

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Adoption of Rule)
25-30.443; Amendment of Rules)
25-30.430, 25-30.436, 25-30.437,)
25-30.440, and 25-30.442; and)
Repeal of 25-30.435 and)
25-30.439, F.A.C.)

DOCKET NO. 871140-WS

ORDER NO. 22125

ISSUED: 11/02/89

NOTICE OF RULEMAKING

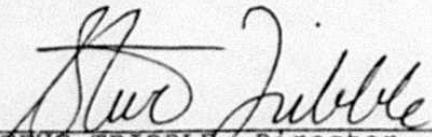
NOTICE is hereby given that the Commission, pursuant to section 120.54, Florida Statutes, has initiated rulemaking to adopt, amend, and repeal the indicated provisions of Rules 25-410 through 25-30.455, Florida Administrative Code, relating to water and sewer utility minimum filing requirements.

The attached Notice of Rulemaking will appear in the November 3, 1989 edition of the Florida Administrative Weekly. If requested, a hearing will be held at the following time and place:

9:30 a.m., Monday, December 11, 1989
Room 122, Fletcher Building
101 East Gaines Street
Tallahassee, Florida

Written requests for hearing and written comments or suggestions on the rule(s) must be received by the Director, Division of Records and Reporting, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, FL, 32399, no later than Friday, December 1, 1989.

By Direction of the Florida Public Service Commission,
this 2nd day of NOVEMBER, 1989.



STEVE TRIBBLE, Director
Division of Records & Reporting

(S E A L)

WHH

DOCUMENT NUMBER-DATE
10810 NOV-2 1989
FPSC-RECORDS/REPORTING

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RULE TITLE:	RULE NO.:
Test Year Approval for Rate Cases	25-30.430
Application for Rate Increase	25-30.435
General Information and Instructions	25-30.436
Required of Class A and B Water and Sewer Utilities in an Application for Rate Increase	
Financial, Rate and Engineering Information	25-30.437
Required of Class A and B Water and Sewer Utilities in an Application for Rate Increase	
Rate Information Required in Application	25-30.439
for Rate Increase	
Additional Engineering Information Required	25-30.440
of Class A and B Water and Sewer Utilities in an application for Rate Increase	
Duplicate Information	25-30.442
Minimum Filing Requirements for Class C Water and Sewer Utilities	25-30.443

PURPOSE AND EFFECT: To update the minimum filing requirements for water and sewer utilities to include the information necessary to evaluate a utility's request for a rate change. The proposed rule incorporates information now received through discovery after the initial filing. The affect will be to require the receipt of the minimum filing requirements at the beginning of the case.

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SUMMARY: The minimum filing requirements are a series of schedules that require information on a utility's accounting and engineering costs, rate structures and billing practices for a test year. The MFRs provide the information necessary to allow the Commission to investigate a utility's request for a rate change. The provisions of Rule 25-30.435, F.A.C., are superseded by the proposed new rule and the existing text is unnecessary. The provisions of Rule 25-30.439, F.A.C., provide a written description of the various financial schedules required. In lieu of this written description, the proposed rule adopts financial forms to be completed by the applicant. Based on the adoption of these forms, Rule 25-30.439 is repealed.

RULEMAKING AUTHORITY: 367.121, F.S.

LAW IMPLEMENTED: 367.081, 350.01(5), F.S.

SUMMARY OF THE ESTIMATE OF ECONOMIC IMPACT OF THESE RULES: The economic impact on the affected utilities is limited to the schedule preparation required by the proposed minimum filing requirements. This expense is offset because burdensome discovery and data requests should be eliminated. Therefore, substantially the same information is being requested from utilities seeking rate changes but the revised minimum filing requirements means that all of the information is now required with the initial application.

