

STATE OF FLORIDA

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# Public Service Commission

March 30, 2026

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1400

VIA EMAIL  
japc@leg.state.fl.us

**Re: Docket No. 20260000; Report of Rule Review Determinations Pursuant to Section 120.5435(6), Florida Statutes**

Dear Mr. Plante:

Pursuant to Section 120.5435(4), Florida Statutes (F.S.), the Florida Public Service Commission (Commission) reviewed the rules listed on Attachment F of the Commission's 2025 Regulatory Plan for review in 2025-2026. In accordance with Section 120.5435(6), F.S., this report contains the Commission's determinations as to which rules require no change, which rules require a technical change, which rules require a substantive change, and which rules should be repealed.

For the rules that the Commission has determined require no change, the Commission has attached a written statement of the Commission's intended action, the Commission's assessment of the factors specified in Section 120.5435(4), F.S., and copies of reviewed rules.

Pursuant to Section 120.5435(6)(b), F.S., after reviewing the factors specified in Section 120.5435(4), F.S., the Commission has determined that no rules require only a technical change.

For the rules that the Commission has determined require a substantive change, the Commission has attached a written statement of the Commission's intended action, the Commission's assessment of the factors specified in Section 120.5435(4), F.S., and copies of the reviewed rules with the recommended changes in coded format. The Commission has also indicated when it initiated rulemaking.

For the rules that the Commission has determined should be repealed, the Commission has attached a written statement of the Commission's intended action and the Commission's assessment of the factors specified in Section 120.5435(4), F.S. The Commission has indicated when it published the required notices in the Florida Administrative Register.

Kenneth J. Plante, Coordinator

March 30, 2026

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If you have any question with respect to this rule, please do not hesitate to call me at (850) 413-6630.

Sincerely,

*/s/ Susan Sapoznikoff*

Susan Sapoznikoff  
Special Counsel

Attachment: Attachment with Updated Forms

cc: Office of Commission Clerk [Docket No. 20260000]  
Jamie Jackson, JAPC ([JACKSON.JAMIE@leg.state.fl.us](mailto:JACKSON.JAMIE@leg.state.fl.us))

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**A.**  
**RULES THE COMMISSION HAS DETERMINED**  
**REQUIRE NO CHANGE AND COPIES OF THOSE**  
**RULES**

Section 120.5435(6)(a), F.S.

**DISCUSSION OF RULES THE COMMISSION HAS DETERMINED REQUIRE  
NO CHANGE AND COPIES OF THOSE RULES**

Pursuant to Section 120.5435(6)(a), F.S., the Commission has determined that no change is required for the following rules:

Rule 25-4.150, F.A.C.	The Administrator
Rule 25-4.160, F.A.C.	Operation of Telecommunications Relay Service
Rule 25-6.016, F.A.C.	Maps and Records
Rule 25-6.0183, F.A.C.	Electric Utility Procedures for Generating Capacity Shortage Emergencies
Rule 25-6.034, F.A.C.	Standard of Construction
Rule 25-6.0345, F.A.C.	Safety Standards for Construction of New Transmission and Distribution Facilities
Rule 25-6.043, F.A.C.	Investor-Owned Electric Utility Petition for Rate Increase; Commission Designee
Rule 25-6.115, F.A.C.	Facility Charges for Conversion of Existing Overhead Investor-Owned Distribution Facilities
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Rule 25-12.045, F.A.C.	Inactive Gas Service Lines
Rule 25-12.052, F.A.C.	Corrosion Control Criteria for Cathodic Protection of Buried or Submerged Metallic Pipeline
Rule 25-12.100, F.A.C.	Penalties
Rule 25-30.0371, F.A.C.	Acquisition Adjustment
Rule 25-30.415, F.A.C.	Return on Common Equity.
Rule 25-30.420, F.A.C.	Establishment of Price Index, Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers

The Commission has determined that no change is necessary for the above-listed rules because:

1. The rules are each a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rules,
3. The rules do not reiterate or paraphrase statutory material,
4. The rules are in proper form,
5. The rules are consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements,
6. The rules reflect current use and procedure,
7. For rules containing statutory citations or reference to other rules, those statutory citations and references are correct and current, and
8. For rules containing materials incorporated by reference, all non-copyrighted materials incorporated by reference are current and accessible in a text searchable format via a hyperlink, and all copyrighted materials incorporated by reference are current and the location to obtain copyrighted materials is correct.

A copy of each of these rules are attached as required by Section 120.5435(6)(a), F.S.

**25-4.150 The Administrator.**

(1) The Administrator is defined by Section 427.703(1), F.S.

(2) For the purposes of implementing Section 427.704(2), F.S., the Commission designates Florida Telecommunications Relay, Inc. as the Administrator. The Administrator's offices are located at 1820 East Park Avenue, Suite 101, Tallahassee, FL 32301, telephone number 1(800)222-3448.

(3) The Administrator will be responsible for receiving and distributing funds from the operating fund. The Administrator will expend no funds from the operating fund to be used to pay for the cost of the Advisory Committee. The Administrator will expend no funds from the operating fund to be used to pay for entertainment.

(4) The Administrator shall remit payment from available operating funds for all bills rendered by the Provider of relay services within 15 days of receipt. If the Administrator challenges the accuracy of a bill, payment may be withheld only for the challenged portion of the bill and the Administrator shall present to the Commission any unresolved billing issues within 30 days of the bill's original due date.

(5) The Administrator shall verify customer eligibility for the distribution of specialized communications technology as defined in Section 427.703(17), F.S. To be eligible to receive specialized communications technology, the customer must show proof of income less than 250 percent of the federal poverty level, or participation in the Supplemental Nutrition Assistance Program, Medicaid, Supplemental Security Income, or Section 8 Housing Choice Voucher Program, or who receive either a Veterans Pension or Survivors Pension from the Department of Veterans Affairs.

*Rulemaking Authority 427.704(8) FS. Law Implemented 427.703(8), 427.705(1) FS. History—New 2-25-92, Amended 9-16-92, 12-2-25.*

**25-4.160 Operation of Telecommunications Relay Service.**

(1) When a local exchange telecommunications company passes a call to the Florida relay service provider, it shall also forward the calling party's originating telephone number if the calling party's central office has that capability.

(2) To fund the telecommunications access system established under Chapter 427, F.S., all local exchange telecommunications companies shall impose a monthly surcharge on all local exchange telecommunications company subscribers, excluding federal, state, and county agencies, on an individual access line basis, except that such surcharge shall not be imposed upon more than 25 basic telecommunications access lines per account bill rendered.

(a) A local exchange telecommunications company shall consider an account bill rendered in a manner consistent with its billing practices for other telecommunications services.

(b) Except as otherwise provided by law, the surcharge billed by the local exchange telecommunications companies is not subject to any sales, use, franchise, income, municipal utility, gross receipts, or any other tax, fee, or assessment, nor shall it be considered revenue of the local exchange telecommunications companies for any purpose.

(c) All local exchange telecommunications companies shall include the surcharge as a part of the local service charge that appears on the customer's bill except that the surcharge may be itemized if a company monthly itemizes all local service charges. However, the local exchange telecommunications company shall itemize the surcharge on the initial bill to the subscriber and itemize it at least once annually. The local exchange telecommunications company may deduct and retain 1 percent of the total surcharge amount collected each month to recover the billing,

collecting, remitting, and administrative costs attributed to the surcharge. All moneys received by the local exchange telecommunications company, less the authorized amount retained, shall be submitted so as to be received by the Administrator within fifteen days after the end of the previous month. Each local exchange telecommunications company shall follow the same procedures for collecting this surcharge as for collecting for other regulated telecommunications services.

(3) For purposes of this part, the term “local exchange telecommunications company” shall be defined in Section 427.703(7), F.S. The term shall include shared tenant service providers and competitive local exchange companies.

*Rulemaking Authority 350.127(2), 427.704(8) FS. Law Implemented 427.704(4),(5) FS. History—New 9-16-92, Amended 4-8-98, 5-22-12, 12-2-25.*

#### **25-6.016 Maps and Records.**

(1) Each utility shall keep and, upon request, provide the Commission with an adequate description or maps defining the territory it serves.

(2) Each utility shall maintain primary maps, records, diagrams or drawings showing the location of its major units of operating property.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(c), (d), (e), (5), 366.05(1), (7) FS. History—New 7-29-69, Formerly 25-6.16.*

#### **25-6.0183 Electric Utility Procedures for Generating Capacity Shortage Emergencies.**

The Commission adopts the FRCC Generating Capacity Shortage Plan, FRCC-MS-OPRC-015, Effective Date: November 1, 2023, Version: 18, which is adopted and incorporated by reference into this rule and may be accessed at <http://www.flrules.org/Gateway/reference.asp?No=Ref-16900>, or by contacting the Commission’s Division of Engineering, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, as the Commission’s plan to address generating capacity shortage emergencies within Florida.

*Rulemaking Authority 350.127(2), 366.05 FS. Law Implemented 366.04(2)(c), (f), (5) FS. History—New 2-12-91, Amended 3-19-98, 4-27-03, 5-1-08, 5-9-17, 8-26-24.*

#### **25-6.034 Standard of Construction.**

(1) The facilities of each utility shall be constructed, installed, maintained and operated in accordance with generally accepted engineering practices to assure, as far as is reasonably possible, continuity of service and uniformity in the quality of service furnished.

(2) For new construction, each utility shall, at a minimum, comply with the National Electrical Safety Code (NESC), incorporated by reference in Rule 25-6.0345, F.A.C.

*Rulemaking Authority 350.127(2), 366.05(1) FS. Law Implemented 366.04(2)(c), (f), (5), 366.05(1) FS. History—New 7-29-69, Amended 12-20-82,*

#### **25-6.0345 Safety Standards for Construction of New Transmission and Distribution Facilities.**

The safety standards prescribed by the 2023 National Electrical Safety Code (NESC) C2-2023, are adopted and incorporated by reference into this rule as the applicable safety standards for transmission and distribution facilities subject to the Commission’s jurisdiction. Each investor-owned electric utility, rural electric cooperative, and municipal electric system shall, at

a minimum, comply with the standards in these provisions. The 2023 National Electrical Safety Code (NESC) C2-2023 is copyrighted and may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or at the Department of State, 400 S. Monroe Street, Room 701, the Capitol, Tallahassee, FL 32399. A copy of the NES C2-2023 may also be obtained from the Institute of Electric and Electronic Engineers, Inc. (IEEE), 3 Park Avenue, New York, NY 10016-5997.

*Rulemaking Authority 350.127(2), 366.05(1) FS. Law Implemented 366.04(2), (6) FS. History—New 8-13-87, Amended 2-18-90, 11-10-93, 8-17-97, 7-16-02, 2-1-07, 12-16-12, 7-27-17, 5-12-25.*

**25-6.043 Investor-Owned Electric Utility Petition for Rate Increase; Commission Designee.**

(1) General Filing Instructions.

(a) The petition under Sections 366.06 and 366.071, F.S., for adjustment of rates must include or be accompanied by:

1. The information required by Commission Form PSC 1026 (12/20), entitled “Minimum Filing Requirements for Investor-Owned Electric Utilities,” which is incorporated into this rule by reference, and is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-12642>. This form is also available on the Commission’s website, [www.floridapsc.com](http://www.floridapsc.com).

2. The exact name of the applicant and the address of the applicant’s principal place of business.

3. Prepared direct testimony and exhibits for each witness testifying on behalf of the utility. Each witness’s prefiled testimony and exhibits shall be on numbered pages and all exhibits shall be attached to the witness’s testimony.

(b) In compiling the required schedules, a utility must follow the policies, procedures and guidelines prescribed by the Commission in relevant rules and in the utility’s last rate case or in a more recent rate case involving a comparable utility.

(c) Each schedule must be cross-referenced to identify related schedules as either supporting schedules or recap schedules. If a schedule requires certain information, a utility may on that schedule reference a different schedule that provides that same information.

(d) The dimensions of each page, regardless of format, must be 8 ½ by 11 inches, and each page must be numbered.

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

(f) Each schedule must indicate the name of the witness responsible for its presentation.

(g) All schedules involving investment data must be completed on an average investment basis. Unless a specific schedule requests otherwise, average is defined as the average of 13 monthly balances.

(h) The petition and information required by subsection (1) of this rule must be e-filed by the utility with the Office of Commission Clerk. Ten paper copies of the filing, clearly labeled “COPY,” and Commission Form PSC 1026 (12/20) in Microsoft Excel format with formulas intact and unlocked, must be provided to the Office of Commission Clerk within seven calendar days of the electronic filing. Excel files may be provided in media such as a USB flash drive, CD, or DVD, but may not be submitted by e-mail.

(i) Any proposed corrections, updates or other changes to the original filing must be e-filed by the utility with the Office of Commission Clerk. Ten paper copies of the proposed

corrections, updates or other changes, clearly labeled "COPY," and any schedules in Commission Form PSC 1026 (12/20) that have been changed must be provided to the Office of Commission Clerk within seven calendar days of the electronic filing. Any schedules in Commission Form PSC 1026 (12/20) that have been changed must be provided in Microsoft Excel format with formulas intact and unlocked. Excel files may be provided in media such as a USB flash drive, CD, or DVD, but may not be submitted by e-mail. On the same day as the e-filing, the utility must serve an electronic copy of the filing on each party.

(2) The Director of the division that has been assigned primary responsibility for the filing is the Commission designee for purposes of determining whether the utility has met the minimum filing requirements imposed by this rule.

*Rulemaking Authority 350.127(2), 366.05(1) FS. Law Implemented 366.04(2)(f), 366.06(1), (2), (3), (4), 366.071 FS. History—New 5-27-81, Formerly 25-6.43, Amended 7-5-90, 1-31-00, 2-12-04, 1-27-21.*

### **25-6.115 Facility Charges for Conversion of Existing Overhead Investor-owned Distribution Facilities.**

(1) Each investor-owned utility shall file a tariff showing the non-refundable deposit amounts for standard applications addressing the conversion of existing overhead electric distribution facilities to underground facilities. The tariff shall include the general provisions and terms under which the public utility and applicant may enter into a contract for the purpose of converting existing overhead facilities to underground facilities. The non-refundable deposit amounts shall be calculated in the same manner as the engineering costs for underground facilities serving each of the following scenarios: urban commercial, urban residential, rural residential, existing low-density single family home subdivision and existing high-density single family home subdivision service areas.

