The PSC:

- 1.1 Ensure all deficiencies identified during routine and consumer complaint inspections are corrected within established timeframes.
- 1.2 Ensure monthly reports are received timely and consider assessing the \$50 inspection fee for each report that is filed 60 days after the due date and file a formal complaint with the PSC for any entities that fail to comply. In addition, the PSC should ensure that property locator forms are received timely and consider assessing entities \$50 per form that is not filed within 48 hours.
- 1.3 Ensure the inspection fees on manufactured homes are collected. In addition, the PSC should file notices of suspension or termination of rules as required by state law.

Auditee's Response

- 1.1 *Several issues were identified in the draft report related to inspections, with an overall identified error rate of 95 percent. Prior to receiving the draft report, the PSC commenced steps to address the deficiencies.*

Process Review

- *Staff reviewed all internal processes to ensure better compliance with rules, timeframes, and customer service.*
- *The Manager will review open complaints and open inspections every 30 days. The Manager will follow up with inspectors on*



Public Service Commission
Management Advisory Report - State Auditor's Findings

all inspections with inactivity for over 45 days. The Manager will follow up on all open complaints with inactivity for 30 days. After the end of each month, the Manager will submit a list of open complaints and open inspections to the Staff Director.

- Staff is developing a timeline for manufacturers, dealers, and installers to timely complete issues/deficiencies identified during inspection. Letters will be updated accordingly.*
- Staff will record all contact with the consumer, dealer, installer, or manufacturer in the department computer system. All consumer complaint or inspection manufacturer, dealer, installer issues outstanding after 90 days will be referred to Staff Counsel's Office (SCO). The SCO will notify the manufacturer, dealer, or installer that it has a limited amount of time to either correct issues or submit a plan of action. The SCO will file a complaint if issues have not been corrected or an acceptable plan of action has not been submitted by the due date.*
- The SCO has filed 5 complaints since July 2015. Staff is working on the resolution of all complaints.*

Rule Revisions

- Staff is reviewing all manufactured housing rules and proposing changes for consistency. There are several places where timeframes for completion of items are identified. These timeframes are being reviewed and will either be modified or "softened" to recognize delays due to such things as weather, ability to obtain materials, etc.*
- Workshop(s) will be held with interested stakeholders.*
- Proposed rulemaking will be submitted to Commissioners to begin the formal rulemaking process.*

Letters and Forms

Staff is reviewing all letters and forms for accuracy and relevance.



Public Service Commission
Management Advisory Report - State Auditor's Findings

Request for Proposal (RFP)

On October 5, 2015, the Commission approved release of an RFP to solicit bids for a new Manufactured Housing and Modular Units computer software/system. On November 12, 2015, the Office of Administration assigned a buyer to the project.

- 1.2 *The draft report noted deficiencies with timely receipt of manufacturer, dealer, and installer reporting. As part of the process review discussed above, the PSC implemented a manual report tracking process. Reports are date stamped when received. Reports received in a timely manner are separated from reports received after the due date, are entered into the computer software/system and reports are generated to identify delinquent reports. "Past due" letters are sent out within a few days of delinquency. Requests from the past due entity are not processed until the entity is current with all reports. When inspectors meet with installers or dealers, they also request delinquent reports. Delinquent reporting has also been addressed in some of the complaints recently filed.*
- 1.3 *The draft report noted the program failed to collect a \$30 inspection fee on all new manufactured homes delivered or sold to dealers in the state of Missouri and failed to file notice with the SOS of suspension of the regulation which established the fee. It is not clear why the collection of the fee ceased. The Commission has the authority to waive its rules, but there is not a Commission case indicating the Commission waived this requirement. The requirement was reinstated effective July 1, 2015.*

2. Closed Session Records

Meeting minutes for closed sessions did not include some required information or details about the topics discussed.