WRITTEN COMMENTS OR SUGGESTIONS ON THE PROPOSED RULE MAY BE SUBMITTED TO THE FPSC, DIVISION OF RECORDS AND REPORTING, WITHIN 21 DAYS OF THE DATE OF THIS NOTICE FOR INCLUSION IN THE RECORD OF THE

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PROCEEDING. IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 9:30 A.M., Monday, December 11, 1989

PLACE: Room 122, 101 East Gaines Street, Tallahassee, Florida.

THE PERSON TO BE CONTACTED REGARDING THESE RULES AND THE ECONOMIC IMPACT STATEMENT IS: Director of Appeals, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399

THE FULL TEXT OF THE RULES IS:

PART V - RATE ADJUSTMENT CHANGES

- 25-30.410 Definitions
- 25-30.415 Minimum Return on Common Equity
- 25-30.420 Establishment of Price Index, Adjustment of Rates;
Requirement of Bond; Filings After Adjustment; Notice
to Customers
- 25-30.425 Pass Through Rate Adjustment
- 25-30.430 Test Year Approval for Rate Cases
- 25-30.435 Application for Rate Increase
- 25-30.436 General Information Required of Class A and B Water and
Sewer Utilities in an Application for Rate Increase
- 25-30.437 Financial, Rate and Engineering Accounting Information
Required of Class A and B Water and Sewer Utilities in
an Application for Rate Increase
- 25-30.438 Information Required in Application for
Rate Increase From Utilities With Related Parties
- 25-30.439 Rate Information Required in Application for

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Rate Increase

- 25-30.440 Additional Engineering Information Required of Class A and B Water and Sewer Utilities in an Application for Rate Increase
- 25-30.441 Engineering Information Required in Application for Rate Increase by Utilities Seeking to Recover the Cost of Investment for Plant Construction Required by Governmental Authority
- 25-30.442 Duplicate ~~Engineering~~ Information
- 25-30.443 Minimum Filing Requirements for Class C Water and Sewer Utilities
- 25-30.450 Burden of Proof and Audit Provisions
- 25-30.455 Staff Assistance in Rate Cases
- 25-30.430 Test Year Approval.

(1) Prior to the filing of an application for a general rate increase a utility shall submit to the Commission a written request for approval of a test year, supported by a statement of reasons and justifications showing that the requested test year is representative of utility operations. The Commission Chairman will then approve or disapprove the request within 30 days from the receipt of the request. In disapproving the requested test year, the Chairman may suggest another test year. Within 30 days of the Chairman's approval or disapproval of a test year, upon request of any interested person the full Commission may review the Chairman's approval of a test year.

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(2) Each applicant for test year approval shall submit the following information in its written request to the Chairman:

(a) A statement explaining why the requested test year is representative of the utility's current operations.

(b) A general statement of major plant expansions or changes in operational methods which have occurred since the last test year or five years, whichever is less, or will occur during the requested test year.

(c) A general statement of all estimated pro forma adjustments which will be made to the requested test year amounts.

(d) If a projected test year is requested, provide an explanation as to why the projected period is more representative of the utility's operations than a historical period.

(3) In the test year approval letter the Commission Chairman will advise whether or not prepared testimony in support of the utility's application will be required to be filed as part of the minimum filing requirements.

(a) Prepared testimony will be required, as part of the minimum filing requirements, for all cases anticipated to require a formal hearing, rather than a proposed agency action process.

(b) Where prepared testimony is not required to be filed as part of the minimum filing requirements, it may be required, upon notification, by the Commission or the Commission Chairman during a rate case proceeding.

Specific Authority: 367.121, F.S.

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Law Implemented: 367.081, 350.01(5), F.S.

History: New 6/10/75, Amended 6/13/79, 3/26/81, 9/27/83,
Transferred from 25-10.175 and Amended 11/9/86.

25-30.435 Application for Rate Increase.

(1) Upon approval of a test year, a utility seeking a rate increase shall file an application and fifteen copies of that application with the Director of Records and Reporting.