(2) For purposes of this rule, the applicant is the person or entity requesting the conversion of existing overhead electric distribution facilities to underground facilities. In the instance where a local ordinance requires developers to install underground facilities, the developer who actually requests the construction for a specific location is deemed the applicant for purposes of this rule.

(3) Nothing in the tariff shall prevent the applicant from constructing and installing all or a portion of the underground distribution facilities provided:

(a) Such work meets the investor-owned utility's construction standards;

(b) The investor-owned utility will own and maintain the completed distribution facilities; and

(c) Such agreement is not expected to cause the general body of ratepayers to incur additional costs.

(4) Nothing in the tariff shall prevent the applicant from requesting a non-binding cost estimate which shall be provided to the applicant free of any charge or fee.

(5) Upon an applicant's request and payment of the deposit amount, an investor-owned utility shall provide a binding cost estimate for providing underground electric service.

(6) An applicant shall have at least 180 days from the date the estimate is received to enter into a contract with the public utility based on the binding cost estimate. The deposit amount shall be used to reduce the charge as indicated in subsection (7) only when the applicant enters into a contract with the public utility within 180 days from the date the estimate is received by the applicant, unless this period is extended by mutual agreement of the applicant and the utility.

(7) The charge paid by the applicant shall be the charge for the proposed underground

facilities as indicated in subsection (8) minus the charge for overhead facilities as indicated in subsection (9) minus the non-refundable deposit amount. The applicant shall not be required to pay an additional amount which exceeds 10 percent of the binding cost estimate.

(8) For the purpose of this rule, the charge for the proposed underground facilities shall include:

(a) The estimated cost of construction of the underground distribution facilities based on the requirements of Rule 25-6.030, F.A.C., Storm Protection Plan; Rule 25-6.034, F.A.C., Standard of Construction; Rule 25-6.0341, F.A.C., Location of the Utility's Electric Distribution Facilities; and Rule 25-6.0345, F.A.C., Safety Standards for Construction of New Transmission and Distribution Facilities; including the construction cost of the underground service lateral(s) to the meter(s) of the customer(s); and

(b) The estimated remaining net book value of the existing facilities to be removed less the estimated net salvage value of the facilities to be removed.

(9) For the purpose of this rule, the charge for overhead facilities shall be the estimated construction cost to build new overhead facilities, including the service drop(s) to the meter(s) of the customer(s). Estimated construction costs shall be based on the requirements of Rule 25-6.030, F.A.C., Storm Protection Plan; Rule 25-6.034, F.A.C., Standard of Construction; Rule 25-6.0341, F.A.C., Location of the Utility's Electric Distribution Facilities; and Rule 25-6.0345, F.A.C., Safety Standards for Construction of New Transmission and Distribution Facilities.

(10) An applicant requesting construction of underground distribution facilities under this rule may challenge the utility's cost estimates pursuant to Rule 25-22.032, F.A.C.

(11) For purposes of computing the charges required in subsections (8) and (9):

(a) The utility shall include the Net Present Value of operational costs including the average historical storm restoration costs for comparable facilities over the expected life of the facilities.

(b) If the applicant chooses to construct or install all or a part of the requested facilities, all utility costs, including overhead assignments, avoided by the utility due to the applicant assuming responsibility for construction shall be excluded from the costs charged to the customer, or if the full cost has already been paid, credited to the customer. At no time will the costs to the customer be less than zero.

(12) Nothing in this rule shall be construed to prevent any utility from waiving all or any portion of the cost for providing underground facilities. If, however, the utility waives any charge, the utility shall reduce net plant in service as though those charges had been collected unless the Commission determines that there is quantifiable benefits to the general body of ratepayers commensurate with the waived charge.

(13) Nothing in this rule shall be construed to grant any investor-owned electric utility any right, title or interest in real property owned by a local government.

*Rulemaking Authority 350.127(2), 366.05(1) FS. Law Implemented 366.03, 366.04, 366.05 FS. History—New 9-21-92, Amended 2-1-07, 12-10-20*

#### **25-7.150 Natural Gas Facilities Relocation Cost Recovery Clause.**

(1) A utility may file a petition for recovery of natural gas facilities relocation costs through the annual natural gas facilities relocation cost recovery clause (NGFRCRC). The petition seeking such cost recovery must be supported by testimony that provides details of the facilities relocation activities and associated costs.

(2) As part of the NGFRCRC or by a separate filing, a utility must seek a determination that "natural gas facilities relocation costs" are eligible for recovery through the NGFRCRC by

providing the following information:

(a) The notification by the authority requiring the facilities relocation per section 366.99(1), Florida Statutes,

(b) A description of the scope of the facilities relocation to be undertaken per the requirements imposed by the authority, and

(c) An estimate of the costs associated with the relocation of the natural gas facilities.

(3) Each year, pursuant to the order establishing procedure in the annual NGFRCRC, a utility must submit the following:

(a) Final True-Up for Previous Year. The final true-up of natural gas facilities relocation cost recovery for a prior year must include revenue requirements based on a comparison of actual costs for the prior year and previously filed projected costs and revenue requirements for such prior year for each project determined to be eligible by the Commission. The final true-up must also include identification of each of the utility's eligible facilities relocation projects for which costs were incurred during the prior year, including a description of the work actually performed during such prior year.

(b) Estimated True-Up for Current Year. The actual/estimated true-up of natural gas facilities relocation cost recovery must include revenue requirements based on a comparison of current year actual/estimated costs and the previously-filed projected costs and revenue requirements for such current year for each eligible project. The actual/estimated true-up must also include identification of each of the utility's eligible facilities relocation projects for which costs have been and will be incurred during the current year, including a description of the work projected to be performed during such current year.

(c) Projected Costs for Subsequent Year. The projected natural gas facilities relocation cost recovery must include costs and revenue requirements for the subsequent year for each eligible project. The projection filing must also include identification of each of the utility's eligible facilities relocation projects for which costs will be incurred during the subsequent year, including a description of the work projected to be performed during such year.

(d) True-Up of Variances. The utility must report observed true-up variances, including sales forecasting variances, changes in the utility's prices of services and/or equipment, and changes in the scope of work relative to the estimates provided pursuant to paragraphs (2)(b) and (2)(c). The utility must also provide explanations for variances regarding the facilities relocation.

(e) Proposed Natural Gas Facilities Relocation Cost Recovery Factors. The utility must provide the calculations of its proposed factors and effective 12-month billing period.

(4) Natural gas facilities relocation cost recovery clause true-up amounts will be afforded deferred accounting treatment at the 30-day commercial paper rate.

(5) Subaccounts. To ensure separation of costs subject to recovery through the clause, the utility filing for cost recovery must maintain subaccounts for all items consistent with the Uniform System of Accounts prescribed by this Commission pursuant to Rule 25-7.014, F.A.C.

(6) Recovery of costs under this rule does not preclude a utility from proposing inclusion of unrecovered natural gas facilities relocation costs in base rates in a subsequent rate proceeding. Recovery of costs under this rule does not preclude inclusion of such costs in base rates in a subsequent rate proceeding, provided that such costs are removed from the NGFRCRC.

*Rulemaking Authority 366.99 FS. Law Implemented 366.99 FS. History—New 4-24-25.*

### **25-9.002 Definitions.**

For the purposes of Rules 25-9.002 through 25-9.045, F.A.C., the following definitions shall

apply:

(1) The word “Commission” refers to the Florida Public Service Commission.

(2) The word or words “utility” or “public utility” as used in these rules shall mean and include all electric and gas utilities, water systems, and wastewater systems, which are, or may hereafter be, subject to the rate jurisdiction of this Commission.

(3) The term “rules” and/or “regulations” refers to the general practices followed by the utility in carrying on its business with its customers and includes the rules, practices, classifications, exceptions and conditions observed by the utility in supplying service.

(4) The term “rate” refers to the price or charge for utility service.

(5) The term “rate schedule” refers to the rate or charge for the particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.

(6) The term “standard forms” means and includes all standard contract or agreement forms for execution between the utility and its customers.

(7) “Contracts and agreements” shall refer to special contracts entered into by the utility for the sale of commodities or services in a manner or subject to provisions not specifically covered by its filed standard rate schedules.

(8) The term “tariff” shall refer to the assembled volume containing the “rules,” “regulations,” “rate schedules,” “standard forms,” “contracts,” and other material required by these regulations as filed with the Commission.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.081, 367.091, 367.101 FS. History—New 1-8-75, Repromulgated 10-22-75, Formerly 25-9.02, Amended 1-25-09, 12-30-15.*

### **25-9.003 Information to Public.**

(1) Each utility shall maintain for public inspection, in each office where application for service may be made, schedules applicable to all territory the business of which is commonly transacted at such office, showing all rates and charges made or enforced, all standard forms of contract or agreement, and all rules, regulations and classifications relating to rates, charges or service used or available for use, and all general privileges and facilities granted or allowed. The same shall be readily accessible to the public at all times during office hours, and on demand by any person during such office hours shall be produced for examination.

(2) A printed notice shall be kept posted by each utility in a public and conspicuous place in each office where application for service may be made stating that its schedules, including rules and regulations and standard contract and agreement forms, are on file at that office and are open to examination by any person.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091, 367.101 FS. History—New 1-8-75, Repromulgated 10-22-75, Formerly 25-9.03.*

### **25-9.005 Information to Accompany Filings.**

(1) Except in the case of schedules published under authority of an order of the Commission that sets rates, charges or conditions of service, each letter of transmittal shall be accompanied by the following items in connection with each service classification in which any change is proposed:

(a) As applicable, a tabulation in typical bill form setting forth, at representative consumption levels, the charges applicable under the present and proposed rates, together with the differences

expressed in dollars and in percent;

(b) The estimated gross increase or decrease in annual revenues resulting therefrom, if ascertainable.

(2) In addition to the foregoing, electric utilities and gas utilities shall provide the following:

(a) A description of the service or equipment and its functions;

(b) A statement of the justification for the change and documentation supporting that justification;

(c) If a service or type of equipment is proposed to be limited or discontinued, a description of other service or equipment options available to customers.

(d) A company may request a waiver of any of the requirements of this subsection upon a written application showing that the requirement is inordinately burdensome or unnecessary for analysis of its filing. The director of the Division of Economics will dispose of any such request. A company may request Commission review of a denial of a waiver.

(3) Where the change involves a rate or charge and the electric or gas utility elects to make a cost study, the utility shall file a cost information statement containing a summary of the cost study performed, including:

(a) All underlying assumptions;

(b) The cost study number, if assigned;

(c) The cost of providing the service or equipment;

(d) The proposed contribution above or below direct cost, stated in both dollars and percent;

(e) A statement as to why each above-cost or below-cost contribution rate was chosen; and

(f) The anticipated effect of the change on the company's rate of return.

(4) Whenever a new or additional service classification or rate schedule is filed with the Commission, the information required by subsection (1) above need not be furnished. In lieu thereof, a statement shall be filed stating the purpose and reason for the new service classification or schedule and, if determinable, the estimated annual revenue to be derived therefrom and the estimated number of customers to be served thereby.

(5) The company shall provide a coded copy of each tariff sheet filed showing changes to the existing tariff sheet. Changes shall be indicated by inserting and underlining new words; words to be deleted shall be lined through with hyphens.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.06, 367.081, 367.091 FS. History—New 1-8-75, Repromulgated 10-22-75, Amended 1-18-82, 8-8-85, Formerly 25-9.05, Amended 5-24-94, 1-25-09.*

#### **25-9.022 Table of Contents.**

(1) In rate books of less than thirty (30) sheets, the table of contents may serve as a detailed subject index for the entire volume or for all sections the size of which does not require an individual index.

(2) In the larger rate books the major sections will be individually indexed in accordance with Rule 25-9.007, F.A.C. In these larger rate books the table of contents will serve as an index or guide to the separate sections as set out in Rule 25-9.007, F.A.C.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.121 FS. History—New 1-8-75, Formerly 25-9.22, Amended 1-25-09.*

**25-9.024 Miscellaneous.**

There should be placed in this section any information or data of a general nature which the utility believes pertinent or informative and which does not belong under any of the specified captioned sections.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 364.04, 366.05(1), 367.121 FS. History—New 1-8-75, Formerly 25-9.24.*

**25-9.025 Technical Terms and Abbreviations.**

This section shall contain full and concise information as to the meaning of all technical and special terms and abbreviations and of all reference marks used in the regulations or rate schedules.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 364.04, 366.05(1), 367.121 FS. History—New 1-8-75, Formerly 25-9.25.*

**25-9.026 Index of Rules and Regulations.**

There shall be set forth in this section a detailed index of the utility's rules and regulations to facilitate ready reference to any particular rule.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 364.04, 366.05(1), 367.121 FS. History—New 1-8-75, Formerly 25-9.26.*

**25-9.027 Rules and Regulations.**

(1) This section shall include all rules, regulations, practices, services, classifications, exceptions and conditions made or observed relative to the utility service furnished which are general and apply to all or many of the rate schedules.

(2) The regulations shall be lettered or numbered and titled so that convenient reference can be made to them.

(3) If a general regulation does not apply to a particular schedule or classification, that fact should be clearly stated.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Formerly 25-9.27, Amended 1-25-09.*

**25-9.028 List of Communities Served.**

(1) This section shall list each community served and indicate for each the rate schedules available to customers located therein.

(2) If the operations of the utility are confined to a singularly small area and/or if the utility's rate schedules are uniform with respect to the communities served (i.e., the same rates are available throughout the territory), this section may be omitted provided the "Description of Territory Served" (Rule 25-9.023, F.A.C.) is complete and each rate schedule clearly states that it is available throughout the utility's entire territory.

*Rulemaking Authority 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.121, 367.171(1) FS. History—New 1-8-75, Formerly 25-9.28.*

**25-9.030 Rate Schedules – General.**

(1) All standard rate schedules governing service to customers shall be placed in and made a part of this section, except special contracts.

(2) In case all the information pertaining to an individual rate schedule cannot be placed on one sheet, place the note “Continued to Sheet No. \_\_\_\_” at the bottom of the sheet and “Continued from Sheet No. \_\_\_\_” at the top of the next sheet.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Formerly 25-9.30.*

**25-9.031 Electric – Gas – Water – Wastewater Utility Rate Schedules.**

(1) The sequence of arrangement for rate schedules shall be as follows:

- (a) Rate schedules of general applicability.
- (b) Rate schedules for residential (domestic) service.
- (c) Rate schedules for rural service.
- (d) Rate schedules for commercial service.
- (e) Rate schedules for industrial service.
- (f) Rate schedules for municipal service.
- (g) Rate schedules for miscellaneous or special services.