The closed session minutes during the audit period did not include the time, place, members present, members absent, or roll call votes with "yea" and "nay" attributed to the name of the commission member. The minutes only listed a tally of the votes to close the meeting, a statutory citation, and each topic to be discussed, followed by the word "discussed." Those minutes did not include any details about the topics discussed and as a result we were unable to determine if the discussion was restricted to the cited topic. In April 2015, after we discussed this matter with agency officials, the PSC began including some additional detail about the discussions held in closed session.

Section 610.020.7, RSMo, requires a journal or minutes of closed meetings. The minutes shall include the date, time, place, members present, members



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Management Advisory Report - State Auditor's Findings

absent, and a record of any votes taken. In addition, Section 610.015, RSMo, requires all votes in closed session to be by roll call and the minutes to attribute for each roll call each "yea" and "nay" vote, or abstinence if not voting, to the name of the individual member of the public governmental body.

Recommendation

The PSC ensure closed session minutes include required information and sufficient detail to demonstrate discussions are limited to those allowable topics cited when closing the meeting.

Auditee's Response

The Commission is committed to following the applicable requirements under Chapter 610, and Section 610.020.7, RSMo. As noted in the report regarding closed session minutes, the Commission has already modified the information included in closed session minutes to include additional detail about discussions held in closed session. In response to the report's recommendation regarding closed session minutes, the Commission will continue to take closed session minutes that include sufficient detail to show that the discussions had in closed session are limited to those allowable topics cited when the meeting has been closed. This also includes noting in the minutes the date, time, place, members present, members absent, and a record of any votes taken by roll call.

Public Service Commission

Organization and Statistical Information

The Missouri Public Service Commission (PSC) was established in 1913 by the 47th General Assembly. The 1974 State Reorganization Act placed the PSC within the Department of Consumer Affairs, Regulation and Licensing, which in 1984 was renamed the Department of Economic Development.

The PSC is charged with the statutory responsibility of ensuring that public utility consumers receive safe and adequate services at just and reasonable rates that will provide the utility companies' shareholders the opportunity to earn a reasonable return on their investment. The PSC consists of 5 commissioners who are appointed by the Governor to 6-year terms with the advice and consent of the Missouri Senate. The terms are staggered so that no more than 2 terms expire in any 1 year. The Governor designates one member as chair, who serves in that capacity at the pleasure of the Governor.

The PSC regulates utility rates, service, and safety for investor-owned electric, gas, telecommunications, sewer, and water companies. The PSC monitors the construction of manufactured and modular homes to ensure compliance with state and federal law. The PSC also administers the Deaf Relay Services and Equipment Distribution Program that provides telecommunication services to the hearing impaired.

While the rates charged by rural electric cooperatives and municipally-owned utilities are determined by their respective governing bodies, the PSC has jurisdiction regarding matters of safety over rural electric cooperatives and municipally-operated electric and natural gas systems. Similarly, the PSC does not have jurisdiction over the basic service rates for telephone cooperatives, but regulates other aspects of their operations. The PSC also oversees service territory issues involving investor-owned electric utilities, rural electric cooperatives and municipally-owned electric utilities, as well as those involving privately-owned water and sewer utilities and public water supply districts.

The PSC has a staff of professional accountants, engineers, economists, attorneys, financial analysts, and management specialists that evaluate utility requests for PSC approval. These requests deal with matters such as tariff changes regarding rates and business operations, financing proposals, business reorganizations, asset transfers, and mergers. The staff will provide the results of its evaluation and recommend actions that satisfy the agency's statutory requirements.



Public Service Commission
Organization and Statistical Information

As of June 30, 2015, the PSC had the following members:

Name	Position	Term Ends
Robert S. Kenney	Chairman	April 28, 2015*
Stephen M. Stoll	Commissioner	December 13, 2017
William P. Kenney	Commissioner	January 9, 2019
Daniel Y. Hall	Commissioner	September 27, 2019
Scott T. Rupp	Commissioner	May 25, 2020

* Commissioner Robert Kenney's term had expired, but he continued to serve until August 7, 2015. On August 10, 2015, Commissioner Hall was appointed Chairman and Maida J. Coleman was appointed to the Commission subject to Senate confirmation.

