

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 970522-WS

RULE TITLE:

RULE NO.:

Uniform System of Accounts for Water and Wastewater Utilities 25-30.115

PURPOSE AND EFFECT: The purpose and effect of the amendment is to adopt the 1996 version of the National Association of Regulatory Commissioners' (NARUC) Uniform System of Accounts (USOA) for water and wastewater utilities.

SUMMARY: Water and wastewater utilities must maintain their accounts and records in conformity with the 1996 NARUC.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: Adopted this rule is estimated to result in minimal or no additional costs to the majority of utilities required to comply with rule. No additional costs to other entities were identified.

Any person who wishes to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing

within 21 days of this notice.

SPECIFIC AUTHORITY: 367.121(1)(b)(f) FS

LAW IMPLEMENTED: 367.121(1)(b) FS

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 PROCEEDING.

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
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- WAS \_\_\_\_\_
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DEPARTMENT OF STATE  
TALLAHASSEE FLORIDA

DOCUMENT NUMBER-DATE  
05819 JUN 15  
FPSC-RECORDS/REPORTING

HEARING: IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE,  
A HEARING WILL BE HELD AT THE TIME, DATE, AND PLACE SHOWN BELOW:  
TIME AND DATE: 9:30 A.M., AUGUST 12, 1997

PLACE: Room 152, Betty Easley Conference Center, 4075 Esplanade  
Way, Tallahassee, Florida.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:

Director of Appeals, Florida Public Service Commission, 2540  
Shumard Oak Blvd., Tallahassee, Florida 32399-0862.

THE FULL TEXT OF THE PROPOSED RULE IS:

25-30.115 Uniform System of Accounts for Water and  
Wastewater Utilities.

~~(1)~~ Water and wastewater utilities shall, effective January  
1, 1998 ~~1986~~, maintain their ~~its~~ accounts and records in  
conformity with the 1996 ~~1984~~ NARUC Uniform Systems of Accounts  
adopted by the National Association of Regulatory Utility  
Commissioners. All inquiries related to the interpretation of  
these uniform systems of accounts shall be submitted to the  
Commission's Division of Water and Wastewater ~~Department~~ in  
writing. Note: The National Association of Regulatory Utility  
Commissioners published separate uniform systems of accounts for  
three classes of water and wastewater utilities: Class A (defined  
as those having annual water or wastewater operating revenues of  
\$1,000,000 ~~\$750,000~~ or more); Class B (defined as those having  
annual water or wastewater operating revenues of \$200,000  
~~\$150,000~~ or more but less than \$1,000,000 ~~\$750,000~~; Class C

(defined as those having annual water or wastewater revenues of less than \$200,000 ~~\$150,000~~. Copies of these systems of accounts may be purchased from the office of said Association. Post Office Box 684, Washington, D.C. 20044.

~~(2) Accounts 469 and 530 - Guaranteed Revenues for water and wastewater utilities respectively is created effective January 1, 1986. This account shall be credited with revenue collected through Guaranteed Revenues or the Allowance for Funds Prudently Invested.~~

Specific Authority: 367.121(1)(b)(f), F.S.

Law Implemented: 367.121(1)(b), F.S.

History: Amended 2-3-70, 9-12-74, 1-2-79, 8-21-79, 9-6-85, formerly 25-10.04, Transferred from 25-10.004 11-9-86, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Marshall Willis

NAME OF SUPERVISOR OR PERSONS WHO APPROVED THE PROPOSED RULE:

Florida Public Service Commission.

DATE PROPOSED RULE APPROVED: JUNE 10, 1997

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:

NOVEMBER 22, 1996

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.

Any person requiring some accommodation at this hearing because of a physical impairment should call the Division of Records and Reporting at (904) 413-6770 at least five calendar days prior to the hearing. If you are hearing or speech impaired, please . contact the Florida Public Service Commission using the Florida Relay Service, which can be reached at: 1-800-955-8771 (TDD).

1           25-30.115 Uniform System of Accounts for Water and Wastewater  
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6 National Association of Regulatory Utility Commissioners. All  
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8 accounts shall be submitted to the Commission's Division of Water  
9 and Wastewater ~~Department~~ in writing. Note: The National  
10 Association of Regulatory Utility Commissioners published separate  
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12 wastewater utilities: Class A (defined as those having annual  
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14 more); Class B (defined as those having annual water or wastewater  
15 operating revenues of \$200,000 ~~\$150,000~~ or more but less than  
16 \$1,000,000 ~~\$750,000~~; Class C (defined as those having annual water  
17 or wastewater revenues of less than \$200,000 ~~\$150,000~~. Copies of  
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20           ~~(2) Accounts 469 and 530 Guaranteed Revenues for water and~~  
21 ~~wastewater utilities respectively is created effective January 1,~~  
22 ~~1986. This account shall be credited with revenue collected~~  
23 ~~through Guaranteed Revenues or the Allowance for Funds Prudently~~  
24 ~~Invested.~~

25 Specific Authority: 367.121(1)(b)(f), F.S.

CODING: Words underlined are additions; words in  
~~struck through~~ type are deletions from existing law.

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2 | History: Amended 2/3/70, 9/12/74, 1/2/79, 8/21/79, 9/6/85,  
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