(2) Only one rate schedule shall be placed on a single sheet.

(3) The following information, as applicable, shall be shown in connection with every rate schedule:

(a) Identification of schedules. In any tariff in which a number of schedules are shown applicable to various uses, each schedule shall be identified by a letter or letters and/or a number. The letters used for schedule designation shall be indicative of the class of service to which the schedule is applicable; e.g., G or GS for General Service; R or RS for Residential, etc.

(b) Availability. The availability clause shall define the areas or communities in which the rate schedule is effective. Where schedules are available in a large number of communities, the list of communities and available rate schedules required by Rule 25-9.029, F.A.C., shall be complete and accurate, in which case the availability of a rate schedule may be indicated by reference to such indexed list. (Example: Available within the corporate limits of \_\_\_\_, or See Sheet No. \_\_\_\_ for availability.)

(c) Applicability. The applicability clause shall define the class of customer or type of use to which the rate schedule applies.

(d) Character of service.

1. If not continuous, then state whether limited standby, off-peak, or what.

2. The current characteristics for electric service shall be stated and the heating value of gas service, unless shown elsewhere in the rate book, for the entire territory served.

(e) Limitations of service. Any limitations or restrictions applicable to service under the particular rate schedule should be clearly stated.

(f) Rate or rates.

(g) Minimum charge. Here state clearly the minimum charge and the period which it covers. If there is no minimum charge, so state.

(h) Terms of payment. Where the rate or rates are subject to discount or penalty, this clause shall state the conditions governing such provision.

(i) Billing adjustment. Where the rates are subject to the application of adjustment clauses such as fuel, purchase, commodity, or tax clauses, the provisions governing such application shall be clearly stated. Where any given clause is applicable to all or many of the rates employed, such clause may be set forth on separate sheets, together with an index of the rates to which it applies, in which case each rate schedule may make reference to such sheet and index.

(j) Demand charges. Where a demand component is used in the rate structure, there shall be set forth a clause defining the method of determination of demand.

(k) Term of service. If the rate shown is subject to usage over any specified minimum period, that fact should be stated.

(l) Additional clauses. Any other clauses which modify or have application to the rate set forth, such as primary voltage discount, power factor clause, etc., should be included, where applicable.

(m) Miscellaneous. Any special rules, regulations, provisions or privileges which the utility may require or permit.

*Rulemaking Authority 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.121 FS. History—New 1-8-75, Formerly 25-9.31.*

#### **25-9.044 Change of Ownership.**

(1) In case of change of ownership or control of a utility which places the operation under a different or new utility, or when its name is changed, the company which will thereafter operate the utility business must adopt and use the rates, classifications and regulations of the former operating company (unless authorized to change by the Commission), and shall, within ten (10) days, issue and file a notice adopting, ratifying, and making its own all rates, rules, classifications and regulations of the former operating utility on file with the Commission and effective at the time of such change of ownership or control.

(2) New utility. Within thirty (30) days after the filing of such adoption notice by a public utility which then had no tariff on file with the Commission, said utility shall issue and file in its own name the tariff of the predecessor utility then in effect and adopted by it, or make application to the Commission for such other tariff as it may propose to put into effect in lieu thereof.

(3) Utility already in business. Within thirty (30) days after the filing of such adoption notice by a public utility which then had a tariff on file with the Commission, said utility shall issue and file in its own name rate schedules and regulations on additional or revised sheets of its existing tariff, or by a complete reissue of its existing tariff, which shall set out the rates and regulations of the predecessor utility then in effect and adopted by it, or make application to the Commission for such other rates and regulations as it may propose to put into effect in lieu thereof.

*Rulemaking Authority 350.127(2), 366.05, 367.121, 367.1214, 368.05 FS. Law Implemented 350.011, 366.04, 367.081, 367.121, 368.105 FS. History—New 1-8-75, Formerly 25-9.44.*

#### **25-9.052 General Filing Instructions.**

(1) Each utility shall file with the Commission Clerk documentation as defined in subsection 25-9.051(6), F.A.C.

(2) All supplements, revisions, modifications or changes to the documentation shall be filed with the Commission Clerk at least 30 days prior to adoption by the utility. All materials filed with the Commission Clerk pursuant to subsection (1) of this rule will be reviewed for compliance with Rules 25-9.051 through 25-9.071, F.A.C., and retained in the Commission's files.

(3) All documentation filed with the Commission Clerk shall be accompanied by a list of the materials being filed.

(4) When a utility's filing reflects a proposed change in rate structure, the utility shall provide documentation to support the change in rate structure.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History–New 8-9-79, Amended 5-3-83, Formerly 25-9.52, Amended 12-30-15.*

**25-9.0525 Municipal Surcharge on Customers Outside Municipal Limits.**

(1) The provisions of Rule 25-9.052, F.A.C., notwithstanding, a municipal electric utility may impose on those customers outside of its corporate limits a surcharge equal to the public service tax charged by the municipality within its corporate limits. To be equal to the tax, the surcharge shall apply to the same base, at the same rate, in the same manner and to the same types of customers as the tax. The surcharge shall not result in a payment by any customer for services received outside of the city limits in excess of that charged a customer in the same class within the city limits, including the public service tax.

(2) Each municipal electric utility seeking to impose a surcharge on customers outside of its municipal limits shall provide written documentation to the Commission demonstrating compliance with the terms of this rule.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History–New 6-14-83, Formerly 25-9.525.*

**25-9.053 Evaluation of Filings.**

(1) A change to a utility's rate structure must meet one of the following criteria:

- (a) Is cost based;
- (b) Has historical precedent;
- (c) Embodies pricing concepts previously approved by the Commission; or
- (d) Is not unduly discriminatory.

(2) After review of the utility's proposed change in rate structure, staff will send written notification to the utility indicating:

(a) Administrative approval of the documentation; or

(b) How the proposed rate structure is inconsistent with the criteria listed in subsection (1) of this rule. Upon receipt of staff's notification of inconsistency, the utility shall file an alternative proposed rate structure addressing staff's concerns or file a statement that the utility disagrees with the staff determination of inconsistency and requesting the Commission to consider the proposed rate structure as filed.

(3) If the Commission finds the proposed rate structure inconsistent with subsection (1), the Commission shall direct the utility to file a rate structure that is consistent with the criteria in subsection (1) of this rule.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History–New 8-9-79, Formerly 25-9.53, Amended 1-17-93, 12-30-15.*

**25-9.056 Numbering and General Data Required for Each Sheet.**

The numbering and general data required by this rule and listed below shall appear on each sheet in the rate book excepting the front and back covers and the individual sheets of special contracts.

(1) Each sheet (or page) in the rate book shall be numbered. The utilities shall employ a decimal system or numbering so that any new or additional material may be inserted in the logical place in the proper section of the documentation.

(2) Each sheet shall bear the name of a utility, which shall appear in the upper left-hand corner of the sheet.

(3) The first issue of each sheet in the rate books shall be marked, "Original Sheet", in the upper right-hand corner of the sheet. As an example: Original Sheet No. 1, or Original Sheet No. 5.52.

(4) Revised Sheets in the rate book shall be marked with the series number of the revision in the upper right-hand corner and the number of the sheet(s) it replaces. For example:

First Revised Sheet 1

Cancelling Original Sheet No. 1

or

Fourth Revised Sheet No. 5.2

Cancelling Third Revised Sheet No. 5.2

(5) At the bottom of each sheet shall appear the name and title of the issuing officer of the utility and effective date of sheet.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.56.*

#### **25-9.062 Table of Contents.**

(1) In rate books of less than fifteen (15) sheets, the table of contents may serve as a detailed subject index for the entire volume or for all sections the size of which does not require an individual index.

(2) In the larger rate books the major sections will be individually indexed in accordance with Rule 25-9.055, F.A.C. In these larger rate books the table of contents will serve as an index or guide to the separate sections as set out in the above rule.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.62.*

#### **25-9.063 Description of Territory Served.**

(1) A brief, general description and/or map (8 1/2" × 11" inches) of the territory served by the utility shall be provided in this section.

(2) Where the brevity of the description permits, this data may be placed on the title page (Rule 25-9.061, F.A.C. above) in which case this section may be omitted.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.63.*

#### **25-9.064 Miscellaneous.**

There should be placed in this section any information or data of a general nature which the utility believes pertinent or informative and which does not belong under any of the specified captioned sections.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.64.*

#### **25-9.065 List of Communities Served.**

(1) This section shall list each community served and indicate for each the rate schedules available to customers located therein.

(2) If the operations of the utility are confined to a singularly small area and/or if the utility's rate schedules are uniform with respect to the communities served (i.e., the same rates are

available throughout the territory), this section may be omitted provided the “Description of Territory Served” (Rule 25-9.063, F.A.C.) is complete and each rate schedule clearly states that it is available throughout the utility’s entire territory.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History–New 8-9-79, Formerly 25-9.65.*

#### **25-9.066 Index of Rate Schedules.**

This section shall provide an index to facilitate prompt reference to any particular rate schedule.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History–New 8-9-79, Formerly 25-9.66.*

#### **25-9.067 Rate Schedules.**

(1) All standard rate schedules governing service to customers shall be placed in and made a part of this section, except special contracts.

(2) In case all the information pertaining to an individual rate schedule cannot be placed on one sheet, place the note, “Continued to Sheet No. \_\_\_\_” at the bottom of the sheet and “Continue from Sheet No. \_\_\_\_” at the top of the next sheet.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History–New 8-9-79, Formerly 25-9.67.*

#### **25-9.068 Electric Utility Rate Schedules.**

(1) The sequence of arrangement for rate schedules shall be as follows:

- (a) Rate schedules of general applicability.
- (b) Rate schedules of residential (domestic) service.
- (c) Rate schedules for commercial service.
- (d) Rate schedules for industrial service.
- (e) Rate schedules for miscellaneous or special services.

(2) Only one rate schedule shall be placed on a single sheet.

(3) The following information, as applicable, shall be shown in connection with every rate schedule:

(a) Identification of schedules. In any rate book in which a number of schedules are shown applicable to various uses, each schedule shall be identified by a letter or letters and/or a number. The letter used for schedule designation shall be indicative of the class of service to which the schedule is applicable; e.g., G or GS for General Services; R or RS for Residential, etc.

(b) Availability. The availability clause shall define the areas or communities in which the rate schedule is effective. Where schedules are available in a large number of communities, the list of communities and available rate schedules required by Rule 25-9.066, F.A.C., shall be complete and accurate, in which case the availability of a rate schedule may be indicated by reference to such indexed list. (Example: Available within the corporate limits of \_\_\_\_, or See Sheet No. \_\_\_\_ for availability).

(c) Applicability. The applicability clause shall define the class of customer or type of use to which the rate schedule applies.

(d) Character of service.

1. If not continuous, then state whether limited standby, off-peak, or what.

2. The current characteristics for electric service shall be stated, unless shown elsewhere in the rate book, for the entire territory served.

(e) Limitations of service. Any limitations or restrictions applicable to service under the particular rate schedule should be clearly stated.

(f) Rate or rates.

(g) Minimum charge. Here state clearly the minimum charge and the period which it covers. If there is no minimum charge, so state.

(h) Terms of payment. Where the rate or rates are subject to discount or penalty, this clause shall state the conditions governing such provision.

(i) Billing adjustments. Where the rates are subject to the application of adjustment clauses such as fuel and/or tax clauses, the provisions governing such applications shall be clearly stated. Where any given clause is applicable to all or many of the rates employed, such clause may be set forth on separate sheets, together with an index of the rates to which it applies, in which case each rate schedule may make reference to such sheet and index.

(j) Demand charges. Where a demand component is used in the rate structure there shall be set forth a clause defining the method of determination of demand.

(k) Additional clauses. Any other clauses which modify or have application to the rate set forth such as primary voltage discount, power factor clause, etc., should be included, where applicable.

(l) Miscellaneous. Any special rules, regulations, provisions or privileges which the utility may require or permit.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.68.*

#### **25-9.070 Contracts and Agreements.**

(1) Whenever a special contract is entered into by a utility for the sale of electricity, said special contract shall be placed in this section.

(2) If the number and size of such special contracts warrant, they may be placed in a separate binder.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.70.*

#### **25-12.005 Codes and Standards Adopted.**

The reporting requirements for operators of natural gas pipeline facilities prescribed by the Pipeline and Hazardous Materials Safety Administration in 49 C.F.R. Part 191 (October 1, 2023), are adopted and incorporated by reference as part of these rules and may be accessed at <https://flrules.org/Gateway/reference.asp?No=Ref-18053>. The minimum federal safety standards for natural gas pipeline facilities and the transportation of natural gas prescribed by the Pipeline and Hazardous Materials Safety Administration in 49 C.F.R. Part 192 (October 1, 2023), are adopted and incorporated by reference as part of these rules and may be accessed at <https://flrules.org/Gateway/reference.asp?No=Ref-18054>. The drug and alcohol testing requirements prescribed by the Pipeline and Hazardous Materials Safety Administration in 49 C.F.R. Part 199 (October 1, 2023) are adopted and incorporated by reference as part of these rules and may be accessed at <https://flrules.org/Gateway/reference.asp?No=Ref-18055>.

*Rulemaking Authority 368.03, 368.05(2), 350.127(2) FS. Law Implemented 368.03, 368.05 FS. History—New 11-14-70, Amended 9-24-71, 9-21-74, 10-7-75, 11-30-82, 10-2-84, Formerly 25-12.05, Amended 8-8-89, 1-7-92, 5-13-99, 4-26-01, 12-15-09, 10-11-12, 3-2-17, 7-10-19, 3-20-23, 5-12-25.*

**25-12.008 New, Reconstructed or Converted Facilities.**

(1) No new or reconstructed system or portion thereof may be:

(a) Constructed, until written construction specifications complying with these rules are developed.

(b) Placed in service until the pipeline facilities have been inspected and found to comply with the construction specifications and Operating and Maintenance Plans.

(2) Before a piping system can be converted to a regulated gas, the operator must:

(a) Have a general conversion procedure as a part of its operation and maintenance plan.

(b) File a conversion plan with the Commission for the specific system at least 15 days prior to start of conversion. This plan need not be filed for minor conversions which are scheduled to be completed in one day and where sectionalizing of the system to be converted is not planned.

(c) Have inspections performed of the pipeline to assure that it was constructed in accordance with standards applicable at the time of installation. Visual inspection of the underground facilities will not be required if construction and testing records have been maintained.