During the 2 years ended June 30, 2015, Terry Jarrett also served as commissioner. Wess Henderson serves as the Executive Director. At June 30, 2015 the PSC had approximately 184 salaried and 7 temporary employees.

Appendix A-1

Public Service Commission

Combined Statement of Receipts, Disbursements, Other Financing Uses and Changes in Cash and Investments
Year Ended June 30, 2015

	Public Service Commission Fund	Deaf Relay Service and Equipment Distribution Program Fund	Manufactured Housing Fund	Manufactured Housing Consumer Recovery Fund	Total (Memorandum Only)
RECEIPTS					
Public utilities fees	\$ 18,063,685	1,631,951	0	0	19,695,636
Federal gas grant	110,000	0	0	0	110,000
Interest	0	29,453	0	244	29,697
Inspection fees	0	0	383,477	0	383,477
Cost reimbursements - State	608,259	0	0	0	608,259
Other receipts	16,884	223	352	0	17,459
Total Receipts	18,798,828	1,661,627	383,829	244	20,844,528
DISBURSEMENTS					
Salaries and wages	10,406,049	0	269,921	0	10,675,970
Employee fringe benefits	4,819,616	0	134,851	0	4,954,467
Travel, in-state	141,338	348	7,057	0	148,743
Travel, out-of-state	84,552	0	0	0	84,552
Fuel and utilities	135,165	0	3,299	0	138,464
Supplies	283,343	37	19,942	0	303,322
Professional development	129,517	200	2,465	0	132,182
Communication service and support	142,843	0	7,571	0	150,414
Professional services	523,847	864,044	18,816	0	1,406,707
Equipment expenses	222,263	0	40,705	0	262,968
Miscellaneous expenses	32,343	385	473	0	33,201
Building and lease payment	872,615	0	17,508	0	890,123
Program distributions	0	0	3,629	0	3,629
Cost allocations and administrative expenses	446,110	28,241	16,556	0	490,907
Total Disbursements *	18,239,601	893,255	542,793	0	19,675,649
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING USES	559,227	768,372	(158,964)	244	1,168,879
OTHER FINANCING USES					
Appropriations exercised by other state agencies					
Elementary and Secondary Education	0	1,182,017	0	0	1,182,017
Office of the Public Counsel	875,570	0	0	0	875,570
Total Other Financing Uses	875,570	1,182,017	0	0	2,057,587
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER USES	(316,343)	(413,645)	(158,964)	244	(888,708)
CASH AND INVESTMENTS, JULY 1, 2014	2,309,886	5,974,037	791,695	49,851	9,125,469
CASH AND INVESTMENTS, JUNE 30, 2015	\$ 1,993,543	5,560,392	632,731	50,095	8,236,761

* Disbursements on this statement do not agree to fund expenditures on Appendix B primarily due to appropriated transfers out.

Appendix A-2

Public Service Commission

Combined Statement of Receipts, Disbursements, Other Financing Uses and Changes in Cash and Investments