(a) A Class D utility seeking a rate increase shall submit an application which contains only the information required by Rules 25-30.436(1)-(5); 25-30.437(1)-(6), (8), (9), (11)-(14), (17), (18); 25-30.438; 25-30.439(1)-(3); 25-30.440(1)(-4); and 25-30.441.

(2) All other utilities seeking rate increases shall submit applications which contain the information required by Rules 25-30.436, 25-30.437, 25-30.438, 25-30.430, 25-30.440 and 25-30.441, F.A.C.

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New 11/9/86, Repealed _____.

25-30.436 General Information Required of Class A and B Water and Sewer Utilities in an Application for Rate Increase.

(1) Each applicant for a rate increase shall provide the following general information to the Commission:

(a) ~~(1)~~ The name of the applicant as it appears on the applicant's certificate and the address of the applicant's principal place of business;

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(b) (2) The type of business organization under which the applicant's operations are conducted; the date on which the applicant became licensed to do business in Florida; if the applicant is a corporation, the date of incorporation; the names and addresses of all persons who own 5% or more of the applicant's stock or the names and addresses of the owners of the business.

(c) (3) The number of the Commission order, if any, which previously considered the applicant's rates for the system(s) involved.

(d) (4) Prepared statement to support the information contained in the application or relevant to the Commission's investigation into the applicant's operation.

(e) (5) The address within the service area where the application is available for customer's inspection during the time rate application is pending.

(f) Where the utility requests less than compensatory rates, it must provide a statement of assurance that its quality of service will not suffer.

(g) An affidavit signed by an officer of the utility that states that the utility will comply with Rule 25-22.0406, F.A.C.

(2) The following instructions shall also be complied with:

(a) The applicant's petition for rate relief will not be deemed filed until the appropriate filing fee has been paid and all minimum filing requirements have been met, including prepared testimony, where appropriate.

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(b) The applicant shall follow the policies, procedures and guidelines prescribed by the Commission in relevant rules and in the company's last rate case or state reasons for deviation.

(c) Each schedule shall be cross-referenced to identify related schedules as either supporting schedules and/or recap schedules.

(d) Each page of the filing shall be consecutively numbered on 8 1/2 x 11 inch paper.

(e) Except for handwritten official company records, all data in the petition, exhibits and minimum filing requirements shall be typed.

(f) Twenty (20) copies are required to be filed with the Commission directly with the Division of Records and Reporting, except as specifically identified in Rule 25-30.437 or 25-30.440, F.A.C.

(g) Whenever the applicant proposes any corrections, updates or other changes to the originally filed data, twenty (20) copies shall be filed with the Division of Records and Reporting with copies also served on all parties of record at the same time.

(3) Commission Designee. The Director of the Division of Water and Sewer shall be the designee of the Commission for purposes of determining whether the applicant has met the minimum filing requirements imposed by this rule.

(4) Waiver of MFR Requirements. The Commission may grant a waiver with respect to specific data required by this rule upon a

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showing that the production of the data would be impractical or impose an excessive economic burden upon the applicant. All requests for waiver of specific portions of the minimum filing requirements shall be made as early as practicable.

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New 11/9/86.

25-30.437 Financial, Rate and Engineering Accounting Information Required of Class A and B Water and Sewer Utilities in an Application for Rate Increase. Each applicant for a rate increase shall provide the ~~following-accounting~~ information required by Commission Form PSC/WAS 17 (/), entitled "Financial, Rate and Engineering Minimum Filing Requirements - Class A and B Utilities" which is incorporated into this rule by reference. The form may be obtained from the Director, Division of Water and Sewer, Florida Public Service Commission, 101 E. Gaines Street, Tallahassee, Florida 32399-0873. In compiling the required schedules, additional instructions are set forth below: to the Commission.

(1) Each section of this form shall be indexed and tabbed, including a table of contents listing the page numbers of each schedule. A-schedule-showing-the-applicant's-investment-of shareholder's-equity-and-the-rate-of-return-for-the-test-year.