(d) Review the operating and maintenance history of the system to be converted. Any areas showing abnormal maintenance requirements shall be replaced, reconditioned or otherwise made safe prior to conversion.

(e) Establish the maximum allowable operating pressure no greater than the highest sustained operating pressure during the 5 years prior to conversion unless it was tested or updated after July 1, 1970 in accordance with the Subparts J or K of 49 C.F.R. 192, as incorporated in Rule 25-12.005, F.A.C.

(f) Make a leak survey over the entire converted system concurrent with the conversion.

(g) Determine areas of active corrosion in accordance with Subpart I of 49 C.F.R. 192, as incorporated in Rule 25-12.005, F.A.C., and these rules. Required cathodic protection must be accomplished within 1 year after the date of conversion except that buried steel tubing must be protected prior to placing the system into operation.

*Rulemaking Authority 350.127(2), 368.03, 368.05(2) FS. Law Implemented 368.03, 368.05(2) FS. History—New 11-14-70, Amended 9-21-74, 10-7-75, 10-2-84, Formerly 25-12.08, Amended 12-15-09, 10-11-12, 3-2-17, 5-12-25.*

**25-12.027 Welder Qualification.**

(1) No welder shall make any pipeline weld unless the welder has qualified in accordance with Section 6, or Section 12 for automatic welding, of American Petroleum Institute Standard 1104 (API 1104), Welding of Pipelines and Related Facilities, 21st edition, September 2013, incorporated by reference herein, or Appendix C of 49 C.F.R. 192, as incorporated in Rule 25-12.005, F.A.C., within the preceding 15 months, but at least once each calendar year. API 1104 is copyrighted and may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850 or at the Department of State, 400 S. Monroe Street, Room 701, the Capitol, Tallahassee, FL 32399. A copy of the American Petroleum Institute Standard 1104 may also be obtained from the American Petroleum Institute (API), 200 Massachusetts Avenue NW, Suite 1100, Washington, DC 20001-5571.

(2) No welder shall weld with a particular welding process unless the welder has engaged in welding with that process within the preceding six calendar months. A welder who has not engaged in welding with that process within the preceding six calendar months must requalify for that process as set forth in subsection (1) of this rule.

*Rulemaking Authority 350.127(2), 368.03, 368.05(2) FS. Law Implemented 368.03, 368.05 FS.*

*History—New 1-7-92, Amended 12-15-09, 10-11-12, 3-2-17, 5-12-25.*

**25-12.045 Inactive Gas Service Lines.**

(1) An operator shall take the following actions for inactive gas service lines that have been used, but have become inactive without reuse:

(a) An operator shall take immediate action to protect persons and property if it determines that an inactive service line is an existing or probable hazard to persons or property, and shall retire and physically abandon said line within three months of that determination.

(b) If the operator determines that there is no prospect for reuse, the service line shall be retired and physically abandoned within three months of that determination.

(c) Annual risk assessments shall be made for all service lines that have been inactive for more than one year.

1. The annual risk assessments shall identify potential threats and shall rank risks using the operator's Distribution Integrity Management Plan developed pursuant to Subpart P of 49 C.F.R. 192, which is incorporated by reference in Rule 25-12.005, F.A.C. The annual risk assessments shall include the following required elements of the operator's Distribution Integrity Management Plan in identifying threats: Presence of excess flow valves, incident and leak history, corrosion control records, continuing surveillance records, patrolling records, maintenance history, excavation damage experience, and any other data deemed relevant by the operator.

2. The annual risk assessments records shall be maintained by the operator for at least 10 years.

3. Inactive service lines that are identified in the annual risk assessments as potential threats with a high-risk ranking shall be retired and physically abandoned within six months after completion of the annual risk assessment.

(d) After a service line has been inactive for a period of two years, if there is a prospect for reuse of the service line, the operator shall verify that the service line is permanently marked to identify the operator's name and phone number and shall take one of the following actions within six months:

1. Disconnect the service line from all sources of gas and physically abandon or remove;

2. A valve on the service line shall be locked in the closed position and the service line plugged to prevent the flow of gas; or

3. Remove the meter and plug the end of the service line to prevent the flow of gas.

(e) After a service line has been inactive for a period of five years, if the inactive service line is constructed of bare steel or cast iron or does not comply with current materials standards in 49 C.F.R. 192, as incorporated by reference in Rule 25-12.005, F.A.C., the inactive service line shall be retired and physically abandoned within six months.

(f) After ten years of inactivity, service lines shall be retired and physically abandoned within six months.

(2) To physically abandon a service line, the operator must disconnect the service line from all sources of gas at the nearest point to the gas main. Where the appropriate governmental authority prohibits cutting pavement, the service line shall be disconnected at the nearest point not under a paved surface. The stub of the service line, the short section of the remaining service line to the main, shall be disconnected closer to the main or at the main, if at some later date it becomes accessible during normal operations.

(3) Records must be kept of the size, material, and location of all remaining service line stubs. These records must be readily available to personnel assigned to pipeline locating

activities.

*Rulemaking Authority 350.127(2), 368.03, 368.05(2) FS. Law Implemented 368.03, 368.05(2) FS. History—New 9-21-74, Repromulgated 10-7-75, Amended 10-2-84, Formerly 25-12.45, Amended 1-7-92, 3-18-13, 5-12-25.*

**25-12.052 Corrosion Control Criteria for Cathodic Protection of Buried or Submerged Metallic Pipeline.**

(1) The only acceptable criteria for the determination of cathodic protection shall be I-A(1), I-A(3) and I-A(5) of Appendix D, of 49 C.F.R. 192, incorporated by reference in Rule 25-12.005, F.A.C.

(a) I-A(1) shall be the only criterion acceptable for determination of the degree of cathodic protection of externally coated buried or coated submerged pipelines installed after June 1, 1975. When requirements cannot be met due to ineffective insulating capabilities of the external coating, that portion of the pipeline may be isolated and protected using other criteria listed in subsection (1) above.

(b) Application of Criterion I-A(5) is restricted to bare and essentially bare ineffectively coated metallic gas pipelines installed prior to July 31, 1971.

1. Prior to utilization of Criterion I-A(5), a proposed, comprehensive, written procedure for application and monitoring shall be submitted to the Commission's Bureau of Safety.

2. The effectiveness of the procedure shall be supported by test data obtained in actual field application of the procedure. An acceptable procedure shall demonstrate that the procedure can attain a protective net current flow from the surrounding electrolyte into the pipeline surface at all current discharge (anodic) points.

3 All procedure qualification records shall be retained as long as the qualified procedure is used.

4. If application of the qualified procedure fails to provide the required protective net current flow from the surrounding electrolyte into the pipeline surface for a segment of the pipeline, the procedure shall be modified accordingly and requalified for use in similar conditions.

5. The placement of the electrodes for resurvey monitoring of the application of I-A(5) shall utilize the same electrode locations as the initial survey when practical.

6. Each pipeline that is under cathodic protection utilizing Criterion I-A(5) shall be tested at least once each calendar year, but with intervals not exceeding 15 months, to determine whether the cathodic protection meets the requirements of these rules.

(2) If gas leakage results from active corrosion of a pipeline, remedial action shall include application of cathodic protection to meet one of the criteria of this rule, as described in subsection (1), unless the pipeline is replaced with non-metallic pipe. Cathodic protection for these remedial applications must be tested at least once every calendar year, but with intervals not exceeding 15 months, to determine whether the cathodic protection meets the requirements of this rule.

(3) Each operator must take remedial action within three (3) months to correct or make substantial progress toward correction of any deficiencies indicated by monitoring.

*Rulemaking Authority 350.127(2), 368.03, 368.05(2) FS. Law Implemented 368.03, 368.05 FS. History—New 10-7-75, Amended 10-2-84, Formerly 25-12.52, Amended 1-7-92, 10-11-12, 5-12-25.*

**25-12.100 Penalties.**

If a utility violates part I of Chapter 368, F.S., or any rule issued in Chapter 25-12, F.A.C., the utility is subject to a civil penalty of not more than \$272,926 for each violation for each day that the violation persists, except that the maximum civil penalty will not exceed \$2,729,245 for any related series of violations.

*Rulemaking Authority 368.03, 368.05(2), 368.061(4), 350.127(2) FS. Law Implemented 368.061 FS. History—New 7-1-25.*

**25-30.0371 Acquisition Adjustments.**

(1) Definition. For the purpose of this rule, the following definitions apply:

(a) “Acquisition adjustment” means the difference between the purchase price of utility system assets to an acquiring utility and the net book value of the acquired utility’s assets.

(b) “Good cause” means a showing of financial hardship, unforeseen events, or other events outside the utility’s control.

(c) “Positive acquisition adjustment” means the purchase price is greater than the net book value.

(d) “Negative acquisition adjustment” means the purchase price is less than the net book value.

(e) “Non-viable utility” means a utility that meets either of the following subparagraphs:

1. A utility that is currently unable or is projected to be unable to provide and maintain safe, adequate, and reliable service and facilities to its customers over the 5-year period following the date of acquisition due to:

a. Failure to comply with or history of enforcement or compliance actions by federal, state, or local regulatory agencies based on violations of primary or exceedance of secondary water quality standards or other health, safety, and environmental standards; and

b. Insufficient investment, repair, maintenance of assets or an inability to acquire and maintain adequate managerial, operational, financial, or technical capabilities to ensure safe and reliable service to its customers; or

2. A utility that is insolvent, i.e., unable to pay debts.

(f) “Viable utility” means all utilities that are not non-viable as defined in paragraph (1)(e) of this rule.

(2) Petition. A utility that acquires another utility may petition the Commission to establish an acquisition adjustment under either subsection (3) or subsection (4) of this rule to include some or all of a positive acquisition adjustment in the acquired utility’s rate base. A utility may seek approval of a positive acquisition adjustment at the time the utility seeks approval to transfer the certificate of authorization or anytime within 3 years of the issuance date of the Commission order approving the transfer of the certificate of authorization. The utility may request an extension of the 3-year period, which must include a statement of good cause. The petition for a positive acquisition adjustment may be made as a separate filing or as part of a rate proceeding.

(3) Positive Acquisition Adjustments for Non-Viable Utility.

(a) A full or partial positive acquisition adjustment will be allowed if it is demonstrated that the acquired utility meets the definition of non-viable utility under paragraph (1)(e) of this rule; that the purchase was made as part of an arms-length transaction; and that customers from the acquired utility will benefit from the acquisition. In determining whether the acquired utility customers benefit, the Commission will consider the following factors:

1. Anticipated improvements in quality of service;
2. Anticipated improvements in compliance with water or wastewater regulatory requirements;
3. Anticipated impacts on the cost of providing service over the next 5 years from the date of acquisition;
4. Anticipated cost efficiencies, including any economies of scale;
5. Ability to attract capital at reasonable cost; and
6. The professional and experienced managerial, financial, technical, and operational resources of the acquiring utility.

(b) Contents of Petition. The acquiring utility must file the following information in its petition:

1. The amount of the acquisition adjustment requested;
2. The amortization period requested;
3. An explanation of how the acquisition was made as part of an arms-length transaction;
4. The contract of sale, including the estimated cost of the fees and transaction closing costs to be incurred by the acquiring utility;
5. A calculation of the net book value of the acquired utility including the composite remaining life of the assets purchased;
6. A statement as to whether the acquired utility is insolvent or unable to service its debt obligations;
7. A description of the acquiring utility's managerial, operational, financial, or technical capabilities to furnish and maintain safe and adequate service and facilities over the next 5 years from the date of acquisition;
8. Any notices of violation, consent decrees or other regulatory actions issued by a federal, state, regional, or local agency regarding the provision of the acquired utility's water or wastewater service over the past 5 years from the date of acquisition, including any notices of violation of primary or notices of exceedances of secondary water quality standards;
9. The acquired utility's annual capital investments and operations and maintenance expenses over the past 5 years from the date of acquisition, if existing;
10. Any planned infrastructure additions and maintenance by the acquiring utility to improve the acquired utility's quality of service or compliance with environmental regulations;
11. Any engineering studies or appraisals the acquiring utility procured pertaining to the purchase of the acquired utility;
12. The 5-year projected impact on the cost of providing service to the customers of the utility system being acquired, including the impact of any operation and maintenance cost savings and economies of scale expected to result from the acquisition transaction, the impact of the cost of any plant infrastructure additions, and the impact of the acquisition adjustment; and
13. An explanation as to how the acquiring utility has greater access to capital than the acquired utility, if applicable.

(4) Positive Acquisition Adjustments for Viable Utility.

(a) A full or partial positive acquisition adjustment will be allowed if the acquiring utility demonstrates that the purchase was made as part of an arms-length transaction and the transaction incorporating the full or partial positive acquisition adjustment is projected to provide a positive cumulative present value of the revenue requirements (CPVRR) customer benefit over a 5-year period from the date of acquisition. If the CPVRR does not result in a positive customer benefit over the 5-year period, the Commission will consider the following factors in determining whether to allow a full or partial acquisition adjustment:

1. Anticipated improvements in quality of service and compliance with any regulatory requirements;
2. Anticipated rate reductions or rate stability over the next 5 years from the date of acquisition;
3. Anticipated cost savings;
4. Increased ability to attract capital at reasonable cost;
5. Lower overall cost of capital; and
6. Additional professional and experienced managerial, financial, technical, and operational resources.

(b) Contents of Petition. The acquiring utility must file the following information in its petition:

1. The amount of the acquisition adjustment requested;
2. The amortization period requested;
3. An explanation of how the acquisition was made as part of an arms-length transaction;
4. The contract of sale, including the estimated cost of fees and transaction closing costs to be incurred by the acquiring utility;
5. A calculation of the net book value of the acquired utility including the composite remaining life of the assets purchased;
6. A CPVRR in the form of a spreadsheet. Form PSC 1034 (3/24), entitled “Water and/or Wastewater Utilities Cumulative Present Value of the Revenue Requirements for Acquisition Adjustment Worksheet,” which is incorporated by reference in this rule and is available at <https://www.flrules.org/gateway/reference.asp?NO=Ref-16619>, is an example CPVRR that may be completed and included in the acquiring utility’s petition to comply with this subparagraph. The form may also be obtained from the Commission’s website, [www.floridapsc.com](http://www.floridapsc.com);
7. An Excel spreadsheet with the data and information included in the CPVRR analysis with the spreadsheet formulas intact;
8. All supporting data and assumptions used in the CPVRR spreadsheet;
9. A description of any anticipated improvements or planned infrastructure additions and maintenance by the acquiring utility;
10. A description, including any supporting data, of any anticipated cost savings resulting from the acquisition;
11. The 5-year projected rate impact on the customers of the utility system being acquired, including the rate impact of any cost efficiencies and economies of scale expected to result from the acquisition transaction, the rate impact of the cost of any plant infrastructure additions, and the rate impact of the acquisition adjustment; and
12. Any engineering studies or appraisals the acquiring utility procured pertaining to the purchase of the acquired utility.

