

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of ST. GEORGE)	DOCKET NO. 871177-WU
ISLAND UTILITY COMPANY, Ltd. for)	
increased rates and service)	ORDER NO. 24458
availability charges for water)	
service in Franklin County)	ISSUED: 5/1/91
)	

SECOND ORDER REQUIRING PRODUCTION OF RECORDS

By Order No. 21122, issued April 24, 1989, this Commission approved increased rates for water service provided by St. George Island Utility Company, Ltd. (St. George), implemented a moratorium against further connections, and required St. George to make a number of improvements to its water system. We also noted that St. George's books and records were poor, at best; most were either lost or had never been kept. There was testimony to the effect that the records had been lost during one or more of St. George's moves. This lack of records made it extremely difficult to perform our ratesetting duties. Accordingly, by Order No. 21122, we also required St. George to bring its books and records into compliance with the NARUC uniform system of accounts, to keep all of its books and records in one physical location, and to make photocopies of any records needed by any person, either for that person or for its own files.

On March 25, 1991, this Commission commenced an audit of St. George's books and records. Our auditor made a number of document requests, some of which were complied with, most of which were not. Some of these document requests were the subject of Order No. 24350, issued April 11, 1991, wherein I ordered St. George to comply with the document requests, or show proof that it was attempting to comply with the document requests, no later than by April 15, 1991. St. George was unable to produce many of the documents on or before April 15, 1991. It appears that many of these documents, such as the various ledgers and journals, do not even exist or have not been kept up since our last audit of St. George. Other records may exist somewhere, in some form or another, but have not been preserved by St. George in accordance with our requirements.

In an interview with our auditing staff, St. George indicated that it has recently procured the services of a regulatory utility accountant. St. George also indicated, in its April 15, 1991 responses to our audit requests, that the records will be made

DOCUMENT NUMBER-DATE
04248 MAY -1 1991
PSC-RECORDS/REPORTING

ORDER NO. 24458
DOCKET NO. 871177-WU
PAGE 2

available by May 31, 1991. Accordingly, St. George is hereby ordered to bring its books and records into compliance with our rules and regulations, and file the requested documentation with this Commission no later than by Friday, May 31, 1991.

Among the documents that St. George must file are its general ledger and trial balance for the twelve month period ended December 31, 1990, and a general ledger and trial balance for the four month period ended April 30, 1991. The general ledger shall list, at a minimum, the date prepared, the balances of utility accounts at month end, the balances of utility accounts at the previous month's end, postings from books of original entry and the date and source of the postings.

In addition to the above, St. George is hereby ordered to maintain its books and records in compliance with our requirements on a **continuing** basis, and not just until this audit is over or until we close this docket. As evidence of its continuing compliance with this Order, St. George shall file its general ledger and trial balance for each month, no later than the last business day of the following month (i.e., June 28, 1991 for May, July 31, 1991 for June, August 30, 1991 for July, September 30, 1991 for August, October 31, 1991 for September, November 29, 1991 for October, December 31, 1991 for November, and January 31, 1992 for December), until this docket is closed.

Based upon the foregoing, it is


ORDERED by Commissioner Betty Easley, as Prehearing Officer, that St. George Island Utility Company, Ltd. shall bring its books and records into and maintain them in compliance with the requirements of this Commission on a continuing basis. It is further

ORDERED that St. George Island Utility Company, Ltd. shall file a copy of its general ledger and trial balance for the twelve month period ended December 31, 1990, and for the four month period ending April 30, 1991, no later than by the close of business (4:45 p.m.) on May 31, 1991. It is further

ORDERED that, until this docket is closed, St. George Island Utility Company, Ltd. shall file a copy of its general ledger and trial balance for each month, no later than the last day of business of the following month, as set forth in the body of this Order.

ORDER NO. 24458
DOCKET NO. 871177-WU
PAGE 3

By ORDER of Commissioner Betty Easley, as Prehearing
Officer, this 1st day of MAY, 1991.



BETTY EASLEY, Commissioner
as Prehearing Officer

(S E A L)

BE/RJP

ORDER NO. 24458
DOCKET NO. 871177-WU
PAGE 4

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: 1) reconsideration within 10 days pursuant to Rule 25-22.038(2), Florida Administrative Code, if issued by a Prehearing Officer; 2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or 3) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or sewer utility. A motion for reconsideration shall be filed with the Director, Division of Records and Reporting, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.