(2) If information requested in the form described above is not applicable to the applicant, so state and provide an

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explanation on the specific schedule. A schedule showing constructed or proforma computations for the test year and a 13 month average for the test year. This schedule shall include:

(a) -- Either the original cost of plant used and useful in the public service as of the date first dedicated to public service, indicating the cost of original construction and yearly additions by dollar amount, or the original cost of plant used and useful in the public service as previously approved by the Commission and yearly additions by dollar amount.

(b) -- The total amount of money invested by the applicant, equity or debt, in plant used and useful;

(c) -- Construction work in progress, separately identifying that amount on which interest is being charged during construction;

(d) -- Customer advances for construction currently outstanding;

(e) -- Total contributions in aid of construction, separately identifying the monthly balance for the test year of tap fees, connection fees, main extension charges, contributions in aid of construction, and customer advances for construction;

(f) -- Accumulated depreciation;

(g) -- Allowance for working capital.

(3) If a projected test year is used, provide a complete set of the Commission Form PSC/WAS 17 (/), entitled "Financial, Rate and Engineering Minimum Filing Requirements - Class A and B Utilities" (as described above) which require a designation of

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historical or projected information. Such schedules shall be submitted for the historical base year, and any projected year subsequent to the base year and prior to the projected test year, in addition to the projected year. If no designation is shown on a schedule, submit that schedule for the test year only. If a historical test year is used, Schedule E-14 will not be required. A schedule should also be included which describes in detail all methods and bases of projection, explaining the justification for each method or basis employed. A statement regarding the applicant's treatment plant and distribution and collection lines,--The statement shall detail how and when they were acquired, the method used by the applicant to establish the amount of investment in the plant and lines, and the total cost and capacities of the plant and lines.

(a) The historical data schedules shall be indexed and tabbed separately from the test year schedules.

(4) Only 2 copies of Schedule E-15, entitled Billing Analysis Schedules shall be filed with the application. Each copy shall be submitted in a separate binder from the other required information.

(4)--A schedule showing, by primary account, the monthly balance in plant for the test year and the annual balance for the previous year.

(5)--A schedule showing, by month, the depreciation reserve balance for the test year and the annual depreciation balance for the previous year, also a statement outlining the applicant's-

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depreciation practices and the applicant's depreciation rates. If the applicant uses a composite depreciation rate, the applicant shall detail the derivation of that rate.

(6)--A comparative balance sheet for the beginning and end of the test year.

(7)--A detailed analysis of the capital surplus and retained earnings accounts for the test year.

(8)--A schedule showing current and requested rates for service.

(9)--A constructed income statement for the test year showing the effect of the requested rates and any known change in operating revenue or expense. If applicable, the applicant shall state its basis for allocating any expenses which are in common or shared with a commonly owned, controlled or operated company.

(10)--An analysis, by month, of the revenues collected by means of purchased power adjustment or a fuel adjustment clause, if applicable.

(11)--A schedule showing monthly customer deposit balances for the test year, indicating the rate of interest paid and the method of payment.

(12)--A schedule of materials and supplies, showing a 12 month average for the test year. The applicant may submit a transcript, if available, of the materials and supplies account for the time period set out in this paragraph.

(13)--A schedule showing, by month, for the test year,

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outstanding-capital-segregated-into-common-stock,-preferred stock,-capital-surplus-and-retained-earnings,-and-respective amounts-of-dividends-paid-or-accrued,-

{14}--A-schedule-of-comparative-income-statements-for-the test-year-and-the-year-immediately-preceding-the-test-year,-

{15}--A-schedule-detailing-monthly-expenses-by-primary accounts-for-the-test-year,-

{16}--In-accordance-with-generally-accepted-accounting principles,-a-statement-of-the-application-of-funds,-including-a statement-showing-the-increases-or-decreases-in-working-capital for-the-test-year,-