(5) Amortization Period for a Positive Acquisition Adjustment. The Commission will set the amortization period in the order approving the positive acquisition adjustment. Amortization of the acquisition adjustment will begin on the date of issuance of the order approving the positive acquisition adjustment or on the date the sale closes, whichever occurs last.

(6) Nothing herein removes the Commission’s existing authority to review a positive acquisition adjustment if the Commission finds that customer benefits did not materialize or subsequently changed within 5 years of the date of the order approving the positive acquisition adjustment.

(7) Negative Acquisition Adjustment. A negative acquisition adjustment will not be included in rate base.

(8) Notice. At the time the petition is filed with the Commission, the acquiring utility must provide a draft notice for review by Commission staff. Commission staff will review the draft notice within 7 days. Once staff has approved the notice, the acquiring utility must provide notice by regular mail to the Office of Public Counsel and by regular mail or personal service to each customer and owner of property located within the service area for both the acquiring utility and the utility being acquired, to the extent the utilities' customers are within the Commission's jurisdiction. The notice required by this rule may be combined with the notice of Application for Authority to Transfer issued pursuant to Rule 25-30.030, F.A.C., or for existing customers, the notice may be included in their next bill. The notice must contain:

- (a) Title: Notice of Utility's Petition to Establish an Acquisition Adjustment;
- (b) A statement that the utility has filed a petition with the Commission to establish an acquisition adjustment for either a viable or a non-viable utility system;
- (c) The date the petition was filed with the Commission;
- (d) The docket number associated with the petition;
- (e) A statement of the 5-year projected rate impact or the anticipated effect of the requested acquisition adjustment on rates for the next five years;
- (f) A statement that the utility's petition is available on the Commission's website;
- (g) The acquiring utility's address, telephone number, and business hours; and
- (h) A statement that any customer substantially affected by the petition may file a motion to intervene in accordance with Rule 28-106.205, F.A.C.

*Rulemaking Authority 350.127(2), 367.121(1)(f) FS. Law Implemented 367.071(5), 367.081(2)(a), 367.121(1)(a), (b) FS. History—New 8-4-02, Amended 11-22-10, 6-17-24.*

#### **25-30.415 Return on Common Equity.**

(1) The Commission will establish, at least once each year, a leverage scale or scales that reflect the range of returns on common equity as required by Section 367.081(4)(f), F.S.

(2) In determining the range of returns on common equity, the Commission may consider generally accepted financial models.

*Rulemaking Authority 367.121(1) FS. Law Implemented 367.081(4) FS. History—New 3-26-81, Formerly 25-10.186, Amended 11-10-86, 7-20-87.*

#### **25-30.420 Establishment of Price Index, Adjustment of Rates; Requirement of Bond; Filings After Adjustment; Notice to Customers.**

(1) On or before March 31 of each year, the Commission will establish a price increase or decrease index as required by Section 367.081(4)(a), F.S. The Commission's Division of Accounting and Finance will email each regulated water and wastewater utility a copy of the proposed agency action order establishing the index for the year and a copy of Form PSC 1022 (5/22), entitled "Price Index Application," which is incorporated into this rule by reference and may be obtained from <http://www.flrules.org/Gateway/reference.asp?No=Ref-15175> and the Commission's Division of Accounting and Finance. Utilities may request a hard copy of the index application from the Commission's Division of Accounting and Finance. Applications for the newly established price index will be accepted from April 1 of the year the index is established through March 31 of the following year.

(a) The index will be applied to all operation and maintenance expenses, except for amortization of rate case expense, costs subject to pass-through adjustments pursuant to Section 367.081(4)(b), F.S., and adjustments or disallowances made in a utility's most recent rate

proceeding.

(b) In establishing the price index, the Commission will consider cost statistics compiled by government agencies or bodies, cost data supplied by utility companies or other interested parties, and applicable wage and price guidelines.

(2) Any utility seeking to increase or decrease its rates based upon the application of the index established pursuant to subsection (1) and as authorized by Section 367.081(4)(a), F.S., must file a notice of intention and the materials listed in paragraphs (a) through (i) below with the Commission's Division of Accounting and Finance either by mail at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399 or by email at Applications@psc.state.fl.us at least 60 days prior to the effective date of the increase or decrease. Form PSC 1022 (5/22) is an example application that may be completed by the applicant to comply with this subsection. The adjustment in rates will take effect on the date specified in the notice of intention unless the Commission finds that the notice of intention or accompanying materials do not comply with Section 367.081(4), F.S. or this rule. The notice must be accompanied by:

(a) Revised tariff sheets;

(b) A computation schedule showing the increase or decrease in annual revenue that will result when the index is applied;

(c) The affirmation required by Section 367.081(4)(c), F.S.;

(d) A copy of the notice to customers required by subsection (5);

(e) The rate of return on equity that the utility is affirming it will not exceed pursuant to Section 367.081(4)(c), F.S.;

(f) An annualized revenue figure for the test year used in the index calculation reflecting the rate change, along with an explanation of the calculation, if there has been any change in the utility's rates during or subsequent to the test year;

(g) The utility's Department of Environmental Protection Public Water System identification number and Wastewater Treatment Plant Operating Permit number;

(h) A statement that the utility does not have any active written complaints, corrective orders, consent orders, or outstanding citations with the Department of Environmental Protection or the County Health Department(s) or that the utility does have active written complaints, corrective orders, consent orders, or outstanding citations with the Department of Environmental Protection or the County Health Department(s);

(i) A copy of any active written complaints, corrective orders, consent orders, or outstanding citations with the Department of Environmental Protection or the County Health Department(s).

(3) If the Commission, upon its own motion, implements an increase or decrease in the rates of a utility based upon the application of the index established pursuant to subsection (1) and as authorized by Section 367.081(4)(a), F.S., the Commission will require a utility to file the information required in subsection (2).

(4) Upon a finding of good cause, the Commission will require that a rate increase pursuant to Section 367.081(4)(a), F.S., be implemented under a bond or corporate undertaking in the same manner as interim rates. For purposes of this subsection, "good cause" will include:

(a) Inadequate service by the utility;

(b) Inadequate record-keeping by the utility such that the Commission is unable to determine whether the utility is entitled to implement the rate increase or decrease under this rule.

(5) Prior to the time a customer begins consumption at the rates established by application of the index, the utility shall notify each customer of the increase or decrease authorized and explain the reasons therefore.

(6) A utility is prohibited from filing a notice of intention pursuant to this rule unless the

Kenneth J. Plante, Coordinator

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utility has filed with the Commission an annual report as required by subsection 25-30.110(3), F.A.C., for the test year specified in the order establishing the index for the year.

(7) A utility is prohibited from implementing a rate increase pursuant to this rule within one year of the official date that it filed a rate proceeding, unless the rate proceeding has been completed or terminated.

*Rulemaking Authority 350.127(2), 367.081(4)(a), 367.121(1)(c), (f) FS. Law Implemented 367.081(4), 367.121(1)(c), (g) FS. History—New 4-5-81, Amended 9-16-82, Formerly 25-10.185, Amended 11-10-86, 6-5-91, 4-18-99, 12-11-03, 9-3-19, 2-15-23.*

**B.**  
**RULES THE COMMISSION HAS DETERMINED**  
**REQUIRE A TECHNICAL CHANGE**

Section 120.5435(6)(b), F.S.

**DISCUSSION OF RULES THE COMMISSION HAS DETERMINED REQUIRE A  
TECHNICAL CHANGE**

Pursuant to Section 120.5435(6)(b), F.S., the Commission has determined that no rules require only a technical change.

In reaching this determination, the Commission has reviewed the factors contained in Section 120.5435(4), F.S., and concluded that for rules not being repealed and not requiring a substantive change:

1. The rules are each a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rules,
3. The rules do not reiterate or paraphrase statutory material,
4. The rules are in proper form,
5. The rules are consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements,
6. The rules reflect current use and procedure,
7. For rules containing statutory citations or reference to other rules, those statutory citations and references are correct and current, and
8. For rules containing materials incorporated by reference, all non-copyrighted materials incorporated by reference are current and accessible in a text searchable format via a hyperlink and all copyrighted materials incorporated by reference are current and the location to obtain copyrighted materials is correct.

Technical changes in rules or their forms that also have substantive changes are reflected in the discussion of the draft amendments to those rules and forms in Section C.

C.  
**RULES THE COMMISSION HAS DETERMINED**  
**REQUIRE SUBSTANTIVE CHANGES AND CODED**  
**VERSIONS OF THOSE RULES**

Section 120.5435(6)(c), F.S.

**DISCUSSION OF RULES THE COMMISSION HAS DETERMINED REQUIRE A  
SUBSTANTIVE CHANGE AND COPIES OF THOSE RULES IN CODED FORMAT**

Pursuant to Section 120.5435(6)(c), F.S., the Commission has determined that a substantive change is necessary for the following rules:

Rule 25-4.0161, F.A.C.	Regulatory Assessment Fees; Telecommunications Companies
Rule 25-6.003, F.A.C.	Definitions
Rule 25-6.0131, F.A.C.	Regulatory Assessment Fees; Investor –owned Electric Companies, Municipal Electric Utilities, Rural; Electric Cooperatives
Rule 25-6.0435, F.A.C.	Interim Rate Relief
Rule 25-6.049, F.A.C.	Measuring Customer Service
Rule 25-6.109, F.A.C.	Refunds
Rule 25-7.0131, F.A.C.	Regulatory Assessment Fees; Natural Gas Transmission Companies
Rule 25-7.040, F.A.C.	Interim Rate Relief
Rule 25-7.091, F.A.C.	Refunds
Rule 25-7.101, F.A.C.	Regulatory Assessment Fees; Natural Gas Transmission Companies
Rule 25-9.001, F.A.C.	Application and Scope
Rule 25-9.004, F.A.C.	General Filing Instructions
Rule 25-9.006, F.A.C.	Size and Form of Tariffs
Rule 25-9.007, F.A.C.	Gas – Electric – Water – Wastewater Utility Tariffs
Rule 25-9.009, F.A.C.	Numbering and General Data Required for Each Sheet
Rule 25-9.010, F.A.C.	Numbering of Supplements and Additions
Rule 25-9.021, F.A.C.	Title Page
Rule 25-9.023, F.A.C.	Description of Territory Served
Rule 25-9.029, F.A.C.	Index of Rate or Exchange Schedules
Rule 25-9.033, F.A.C.	Standard Forms
Rule 25-9.034, F.A.C.	Contracts and Agreements
Rule 25-9.045, F.A.C.	Withdrawal of Tariffs
Rule 25-9.051, F.A.C.	Definitions
Rule 25-9.054, F.A.C.	Size and Form of Documentation
Rule 25-9.055, F.A.C.	Electric Utility Documentation
Rule 25-9.061, F.A.C.	Title Page
Rule 25-9.069, F.A.C.	Standard Forms and Blank Bill Form
Rule 25-30.033, F.A.C.	Application for Original Certificate of Authorization and Initial Rates and Charges
Rule 25-30.037, F.A.C.	Application for Authority to Transfer
Rule 25-30.0372, F.A.C.	Alternative Procedure for Establishing Rate Base Value of Acquired Utility System
Rule 25-30.110, F.A.C.	Records and Reports; Annual Reports
Rule 25-30.115, F.A.C.	Uniform System of Accounts for Water and Wastewater Utilities
Rule 25-30.117, F.A.C.	Accounting for Pension Costs

Rule 25-30.120, F.A.C.	Regulatory Assessment Fees; Water and Wastewater Utilities
Rule 25-30.140, F.A.C.	Depreciation
Rule 25-30.255, F.A.C.	Measurement of Service for Water Utilities
Rule 25-30.360, F.A.C.	Refunds
Rule 25-30.433, F.A.C.	Rate Case Proceedings
Rule 25-30.434, F.A.C.	Application for Allowance for Funds Prudently Invested (AFPI) Charges
Rule 25-30.444, F.A.C.	Utility Reserve Fund
Rule 25-30.445, F.A.C.	General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding

**Rule 25-4.0161, F.A.C., Regulatory Assessment Fees; Telecommunications Companies.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. Some of the materials incorporated by reference are not current or require technical changes. The draft amendments to the rules delete references to forms that are being eliminated because they are obsolete. The draft forms with technical changes are contained in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-4.0161 Regulatory Assessment Fees; Telecommunications Companies.**

(1) For the purposes of this rule and except for pay telephone service providers, all incumbent local exchange companies, shared tenant service providers, alternative access vendors, and competitive local exchange companies that hold an active certificate of public convenience and necessity that was obtained prior to July 1, 2011, and all telecommunications companies that hold an active certificate of authority obtained after July 1, 2011, are defined as local telephone service providers. Companies classified as pay telephone service providers are those companies that hold an active pay telephone certificate of public convenience and necessity that was obtained prior to July 1, 2011, and those companies that hold an active pay telephone certificate of authority obtained after July 1, 2011.

~~(2)(a) For the interim period January 1, 2011 through December 31, 2011, as applicable and as provided in Sections 350.113 and 364.336, F.S., each company shall remit a fee based upon its gross operating revenue as provided below. Each company that has paid by August 15, 2011, regulatory assessment fees for the period January 1, 2011 through June 30, 2011, shall pay a regulatory assessment fee in the amount of 0.0016 of its gross operating revenues derived from~~

intrastate business during the period July 1, 2011 through December 31, 2011. Each company that has not paid any regulatory assessment fees for the period January 1, 2011 through December 31, 2011, shall pay a regulatory assessment fee in the amount of 0.0018 of its gross operating revenues derived from intrastate business. The minimum regulatory assessment fees provided in paragraph (2)(b) shall apply and shall be filed in accordance with the schedules provided in subsections (3) and (4). For the purpose of determining this fee, each telecommunications company shall deduct from gross operating revenues any amount paid to another telecommunications company for the use of any telecommunications network to provide service to its customers.