Year Ended June 30, 2014

	Public Service Commission Fund	Deaf Relay Service and Equipment Distribution Program Fund	Manufactured Housing Fund	Manufactured Housing Consumer Recovery Fund	Total (Memorandum Only)
RECEIPTS					
Public utilities fees	\$ 18,061,412	2,038,764	0	0	20,100,176
Federal gas grant	18,221	0	0	0	18,221
Interest	0	33,942	0	277	34,219
Inspection fees	0	0	401,934	0	401,934
Cost reimbursements - State	636,085	0	0	0	636,085
Other receipts	11,768	8	525	0	12,301
Total Receipts	18,727,486	2,072,714	402,459	277	21,202,936
DISBURSEMENTS					
Salaries and wages	9,910,060	0	252,909	0	10,162,969
Employee fringe benefits	4,443,796	0	126,881	0	4,570,677
Travel, in-state	101,553	65	9,234	0	110,852
Travel, out-of-state	90,323	0	0	0	90,323
Fuel and utilities	136,292	0	1,574	0	137,866
Supplies	321,008	74	21,230	0	342,312
Professional development	157,998	200	3,590	0	161,788
Communication service and support	160,408	0	6,816	0	167,224
Professional services	406,228	1,011,198	20,381	0	1,437,807
Equipment expenses	255,037	0	17,114	0	272,151
Miscellaneous expenses	37,135	382	439	0	37,956
Building and lease payments	855,428	0	13,240	0	868,668
Program distributions	5,440	0	22,301	0	27,741
Cost allocations and administrative expenses	562,803	30,512	19,747	0	613,062
Total Disbursements *	17,443,509	1,042,431	515,456	0	19,001,396
RECEIPTS OVER (UNDER) DISBURSEMENTS BEFORE OTHER FINANCING USES	1,283,977	1,030,283	(112,997)	277	2,201,540
OTHER FINANCING USES					
Appropriations exercised by other state agencies					
Elementary and Secondary Education	0	1,117,499	0	0	1,117,499
Office of the Public Counsel	705,619	0	0	0	705,619
Total Other Financing Uses	705,619	1,117,499	0	0	1,823,118
RECEIPTS OVER (UNDER) DISBURSEMENTS AND OTHER USES	578,358	(87,216)	(112,997)	277	378,422
CASH AND INVESTMENTS, JULY 1, 2013	1,731,528	6,061,253	904,692	49,574	8,747,047
CASH AND INVESTMENTS, JUNE 30, 2014	\$ 2,309,886	5,974,037	791,695	49,851	9,125,469

* Disbursements on this statement do not agree to fund expenditures on Appendix B primarily due to appropriated transfers out.

Appendix B

Public Service Commission
Comparative Statement of Appropriations and Expenditures

	Year Ended June 30,					
	2015			2014		
	Appropriation Authority	Expenditures	Lapsed Balances	Appropriation Authority	Expenditures	Lapsed Balances
PUBLIC SERVICE COMMISSION FUND						
Public Service Commission Refunds	\$ 10,000	0	10,000	10,000	0	10,000
Public Service Commission Personal Services	10,618,459	10,406,049	212,410	10,521,514	9,910,060	611,454
Department of Economic Development Leasing	914,742	907,893	6,849	917,208	912,923	4,285
Public Service Commission Expense and Equipment	2,536,462	1,583,549	952,913	2,536,462	1,541,399	995,063
Unemployment Benefits	4,894	0	4,894	5,441	5,440	1
Department of Economic Development State Owned	76,929	76,383	546	67,090	67,090	0
Total Public Service Commission Fund	<u>14,161,486</u>	<u>12,973,874</u>	<u>1,187,612</u>	<u>14,057,715</u>	<u>12,436,912</u>	<u>1,620,803</u>
DEAF RELAY SERVICE AND EQUIPMENT DISTRIBUTION PROGRAM FUND						
Public Service Commission Expense and Equipment	<u>2,495,808</u>	<u>865,015</u>	<u>1,630,793</u>	<u>2,495,808</u>	<u>1,011,918</u>	<u>1,483,890</u>
Total Deaf Relay Service and Equipment Distribution Program Fund	<u>2,495,808</u>	<u>865,015</u>	<u>1,630,793</u>	<u>2,495,808</u>	<u>1,011,918</u>	<u>1,483,890</u>
MANUFACTURED HOUSING FUND						
Manufactured Housing Refunds	10,000	125	9,875	10,000	0	10,000
Manufactured Housing Administration Expense and Equipment	354,466	96,784	257,682	120,946	78,729	42,217
Manufactured Housing Program	20,000	3,629	16,371	20,000	15,901	4,099
Department of Economic Development Leasing	21,645	20,927	718	15,304	14,888	416
Manufactured Housing Administration Personal Services	349,828	269,921	79,907	348,232	252,909	95,323
Unemployment Benefits	0	0	0	6,401	6,400	1
Total Manufactured Housing Fund	<u>755,939</u>	<u>391,386</u>	<u>364,553</u>	<u>520,883</u>	<u>368,827</u>	<u>152,056</u>
MANUFACTURED HOUSING CONSUMER RECOVERY FUND						
Manufactured Housing Consumer Recovery	<u>192,000</u>	<u>0</u>	<u>192,000</u>	<u>192,000</u>	<u>0</u>	<u>192,000</u>
Total Manufactured Housing Consumer Recovery Fund	<u>192,000</u>	<u>0</u>	<u>192,000</u>	<u>192,000</u>	<u>0</u>	<u>192,000</u>
Total All Funds	<u>\$ 17,605,233</u>	<u>14,230,275</u>	<u>3,374,958</u>	<u>17,266,406</u>	<u>13,817,657</u>	<u>3,448,749</u>