{17}--A-schedule-of-tax-expenses-during-the-test-year, segregated-by-taxing-authority,-The-schedule-shall-include-those taxes-which-the-applicant-passes-on-to-the-consumer-and-those taxes-which-the-applicant-records-as-operating-expenses,-As-to those-taxes-which-the-utility-records-as-operating-expenses,-the schedule-shall-detail-the-account-number-used-by-the-applicant-to record-the-expense,-The-schedule-shall-also-show-the-applicant's tax-payments-and-accruals,-with-a-further-category-for-Federal Income-Tax-credits,-

{18}--Accounting-Information-Required-in-Appliation-for-Rate Increase-by-Utilities-Obtaining-Debt-Financing-from-an-Affiliated Source,-If-the-applicant-obtains-its-debt-financing-from-an affiliated-source,-the-applicant-shall-submit-information-to-show that-the-cost-of-the-debt-financing-is-no-greater-than-the-cost-

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~~of such financing from non-affiliated sources.~~

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New 6/10/75, Amended 10/16/77, 3/26/81, Transferred from 25-10.176 and Amended 11/9/86.

25-30.439 Rate Information Required in Application for Rate Increase. Each applicant for a rate increase shall provide the following rate information to the Commission:

(1) A schedule of present and proposed rates, with a calculation of the revenue at each rate in accordance with the billing analysis required by subsection (4) of this rule.

(2) A schedule showing the funds received by the applicant for the test year. In providing this schedule, the applicant shall categorize miscellaneous funds into types, such as reconnection fees, transfer fees, surcharge fees, connection charges, premises visit charge in lieu of discontinuous charge, and main extension charges.

(3) A schedule showing, by month and customer classification, the number of customers billed or served during the test year.

(4) A billing analysis, rounded to the nearest 1,000 gallons of consumption. In addition, each class A, B and C utility applicant shall prepare its analysis with a consolidated factor at every consumption level for each customer class by meter size, and shall include the following information:

(a) For all of the applicant's service, the number of bills

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issued at each level beginning with zero and broken down by customer classification and meter service.

(b) For the applicant's service to multiple dwelling structures which account for service through a master meter, the number of bills issued at each level beginning with zero and categorized by meter size.

(c) For the applicant's service to multiple dwelling structures which account for service through a master meter but on a per unit basis, the number of bills issued at each level beginning with zero and categorized by the number of units.

(5) A list of outstanding agreements with rates of conditions different from those approved in the applicant's tariff on file with the Commission.

(6) A schedule showing the amount of any taxes paid by the applicant to any municipality or county during the test year, and the method by which the applicant collects that tax from its customers.

(7) A statement regarding whether the tax referred to in subsection (6) of this rule is collected pursuant to any contract or agreement with the municipality or county.

(8) A schedule showing the current and proposed service availability charges including, but not limited to tapping fees, meter installation fees, connection charges, and main extension charges.

(9) Copies of all Guaranteed Revenue Contracts with a

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schedule showing billings and receipts by month for each customer classification.

(10) Class A utilities whose service classes include industrial customers shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. An industrial customer, for the purpose of this rule, is defined as being engaged in industrial or processing activity in which average daily water usage for the test year exceeds 350,000 gallons per day.

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New^d 11/9/86, Repealed _____.

25-30.440 Additional Engineering Information Required of Class A and B Water and Sewer Utilities in an Application for Rate Increase. ~~Except as provided by Rule 25-30.4427-F.A.C.7 each~~ Each applicant for a rate increase shall provide two copies of the following engineering information to the Commission, with the exception of items (1) and (2), of which only one copy is required.

(1) A map identifying, by section, range, and township, the territory which the applicant is certified to serve at the end of the test year. The map shall include any areas to which the applicant has extended service to or for which the applicant has given notice of its intention to serve.

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(2) A detailed map showing:

(a) The location and size of the applicant's distribution and collection lines as well as its plant sites, and

(b) The location and respective classification of the applicant's customers.