(b) Effective January 1, 2012, as applicable and as provided in Sections 350.113 and 364.336, F.S., each company must shall remit a fee based upon its gross operating revenue as provided below. This fee is shall be referred to as a regulatory assessment fee, and each company must shall pay a regulatory assessment fee in the amount of 0.0016 of its gross operating revenues derived from intrastate business. For the purpose of determining this fee, each telecommunications company must shall deduct from gross operating revenues any amount paid to another telecommunications company for the use of any telecommunications network to provide service to its customers. Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee will shall be imposed as follows:

1. Local Telephone Service Provider – \$600; and
2. Pay Telephone Service Provider – \$100.

(3) Telecommunications companies that owed gross regulatory assessment fees of \$10,000 or more for the preceding calendar year must shall pay the fee and remit the appropriate form twice a year. The regulatory assessment fee and appropriate form must shall be filed no later than July 30 for the preceding period of January 1 through June 30, and no later than January 30 of the following year for the period of July 1 through December 31. Telecommunications companies that owed gross regulatory assessment fees of less than \$10,000 for the preceding calendar year must shall pay the fee and remit the appropriate form once a year. The regulatory assessment fee and appropriate form must shall be filed no later than January 30 of the subsequent year for the current calendar year operations.

(4) If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service's postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the United States Postal Service's postmark date. The postmarked certified mail receipt is evidence that the fees were delivered. Regulatory assessment fees are considered paid on the date they are postmarked by the United States Postal Service or received and logged in by the Commission's Division of Administrative and Information Technology Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage, and postmarked no later than the due date.

(5) Commission Form PSC XXXX (XX/26) PSC/TEL 159 (12/11), entitled "Local Telephone Service Provider Regulatory Assessment Fee Return," is available at [[hyperlink](http://www.flrules.org/Gateway/reference.asp?No=Ref-00761)], <http://www.flrules.org/Gateway/reference.asp?No=Ref-00761>; Form PSC/TEL 160 (12/11), entitled "Interim Local Telephone Service Provider Regulatory Assessment Fee Return," is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-00762>; and Form PSC XXXX (XX/26) PSC/TEL 26 (12/11), entitled "Pay Telephone Service Provider Regulatory Assessment Fee Return," is available at [[hyperlink](http://www.flrules.org/Gateway/reference.asp?No=Ref-00760)], <http://www.flrules.org/Gateway/reference.asp?No=Ref-00760>; and Form PSC/TEL 161 (12/11), entitled "Interim Pay Telephone Service Provider Regulatory Assessment Fee Return," is

available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-00763>. These forms are incorporated into this rule by reference and may also be obtained from the Commission's Division of Administrative and Information Technology Services. The failure of a telecommunications company to receive a return form ~~will shall~~ not excuse the company from its obligation to timely remit the regulatory assessment fees.

(6) Each telecommunications company ~~has shall have~~ up to and including the due date in which to submit the applicable form and:

(a) Remit the total amount of its fee, or

(b) Remit an amount which the company estimates is its full fee.

(7) Where the company remits less than its full fee, the remainder of the full fee ~~is shall be~~ due on or before the 30th day from the due date and ~~must shall~~, where the amount remitted was less than 90 percent of the total regulatory assessment fee, include interest as provided by paragraph (9)(b) of this rule.

(8) A company may request either a 15-day or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return form by submitting, to the Division of Administrative and Information Technology Services, Commission Form ~~PSC XXXX (XX/26) PSC/AIT-124 (12/11)~~ entitled "Regulatory Assessment Fee Extension Request," which is incorporated into this rule by reference and is available at [\[hyperlink\]](#).

~~<http://www.flrules.org/Gateway/reference.asp?No=Ref-00764>~~. This form may also be obtained from the Commission's Division of Administrative and Information Technology Services.

(a) The request for extension must be received by the Division of Administrative and Information Technology Services at least two weeks before the due date.

(b) The request for extension will not be granted if the company has any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

(c) Where a telecommunications company receives an extension of its due date pursuant to this rule, the telecommunications company ~~must shall~~ remit a charge as set out in Section 350.113(5), F.S., in addition to the regulatory assessment fees.

(9) The delinquency of any amount due to the Commission from the telecommunications company pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the first calendar day after any date established as the due date either by operation of this rule or by an extension pursuant to this rule.

(a) A penalty, as set out in Section 350.113, F.S., ~~applies shall apply~~ to any such delinquent amounts.

(b) Interest at the rate of 12 percent per annum ~~applies shall apply~~ to any such delinquent amounts.

(10) The Division of Administrative and Information Technology Services ~~will shall~~ send by certified mail a regulatory assessment fee delinquency notice to any company that fails to file a regulatory assessment fee return and that fails to pay the regulatory assessment fee by the date specified in subsection (3), unless the company has met the requirements of subsections (7) and (8).

(11) If a company fails to pay the regulatory assessment fee within 20 days after receiving a delinquency notice, the Division of Administrative and Information Technology Services, in cooperation with the Office of Industry Development and Market Analysis Telecommunications and the Office of General Counsel, will establish a docket and administratively issue a Notice of Proposed Agency Action Order Imposing Penalties and Collection Costs, and Requiring Payment of Delinquent Regulatory Assessment Fees, or Cancelling Certificates for Violation of Rule 25-4.0161, F.A.C., and Section 364.336, F.S. The company must pay the past due

regulatory assessment fees, the penalty and interest for late payment as provided in Section 350.113, F.S., and as stated in subsection (9) above, and must also pay the applicable penalty stated in subsection (12) for failure to file the regulatory assessment fee return.

(12) Pursuant to Section 364.285, F.S., the Commission has the authority to impose a penalty or cancel a certificate if a company refuses to comply with Commission rules, orders, or Florida Statutes. The penalty, which ~~includes~~ ~~will include~~ collection costs, for failure to file the regulatory assessment fee return by the date stated in the delinquency notice ~~is shall~~ as follows:

- (a) First violation – \$500;
- (b) Second violation – \$1,000;
- (c) Third violation – \$2,000.

Failure of the company to pay the full amount due and stated in the Notice of Proposed Agency Action will result in the cancellation of the company's certificate.

(13) For a company's fourth failure to pay the regulatory assessment fee after being sent a delinquency notice, Commission staff will ~~shall~~ file a recommendation to the Commission for further action.

(14) A company that reapplies for a Certificate of Authority must pay all prior unpaid regulatory assessment fees, plus the penalty and interest defined in subsection (9), and any prior unpaid penalty assessed in accordance with subsection (11).

*Rulemaking Authority 350.127(2) FS. Law Implemented 350.113, 364.285, 364.336 FS. History—New 5-18-83, Formerly 25-4.161, Amended 10-19-86, 1-1-91, 12-29-91, 1-8-95, 12-26-95, 7-7-96, 11-11-99, 12-7-04, 10-6-05, 4-16-07, 12-4-11,\_\_\_\_\_.*

### **Rule 25-6.003, F.A.C., Definitions.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. The materials incorporated by reference are no longer relevant. The draft amendments delete reference to these materials.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

#### **25-6.003 Definitions.**

~~(1) Definitions of general applicability. The definitions of terms used in this chapter are as shall be stated in the Authoritative Dictionary of IEEE Standard Terms, 7th edition, published in December 2000, incorporated herein by reference, except to the extent and for the purposes that the terms are defined elsewhere in this chapter. The definitions in subsection (2) must shall be used for all purposes in this chapter.~~

#### ~~(1) (2) Definitions of terms.~~

(a) "Commission." Unless a different intent clearly appears from the context, the word "Commission" means ~~shall be construed to~~ the Florida Public Service Commission.

(b) "Customer." Any person, firm, partnership, company, corporation, association, governmental agency or similar organization, ~~that who~~ makes application for and is supplied with electric service by the utility for its ultimate use and not for use by, to, or through any other person or entity unless specifically authorized by the Commission.

(c) "Meter." The word "meter," when used in these rules without other qualification, ~~shall be construed to~~ means any device used for the purpose of measuring the service rendered to a customer by a utility.

(d) "Point of Delivery." The first point of connection between the facilities of the serving utility and the premises wiring.

(e) "Service." The supply of electricity by the utility to the customer, including the readiness to serve and availability of electrical energy at the customer's point of delivery at the standard available voltage and frequency whether or not utilized by the customer.

(f) "Service Drop." The overhead service conductors from the last pole or other aerial support to and including the splices, if any, connecting to the service entrance conductors at the building or other structure.

(g) "Service Lateral." The underground conductors between the transformer(s) or transformer secondary, including any risers at a pole or other structure, and the point of delivery.

(h) "Utility." Unless a different intent clearly appears from the context, the word or words "utility" or "electric utility" as used in these ~~has shall have~~ has the same meaning as "public utility" ~~set out for as defined~~ in Section 366.02, F.S., and ~~includes shall~~ includes all such utilities subject to Commission jurisdiction.

Kenneth J. Plante, Coordinator  
March 30, 2026  
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*Rulemaking Authority 366.05(1) FS. Law Implemented 366.05(1) FS. History—New 7-29-69, Amended 4-13-80, Formerly 25-6.03, Amended 12-4-03,\_\_\_\_\_.*

**Rule 25-6.0131, F.A.C., Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural; Electric Cooperatives.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The materials incorporated by reference require technical changes. The draft amendments to the rules reflect these changes. The draft forms with technical changes are contained in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-6.0131 Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives.**

(1) As applicable and as provided in Section 350.113, F.S., and Section 366.14, F.S., each company, utility, or cooperative ~~must shall~~ remit to the Commission a fee based upon its gross operating revenue. This fee ~~is shall be~~ referred to as a regulatory assessment fee. Regardless of the gross operating revenue of a company, utility, or cooperative, the Commission will impose a minimum annual regulatory assessment fee of \$25.00. ~~shall be imposed.~~

(a) Each investor-owned electric company ~~must shall~~ pay a regulatory assessment fee in the amount of 0.000848 of its gross operating revenues derived from intrastate business, excluding sales for resale between investor-owned electric companies, municipal electric utilities, and rural electric cooperatives or any combination thereof.

(b) Each municipal electric utility and rural electric cooperative ~~must shall~~ pay a regulatory assessment fee in the amount of 0.00009905 of its gross operating revenues derived from intrastate business, excluding sales for resale between investor-owned electric companies, municipal electric utilities, and rural electric cooperatives or any combination thereof.

(2) Regulatory assessment fees are due each January 30 for the preceding period or any part of the period from July 1 until December 31, and on July 30 for the preceding period or any part of the period from January 1 until June 30.

(3) If the due date falls on a Saturday, Sunday, or a holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service's postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the United States Postal Service's postmark date. The postmarked certified mail receipt is evidence that the fees were delivered. Regulatory assessment fees are considered paid on the date they are postmarked by the United States Postal Service or received and logged in by the Commission's Division of Administrative and Information Technology Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage and postmarked no later than the due date.

(4) Commission Form PSC XXXX (XX/26) PSC/ECO 68 (01/24), entitled "Investor-Owned Electric Utility Regulatory Assessment Fee Return," is available at [\[hyperlink\]](#):

<http://www.flrules.org/Gateway/reference.asp?No=Ref-16449>; Commission Form PSC XXXX (XX/26) PSC/ECO-69 (01/24), entitled “Municipal Electric Utility Regulatory Assessment Fee Return,” is available at [\[hyperlink\]](#); <http://www.flrules.org/Gateway/reference.asp?No=Ref-16450>; and Commission Form PSC XXXX (XX/26) PSC/ECO-70 (01/24), entitled “Rural Electric Cooperative Regulatory Assessment Fee Return,” is available at [\[hyperlink\]](#). <http://www.flrules.org/Gateway/reference.asp?No=Ref-16448>. These forms are incorporated into this rule by reference and may be also be obtained from the Commission’s Division of Administrative and Information Technology Services. The failure of a company, utility, or cooperative to receive a return form does shall not excuse the company, utility, or cooperative from its obligation to timely remit the regulatory assessment fees.

(5) Each company, utility, or cooperative has shall have up to and including the due date in which to:

(a) Remit the total amount of its fee; or

(b) Remit an amount which the company, utility, or cooperative estimates is its full fee.

(6) Where the company, utility, or cooperative remits less than its full fee, the remainder of the full fee is shall be due on or before the 30th day from the due date and must shall, where the amount remitted was less than 90 percent of the total regulatory assessment fee, include interest as provided by paragraph (8)(b) of this rule.

(7) A company, utility, or cooperative may request either a 15-day or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return form by submitting to the Division of Administrative and Information Technology Services Commission Form PSC XXXX (XX/26) PSC/AIT-124 (12/11), entitled “Regulatory Assessment Fee Extension Request,” which is incorporated into this rule by reference and is available at [\[hyperlink\]](#): <http://www.flrules.org/Gateway/reference.asp?No=Ref-02620>. This form may also be obtained from the Commission’s Division of Administrative and Information Technology Services.

(a) The request for extension must be received by the Division of Administrative and Information Technology Services at least two weeks before the due date.

(b) The request for extension will not be granted if the company, utility, or cooperative has any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

(c) Where a company, utility, or cooperative receives an extension of its due date pursuant to this rule, the entity must shall remit a charge as set out in Section 350.113(5), F.S., in addition to the regulatory assessment fee.

(8) The delinquency of any amount due to the Commission from the company, utility, or cooperative pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the first calendar day after any date established as the due date either by operation of this rule or by an extension pursuant to this rule.

(a) A penalty, as set out in Section 350.113(4), F.S., shall appliesy to any such delinquent amounts.

(b) Interest at the rate of 12 percent per annum shall appliesy to any such delinquent amounts.

*Rulemaking Authority 350.127(2), 366.05 FS. Law Implemented 350.113, 366.14 FS. History—New 5-18-83, Amended 2-9-84, Formerly 25-6.131, Amended 6-18-86, 10-16-86, 3-7-89, 2-19-92, 7-7-96, 1-1-99, 5-7-13, 4-1-24,\_\_\_\_\_.*

**Rule 25-6.0435, F.A.C., Interim Rate Relief.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-6.0435 Interim Rate Relief.**

(1) Each electric utility petitioning for interim rate relief pursuant to Section 366.071, F.S., ~~must shall~~ file the data required by paragraph 25-6.043(1)(a), F.A.C.

(2) The requested interim increase in base rate revenues ~~must shall~~ be divided by interim test year base rate revenues to derive a percentage increase factor. The percentage increase factor ~~must shall~~ be applied uniformly to all existing base rates and charges to derive the interim base rates and charges.