Appendix C

Public Service Commission Comparative Statement of Expenditures (From Appropriations)

	Year Ended June 30,				
	2015	2014	2013	2012	2011
Salaries and wages	\$ 10,675,970	10,162,969	10,118,289	10,150,120	9,767,133
Travel, in-state	148,743	110,852	149,267	98,286	154,531
Travel, out-of-state	84,552	90,323	70,385	65,966	44,066
Fuel and utilities	138,464	137,866	125,108	115,690	107,593
Supplies	303,322	342,312	273,378	250,891	234,234
Professional development	132,182	161,788	129,132	140,757	121,745
Communication service and supplies	150,414	167,224	151,551	160,692	148,201
Services:					
Professional	1,203,436	1,292,998	1,520,887	1,564,193	1,983,118
Housekeeping and janitorial	59	110	0	0	32
Maintenance and repair	203,212	144,699	136,735	155,333	213,548
Equipment:					
Computer	184,619	207,064	49,636	82,103	120,081
Motorized	40,160	15,280	21,707	932	76,269
Office	23,980	45,259	31,865	26,331	26,601
Other	14,209	4,548	17,816	12,263	13,383
Property and improvements	0	0	18,041	0	0
Building lease payments	875,690	859,635	872,453	863,123	809,344
Equipment rental and leases	14,433	9,033	167	3,405	82
Miscellaneous expenses	33,076	37,956	8,958	33,405	18,031
Refunds	125	0	400	2,183	1,150
Program distributions	3,629	27,741	19,931	9,266	19,777
Total Expenditures	\$ <u>14,230,275</u>	<u>13,817,657</u>	<u>13,715,706</u>	<u>13,734,939</u>	<u>13,858,919</u>

Appendix D

Public Service Commission
Statement of Changes in General Capital Assets

All Funds		Equipment	Software	Motor Vehicles	Total
Balance, July 1, 2013	\$	1,098,880	0	286,372	1,385,252
Additions		134,347	86,268	20,548	241,163
Dispositions		(31,428)	0	(12,580)	(44,008)
Balance, June 30, 2014		1,201,799	86,268	294,340	1,582,407
Additions		162,742	24,786	45,307	232,835
Dispositions		(77,163)	0	(22,044)	(99,207)
Balance, June 30, 2015	\$	<u>1,287,378</u>	<u>111,054</u>	<u>317,603</u>	<u>1,716,035</u>
Fund of Acquisition					Balance
Public Service Commission Fund					June 30, 2015
Manufactured Housing Fund	\$				1,600,281
Deaf Relay Service and Equipment Distribution Fund					115,163
Total All Funds	\$				<u>591</u>
					<u>\$ 1,716,035</u>