(3) A list of chemicals used for water and sewer treatment, by type, showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized. If applicable, a schedule showing by month for the test year, the quantity of water produced, purchased, interchanged, and delivered to the system, sold, used by the company, interexchanged and unaccounted for by the applicant.

(4) The most recent chemical analyses of the finished water conducted by a qualified laboratory covering the primary, secondary and unregulated contaminants. If applicable, a schedule showing the total volume of wastewater treated by the applicant.

(5) All water and wastewater plant operating reports for the test year and the year preceding the test year.

(6) The most recent sanitary survey conducted by the health department or the Department of Environmental Regulation (DER).

(7) All health department/DER construction and/or operating permits.

(8) Any Notices of Violation, Consent Orders, Letters of Notice, or Warning Notices from the health department or the DER

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since the utility's last rate case or the previous five years, whichever is less.

(9) A list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employees' salary allocation method to the utility's capital or expense accounts.

(10) A list, by serial number and description, of all vehicles owned or leased by the utility showing the original cost or annual lease expense, who the vehicle is assigned to, and the method of allocation to the utility.

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New 11/9/86.

25-30.442 Duplicate ~~Engineering~~ Information. If the applicant believes the information required is currently on file with the Commission the applicant may request that it be exempted from filing the information. The request should be made to the Director of Water and Sewer, with a copy filed directly with the Division of Records and Reporting, and should specify which particular information is already on file, in what document it is contained, and that it is still current, valid information.

~~Records-and-Reporting.~~

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New 11/9/86.

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25-30.443 Minimum Filing Requirements for Class C Water and Sewer Utilities.

(1) A Class C Utility seeking a rate increase shall submit an application which contains the information required by Rule 25-30.436; 25-30.440; 25-30.441; and 25-30.442.

(2) Each Class C Utility seeking a rate increase shall also provide the information required by Commission Form PSC/WAS 18 (/), entitled "Financial, Rate and Engineering Minimum Filing Requirements - Class C Utilities" which is incorporated into this rule by reference. The form may be obtained from the Director, Division of Water and Sewer, Florida Public Service Commission, 101 E. Gaines Street, Tallahassee, Florida 32399-0873. In compiling the required schedules, additional instructions are set forth below:

(a) Each section of this form shall be indexed and tabbed, including a table of contents listing the page numbers of each schedule.

(b) If information requested in the form described above is not applicable to the applicant, so state and provide an explanation on the specific schedule.

(c) If a projected test year is used, provide a complete set of the Commission Form PSC/WAS 18 (/), entitled "Financial, Rate and Engineering Minimum Filing Requirements - Class C Utilities" (as described above) which require a designation of historical or projected information. Such schedules shall be submitted for the historical base year, and any projected year subsequent to the base

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year and prior to the projected test year, in addition to the projected year. If no designation is shown on a schedule, submit that schedule for the test year only. If a historical test year is used, Schedule E-14 will not be required. A schedule should also be included which describes in detail all methods and bases of projection, explaining the justification for each method or basis employed.

(d) Only 2 copies of Schedule E-6, entitled Billing Analysis Schedules shall be filed with the application. Each copy shall be submitted in a separate binder from the other required information.

Specific Authority: 367.121, F.S.

Law Implemented: 367.081, F.S.

History: New

NAME OF PERSON ORIGINATING PROPOSED RULE: Tricia Wood, Division of Water and Sewer

NAME OF SUPERVISOR OR PERSON(S) WHO APPROVED THE PROPOSED RULES:
Florida Public Service Commission

DATE PROPOSED RULES APPROVED: October 17, 1989

If any person decides to appeal any decision of the Commission with respect to any matter considered at the rulemaking hearing, if held, a record of the hearing is necessary. The appellant must ensure that a verbatim record, including testimony and evidence forming the basis of the appeal is made. The Commission usually makes a verbatim record of rulemaking hearings.