(3) Interim rate relief collected is subject to refund pending final order in the permanent rate relief request. Such increase ~~is shall be~~ subject to a corporate undertaking or under bond as authorized by the Commission and any refund ~~must shall~~ be made with an interest factor determined by using the AA non-financial 30-day commercial paper rate published by the Board of Governors of the Federal Reserve System on its website for high-grade, unsecured notes, sold through dealers by major corporations in multiples of \$1,000, as regularly published in the Wall Street Journal. The annual rate as published on the first day of the current business month would be added to the rate as published on the first day of the subsequent business month and halved to obtain the simple average rate to be applied in that month. This rate of interest ~~must would~~ be applied to the refund amount for that month. The amount of interest calculated ~~must would~~ be added to the beginning balance of the following month ~~so as~~ to accomplish the compounding of the interest feature of the refund provision.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(f), 366.06, 366.071 FS. History—New 5-27-81, Formerly 25-6.435, Amended 2-12-04, \_\_\_\_\_.*

**Rule 25-6.049, F.A.C., Measuring Customer Service.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure, but the Commission is contemplating whether to update its procedure as reflected in the draft rule amendments.
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-6.049 Measuring Customer Service.**

(1) All energy sold to customers shall be measured by commercially acceptable measuring devices owned and maintained by the utility, except where it is impractical to meter loads, such as street lighting, temporary or special installations, in which case the consumption may be calculated, or billed on demand or connected load rate or as provided in the utility's filed tariff.

(2) When there is more than one meter at a location, the metering equipment shall be so tagged or plainly marked as to indicate the circuit metered. Where similar types of meters record different quantities, (kilowatt-hours and reactive power, for example), metering equipment shall be tagged or plainly marked to indicate what the meters are recording.

(3) Meters which are not direct reading shall have the multiplier plainly marked on the meter. All charts taken from recording meters shall be marked with the date of the record, the meter number, customer, and chart multiplier. The register ratio shall be marked on all meter registers. The watt-hour constant for the meter itself shall be placed on all watt-hour meters.

(4) Metering equipment shall not be set "fast" or "slow" to compensate for supply transformer or line losses.

(5) Individual electric metering by the utility shall be required for each separate occupancy unit of new commercial establishments, residential buildings, condominiums, cooperatives, marinas, and trailer, mobile home and recreational vehicle parks. However, individual metering shall not be required for any such occupancy unit for which a construction permit was issued before, and which has received master-metered service continuously since January 1, 1981. In addition, individual electric meters shall not be required:

(a) In those portions of a commercial establishment where the floor space dimensions or physical configuration of the units are subject to alteration, as evidenced by non-structural element partition walls, unless the utility determines that adequate provisions can be made to modify the metering to accurately reflect such alterations;

(b) For electricity used in central heating, ventilating and air conditioning systems, or electric back up service to storage heating and cooling systems;

(c) For electricity used in specialized-use housing accommodations such as hospitals, nursing homes, living facilities located on the same premises as, and operated in conjunction with, a nursing home or other health care facility providing at least the same level and types of services as a nursing home, convalescent homes, facilities certificated under Chapter 651, F.S., college

dormitories, convents, sorority houses, fraternity houses, and similar facilities;

(d) For transient public lodging establishments as defined by Section 509.013, F.S., and as classified in Section 509.242, F.S. such as hotels, motels, and similar facilities which are rented, leased, or otherwise provided to guests by an operator providing overnight occupancy as defined in paragraph (8)(b);

(e) For separate, specially-designated areas ~~for overnight occupancy, as defined in paragraph (8)(b),~~ at of trailer, mobile home, and recreational vehicle parks, and marinas, which are rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests under those terms, and at which ~~where permanent occupancy residency, as defined in section (8) of this rule is not established;~~

(f) For new and existing time-share plans, provided that all of the occupancy units which are served by the master meter or meters are committed to a time-share plan as defined in Chapter 721, F.S., and none of the occupancy units are used for permanent occupancy, as defined in section (8) of this rule.

(g) For condominiums that are registered as a hotel with the Florida Department of Business and Professional Regulation, meet the following criteria:

- ~~1. The declaration of condominium requires that at least 95 percent of the units are used solely for overnight occupancy as defined in paragraph (8)(b) of this rule is not established;~~
- ~~2. A registration desk, lobby and central telephone switchboard are maintained; and~~
- ~~3. A record is kept for each unit showing each check in and check out date for the unit, and the name(s) of the individual(s) registered to occupy the unit between each check in and check out date.~~

(6) Master-metered condominiums.

(a) Initial Qualifications – In addition to the criteria in paragraph (5)(g), in order to initially qualify for master-metered service, the owner or developer of the condominium, the condominium association, or the customer must attest to the utility that the criteria in paragraph (5)(g) and in this subsection have been met, and that any cost of future conversion to individual metering will be the responsibility of the customer, consistent with subsection (7) of this rule. Upon request and reasonable notice by the utility, the utility shall be allowed to inspect the condominium to collect evidence needed to determine whether the condominium is in compliance with this rule. If the criteria in paragraph (5)(g) and in this subsection are not met, then the utility shall not provide master-metered service to the condominium.

(b) Ongoing Compliance – The customer shall attest annually, in writing, to the utility that the condominium meets the criteria for master metering in paragraph (5)(g). The utility shall establish the date that annual compliance materials are due based on its determination of the date that the criteria in paragraphs (5)(g) and (6)(a) were initially satisfied, and shall inform the customer of that date before the first annual notice is due. The customer shall notify the utility within 10 days if, at any time, the condominium ceases to meet the requirements in paragraph (5)(g).

(c) Upon request and reasonable notice by the utility, the utility shall be allowed to inspect the condominium to collect evidence needed to determine whether the condominium is in compliance with this rule.

(d) Failure to Comply – If a condominium is master metered under the exemption in this rule and subsequently fails to meet the criteria contained in paragraph (5)(g), or the customer fails to make the annual attestation required by paragraph (6)(b), then the utility shall promptly notify the customer that the condominium is no longer eligible for master-metered service. If the

customer does not respond with clear evidence to the contrary within 30 days of receiving the notice, the customer shall individually meter the condominium units within six months following the date on the notice. During this six month period, the utility shall not discontinue service based on failure to comply with this rule. Thereafter, the provisions of Rule 25-6.105, F.A.C., apply.

(7) When a structure or building is converted from individual metering to master metering, or from master metering to individual metering, the customer shall be responsible for the costs incurred by the utility for the conversion. These costs shall include, but not be limited to, any remaining undepreciated cost of any existing distribution equipment which is removed or transferred to the ownership of the customer, plus the cost of removal or relocation of any distribution equipment, less the salvage value of any removed equipment.

(8) For purposes of this rule permanent occupancy means occupancy for more than 180 days during any consecutive 12 month period.

~~(a) "Occupancy unit" means that portion of any commercial establishment, single and multi-unit residential building, or trailer, mobile home or recreational vehicle park, or marina which is set apart from the rest of such facility by clearly determinable boundaries as described in the rental, lease, or ownership agreement for such unit.~~

~~(b) "Overnight Occupancy" means use of an occupancy unit for a short term such as per day or per week where permanent residency is not established.~~

(9)(a) Where individual metering is not required under subsection (5) and master metering is used in lieu thereof, reasonable apportionment methods, including sub-metering may be used by the customer of record or the owner of such facility solely for the purpose of allocating the cost of the electricity billed by the utility. The term "cost" as used herein means only those charges specifically authorized by the electric utility's tariff, including but not limited to the customer, energy, demand, fuel, conservation, capacity and environmental charges made by the electric utility plus applicable taxes and fees to the customer of record responsible for the master meter payments. The term does not include late payment charges, returned check charges, the cost of the customer-owned distribution system behind the master meter, the customer of record's cost of billing the individual units, and other such costs.

(b) Any fees or charges collected by a customer of record for electricity billed to the customer's account by the utility, whether based on the use of sub-metering or any other allocation method, shall be determined in a manner which reimburses the customer of record for no more than the customer's actual cost of electricity.

(c) Each utility shall develop a standard policy governing the provisions of sub-metering as provided for herein. Such policy shall be filed by each utility as part of its tariffs. The policy shall have uniform application and shall be nondiscriminatory.

*Rulemaking Authority 350.127(2), 366.05(1) FS. Law Implemented 366.05(1), 366.06(1), 366.81, 366.82 FS. History—New 7-29-69, Amended 11-26-80, 12-23-82, 12-28-83, Formerly 25-6.49, Amended 7-14-87, 10-5-88, 3-23-97, 10-10-06,\_\_\_\_\_.*

### **Rule 25-6.109, F.A.C., Refunds.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

#### **25-6.109 Refunds.**

(1) Applicability. With the exception of deposit refunds and refunds associated with adjustment factors, all refunds ordered by the Commission ~~must~~ shall be made in accordance with the provisions of this Rule, unless otherwise ordered by the Commission.

(2) Timing of Refunds. Refunds must be made within ninety (90) days of the Commission's order unless a different time frame is prescribed by the Commission. Unless a stay has been requested in writing and granted by the Commission, a motion for reconsideration of an order requiring a refund will not delay the timing of the refund. In the event that a stay is granted pending reconsideration, the timing of the refund ~~must~~ shall commence from the date of the order disposing of any motion for reconsideration. This rule does not authorize any motion for reconsideration not otherwise authorized by Chapter 25-22, F.A.C.

(3) Basis of Refund. ~~When~~ Where the refund is the result of a specific rate change, including interim rate increases and the refund can be computed on a per customer basis, that will be the basis of the refund. In such cases, refunds will ~~may~~ be made by either recalculating the affected customer's bill or by applying an appropriate refund factor to the consumption used by the customer during the refund period. However, ~~when~~ where the refund is not related to specific rate changes, such as a refund for overearnings, the refund ~~must~~ will be made to customers of record as of a date specified by the Commission. In such case, refunds ~~must~~ shall be made on the basis of consumption. Per customer refund refers to a refund to every customer receiving service during the refund period. Customer of record refund refers to a refund to every customer receiving service as of a date specified by the Commission.

(4) Interest.

(a) ~~When in the case of refunds~~ the Commission orders refunds to be made with interest, the average monthly interest rate until the refund is posted to the customer's account ~~must~~ shall be based on the AA non-financial thirty (30)-day non-financial commercial paper rate published by the Board of Governors of the Federal Reserve System on its website for high-grade, unsecured notes sold through dealers by major corporations in multiples of \$1,000 as regularly published in the Wall Street Journal.

(b) This average monthly interest rate ~~must~~ shall be calculated for each month of the refund period:

1. By adding the published interest rate in effect for the last business day of the month prior

to each month of the refund period and the published rate in effect for the last business day of each month of the refund period divided by twenty-four (24) to obtain the average monthly interest rate;

2. The average monthly interest rate for the month prior to distribution must shall be the same as the last calculated average monthly interest rate.

(c) The average monthly interest rate must shall be applied to the sum of the previous month's ending balance (including monthly interest accruals) and the current month's ending balance divided by two (2) to accomplish a compounding effect.

(d) Interest Multiplier. When the refund is computed for each customer, an interest multiplier can may be applied against the amount of each customer's refund in lieu of a monthly calculation of the interest for each customer. The interest multiplier must shall be calculated by dividing the total amount refundable to all customers, including interest, by the total amount of the refund, excluding interest. For the purpose of calculating the interest multiplier, the utility may, upon approval by the Commission, estimate the monthly refundable amount.

(e) Commission staff will shall provide applicable interest rate figures and assistance in calculations under this Rule upon request of the affected utility.

(5) Method of Refund Distribution. For those customers still on the system, a credit must shall be made on the bill. In the event the refund is for a greater amount than the bill, the remainder of the credit must shall be carried forward until the refund is completed. If the customer so requests, a check for any negative balance must be sent to the customer within ten (10) days of the request. For customers entitled to a refund but no longer on the system, the company must shall mail a refund check to the last known billing address, except that no refund for less than \$1.00 will be made to these customers.

(6) Security for Money Collected Subject to Refund. In the case of money being collected subject to refund, the money must shall be secured by a bond unless the Commission specifically authorizes some other type of security such as placing the money in escrow, approving a corporate undertaking, or providing a letter of credit. The Commission must may require the company to provide a report by the ~~20~~10th of each month indicating the monthly and total amount of money subject to refund as of the end of the preceding month. The report must shall also indicate the status of whatever security is being used to guarantee repayment of the money.

(7) Refund Reports. During the processing of the refund, monthly reports on the status of the refund must shall be made by the ~~20~~10th of the following month. In addition, a preliminary report must shall be made within thirty (30) days after the date the refund is completed and again 90 days thereafter. A final report must shall be made after all administrative aspects of the refund are completed. The above reports must shall specify the following:

- (a) The amount of money to be refunded and how that amount was computed;
- (b) The amount of money actually refunded;
- (c) The amount of any unclaimed refunds; and
- (d) The status of any unclaimed amounts.

(8) With the last report under subsection (7) of this rule, the company must shall suggest a method for disposing of any unclaimed amounts. The Commission will shall then order a method of disposing of the unclaimed funds.

### **Rule 25-7.0131, F.A.C., Regulatory Assessment Fees; Natural Gas Transmission Companies.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The materials incorporated by reference require technical changes. The draft amendments to the rules reflect these changes. The draft forms with technical changes are contained in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

### **25-7.0131 Regulatory Assessment Fees; Gas Utilities, Gas Municipals, and Gas Districts.**

(1) As applicable and as provided in Sections 350.113 and 366.14, F.S., each gas utility, municipal, or gas district must shall remit a fee based upon its gross operating revenue. This fee is shall be referred to as a regulatory assessment fee. Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$25 will shall be imposed.

a) Each investor-owned gas utility must shall pay a regulatory assessment fee in the amount of .005 of its gross operating revenue derived from intrastate business, excluding sales for resale between public utilities, municipal gas utilities, and gas districts or any combination thereof.

(b) Each municipal or gas district must shall pay a regulatory assessment fee in the amount of 0.001919 of its gross operating revenue derived from intrastate business, excluding sales for resale between public utilities, municipal gas utilities, and gas district or any combination thereof.

(2) Regulatory assessment fees are due each January 30 for the preceding period or any part of the period from July 1 until December 31, and on July 30 for the preceding period or any part of the period from January 1 until June 30.

(3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service's postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date and the receipt is the United States Postal Service's postmark date. The postmarked certified mail receipt is evidence that the fees were delivered. Regulatory assessment fees are considered paid on the date they are postmarked by the United States Postal Service or received and logged in by the Commission's Division of Administrative and Information Technology Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage and postmarked no later than the due date.

(4) Commission Form PSC XXXX (XX/26) PSC/AFD 67 (01/99), entitled "Investor-Owned Natural Gas Utility Regulatory Assessment Fee Return<sub>2</sub>" is available at: [hyperlink], <http://www.flrules.org/Gateway/reference.asp?No=Ref-02613> and Form PSC XXXX (XX/26)

PSC/AFD 71 (07/96), entitled “Gas Municipal or Gas District Regulatory Assessment Fee Return,” is available at: [\[hyperlink\]](#). These forms are incorporated into this rule by reference and may also be obtained from the Commission’s Division of Administrative and Information Technology Services. The failure of a utility to receive a return form ~~does shall~~ not excuse the utility from its obligation to timely remit the regulatory assessment fees.

(5) Each utility, municipal, and gas district ~~has shall have~~ up to and including the due date ~~in which~~ to:

(a) Remit the total amount of its fee, or

(b) Remit an amount which the utility, municipal, or gas district estimates is its full fee.

(6) Where the utility, municipal, or gas district remits less than its full fee, the remainder of the full fee ~~is shall be~~ due on or before the 30th day from the due date and ~~must shall~~, where the amount remitted was less than 90 percent of the total regulatory assessment fee, include interest as provided by paragraph (8)(b) of this rule.

(7) A utility, municipal, or gas district may request either a 15-day or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return form by submitting to the Division of Administrative and Information Technology Services Commission Form ~~PSC XXXX (XX/26), PSC/AIT 124 (12/11)~~ entitled “Regulatory Assessment Fee Extension Request,” which is incorporated into this rule by reference and is available at: [\[hyperlink\]](#). <http://www.flrules.org/Gateway/reference.asp?No=Ref-02621>. This form may also be obtained from the Commission’s Division of Administrative and Information Technology Services.

(a) The request for extension must be received by the Division of Administrative and Information Technology Services at least two weeks before the due date.

(b) The request for extension will not be granted if the utility has any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

(c) When ~~Where~~ a utility, municipal, or gas district receives an extension of its due date pursuant to this rule, the utility, municipal, or gas district ~~must shall~~ remit to the Commission the a charge set forth ~~as set out~~ in Section 350.113(5), F.S., in addition to the regulatory assessment fee.

(8) The delinquency of any amount due to the Commission from the utility, municipal, or gas district pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the first calendar day after any date established as the due date either by operation of this rule or by an extension pursuant to this rule.

(a) A penalty, as set out in Section 350.113, F.S., ~~applies shall apply~~ to any such delinquent amounts.

(b) Interest at the rate of 12 percent per annum ~~applies shall apply~~ to any such delinquent amounts.

*Rulemaking Authority 350.127(2), 366.05 FS. Law Implemented 350.113, 366.14 FS. History—  
New 5-18-83, Formerly 25-7.131, Amended 10-19-86, 4-25-90, 7-7-96, 1-1-99, 5-7-13, \_\_\_\_\_.*

**Rule 25-7.040, F.A.C., Interim Rate Relief.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-7.040 Interim Rate Relief.**

(1) Each natural gas utility petitioning for interim rate relief pursuant to Section 366.071,

F.S., ~~must~~ shall file the data required in paragraph 25-7.039(1)(a), F.A.C.

(2)(a) Interim rates ~~must~~ shall apply across the board based on base rate revenues for the test period less base gas revenue by rate schedule. The resulting dollar amount ~~must~~ shall be divided by base rate revenues per rate schedule to determine the percent increase applied to each rate schedule.

(b) In determining the interim increase, the following data ~~must~~ shall be provided by rate schedule: Therm sales; base rate revenue less base gas cost; base gas revenue; total base rate revenue; purchased gas adjustment revenue; total revenue. The interim increase ~~must~~ shall be shown by dollar amount and percentage by rate schedule calculated in the following manner:

- I. Required Interim Revenue Relief = Across the board  
Base rate revenue less base gas cost = percentage constant
- II. Percentage Constant × Base rate Revenue less base gas cost =  
Dollar increase to rate schedule
- III. Dollar Increase Percent increase  
Total base rate applied to  
Revenue rate schedule

(3) Interim rate relief collected is subject to refund pending final order in the permanent rate relief request. Such increase ~~is~~ shall be subject to a corporate undertaking or under bond as authorized by the Commission and any refund ~~must~~ shall be made with an interest factor determined by using the AA non-financial 30-day non-financial commercial paper rate published by the Board of Governors of the Federal Reserve System on its website for high-grade, unsecured notes, sold through dealers by major corporations in multiples of \$1,000, as regularly published in the Wall Street Journal. The annual rate as published on the first day of the current business month ~~must~~ would be added to the rate as published on the first day of the subsequent business month and halved to obtain the simple average rate to be applied in that month. This

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rate of interest must ~~would~~ be applied to the refund amount for that month. The amount of interest calculated will be added to the beginning balance of the following month ~~so as~~ to accomplish the compounding of the interest feature of the refund provision.

*Rulemaking Authority 366.05(1), 366.071 FS. Law Implemented 366.06(3), 366.071 FS. History—  
New 5-27-81, Formerly 25-7.40. Amended\_\_\_\_\_.*

**Rule 25-7.091, F.A.C., Refunds.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-7.091 Refunds.**

(1) Applicability. With the exception of deposit refunds and refunds associated with adjustment factors, all refunds ordered by the Commission ~~must shall~~ be made in accordance with the provisions of this rule, unless otherwise ordered by the Commission.

(2) Timing of Refunds. Refunds must be made within ninety (90) days of the Commission's order unless a different time frame is prescribed by the Commission. Unless a stay has been requested in writing and granted by the Commission, a motion for reconsideration of an order requiring a refund will not delay the timing of the refund. In the event that a stay is granted pending reconsideration, the timing of the refund ~~must shall~~ commence from the date of the order disposing of any motion for reconsideration. This rule does not authorize any motion for reconsideration not otherwise authorized by Chapter 25-22, F.A.C.

(3) Basis of Refund. ~~When Where~~ the refund is the result of a specific rate change, including interim rate cases and the refund can be computed on a per customer basis, that will be the basis of the refund. However, ~~when where~~ the refund is not related to specific rate changes, such as a refund for overearnings, the refund ~~must shall~~ be made to customers of record as of a date specified by the Commission. In such case, refunds ~~must shall~~ be made on the basis of consumption. Per customer refund refers to a refund to every customer receiving service during the refund period. Customer of record refund refers to a refund to every customer receiving service as of a date specified by the Commission.

(4) Interest.

(a) ~~When In the case of refunds which~~ the Commission orders refunds to be made with interest, the average monthly interest rate until the refund is posted to the customer's account ~~must shall~~ be based on the AA non-financial thirty (30) day commercial paper rate published by the Board of Governors of the Federal Reserve System on its website for high grade, unsecured notes sold through dealers by major corporations in multiples of \$1,000 as regularly published in the Wall Street Journal.

(b) This average monthly interest rate ~~must shall~~ be calculated for each month of the refund period:

1. By adding the published interest rate in effect for the last business day of the month prior to each month the refund period and the published rate in effect for the last business day of each month of the refund period divided by twenty-four (24) to obtain the average monthly interest

rate;

2. The average monthly interest rate for the month prior to distribution ~~will~~ shall be the same as the last calculated average monthly interest rate.

(c) The average monthly interest rate must be applied to the sum of the previous month's ending balance (including monthly interest accruals) and the current month's ending balance divided by two (2) to accomplish a compounding effect.

(d) Interest Multiplier. When the refund is computed for each customer, an interest multiplier ~~may can~~ be applied against the amount of each customer's refund in lieu of a monthly calculation of the interest for each customer. The interest multiplier ~~must~~ shall be calculated by dividing the total amount refundable to all customers, including interest, by the total amount of the refund, excluding interest. For the purpose of calculating the interest multiplier, the utility may, upon approval by the Commission, estimate the monthly refundable amount.

(e) Commission staff ~~will~~ shall provide applicable interest rate figures and assistance in calculations under this rule upon request of the affected utility.

(5) Method of Refund Distribution. For those customers still on the system, a credit ~~must~~ shall be made on the bill. In the event the refund is for a greater amount than the bill, the remainder of the credit ~~must~~ shall be carried forward until the refund is completed. If the customer so requests, a check for any negative balance must be sent to the customer within ten (10) days of the request.

For customers entitled to a refund but no longer on the system, the company ~~must~~ shall mail a refund check to the last known billing address except that no refund for less than \$1.00 will be made to these customers.

(6) Security for Money Collected Subject to Refund. In the case of money being collected subject to refund, the money ~~must~~ shall be secured by a bond unless the Commission specifically authorizes some other type of security such as placing the money in escrow, approving a corporate undertaking, or providing a letter of credit. The Commission ~~must may~~ require the company to provide a report by the ~~20th~~ 10th of each month indicating the monthly and total amount of money subject to refund as of the end of the preceding month. The report ~~must~~ shall also indicate the status of whatever security is being used to guarantee repayment of the money.

(7) Refund Reports. During the processing of the refund, monthly reports on the status of the refund ~~must~~ shall be made by the ~~20th~~ 10th of the following month. In addition, a preliminary report ~~must~~ shall be made within thirty (30) days after the date the refund is completed and again 90 days thereafter. The above reports ~~must~~ shall specify the following:

- (a) The amount of money to be refunded and how that amount was computed;
- (b) The amount of money actually refunded;
- (c) The amount of any unclaimed refunds; and
- (d) The status of any unclaimed amounts.

(8) With the last report under subsection (7) of this rule, the company ~~must~~ shall suggest a method for disposing of any unclaimed amounts. The Commission ~~will~~ shall then order a method of disposing of the unclaimed funds.

**Rule 25-7.101, F.A.C., Regulatory Assessment Fees; Natural Gas Transmission Companies.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The materials incorporated by reference require technical changes. The draft amendments to the rules reflect these changes. The draft forms with technical changes are contained in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-7.101 Regulatory Assessment Fees; Natural Gas Transmission Companies.**

(1) As provided in Section 368.109, F.S., each natural gas transmission company ~~must shall~~ pay a regulatory assessment fee. The regulatory assessment fee ~~is shall be~~ 0.25 percent annually of the natural gas transmission company's gross operating revenue derived from intrastate business, excluding sales of gas for resale to natural gas transmission companies, public utilities that supply gas, municipal gas utilities and gas districts.

(2) Regulatory assessment fees are due each January 30 for the preceding 6 month period or any part of the period from July 1 until December 31, and on July 30 for the preceding 6 month period or any part of the period from January 1 until June 30.

(3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service's postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the United States Postal Service's postmark date. The postmarked certified mail receipt is evidence that the fees were delivered. Regulatory assessment fees are considered paid on the date they are postmarked by the United States Postal Service or received and logged in by the Commission's Division of Administrative and Information Technology Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage, and postmarked no later than the due date.

(4) Commission Form ~~PSC XXXX (XX/26) PSC/AFD 244 (02/98)~~, entitled "Natural Gas Transmission Pipeline Company Regulatory Assessment Fee Return," is incorporated into this rule by reference and is available at: [\[hyperlink\]](#).

<http://www.flrules.org/Gateway/reference.asp?No=Ref-02615>. This form may also be obtained from the Commission's Division of Administrative and Information Technology Services. The failure of a utility to receive a return form ~~does shall~~ not excuse the utility from its obligation to timely remit the regulatory assessment fees.

(5) Each natural gas transmission company ~~has shall have~~ up to and including the due date in which to remit the total amount of its fee.

(6) Where the natural gas transmission company remits less than its full fee, the remainder of the full fee ~~is shall be~~ due on or before the 30th day from the due date and ~~must shall~~, where the amount remitted was less than 90 percent of the total regulatory assessment fee, include interest

as provided by paragraph (8)(b) of this rule.

(7) A company may request either a 15-day or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return form by submitting to the Division of Administrative and Information Technology Services Commission Form PSC XXXX (XX/26), PSC/AIT 124 (12/11) entitled “Regulatory Assessment Fee Extension Request,” ~~as which is~~ incorporated by reference in Rule 25-7.0131, F.A.C., ~~and as available at [hyperlink]~~. This form may also be obtained from the Commission’s Division of Administrative and Information Technology Services.

(a) The request for extension must be received by the Division of Administrative and Information Technology Services at least two weeks before the due date.

(b) The request for extension will not be granted if the utility has any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

(c) ~~When~~ ~~Where~~ a utility receives either a 15-day or a 30-day extension of its due date pursuant to this rule, the utility must ~~shall~~ remit to the Commission the a charge as set out in Section 350.113(5), F.S., in addition to the regulatory assessment fee.

(8) The delinquency of any amount due to the Commission from the company, pursuant to the provisions of Section 368.109, F.S., and this rule, begins with the first calendar day after any date established as the due date by operation of this rule.

(a) A penalty, as set out in Section 350.113, F.S., applies ~~shall apply~~ to any such delinquent amounts.

(b) Interest at the rate of 12 percent per annum applies ~~shall apply~~ to any such delinquent amounts.

*Rulemaking Authority 350.127(2), 368.104 FS. Law Implemented 350.113, 368.109 FS. History—  
New 9-13-98, Amended 5-7-13,\_\_\_\_\_.*

**Rule 25-9.001, F.A.C., Application and Scope.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

However, the Commission determined that the rule misstated a definition contained in one of the cited rules and requires clarification.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.001 Application and Scope.**

~~The provisions of Rules 25-9.002 through 25-9.045 shall only apply only to public utilities as defined in subsection 25-9.002(2), F.A.C., and the provisions of Rules 25-9.051 through 25-9.091, F.A.C., shall apply only to a utility municipalities and cooperatives as defined in subsection 25-9.051(2), F.A.C.~~

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.04(2)(b), 366.0591, 367.091, 367.101 FS. History-New 1-8-75, Repromulgated 10-22-75. Amended 8-9-79. Formerly 25-9.1, Amended 2-23-86, 1-8-95, 1-25-09, 12-30-15,\_\_\_\_\_.*

**Rule 25-9.004, F.A.C., General Filing Instructions.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure of how tariff filings should be done,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.004 General Filing Instructions.**

(1) Each utility ~~must shall~~ file with the Commission, ~~either electronically or with a hardcopy delivered to the Clerk's office,~~ tariffs applicable to all territory served by it, showing all rates, classifications, and charges for service subject to the jurisdiction of the Commission furnished by the utility, and all related rules and regulations, ~~relating thereto~~ except that the rates and charges for a specific item of equipment and/or special service arrangements for an individual customer need not be filed where the utility's tariff provides the basis for such charge.

(2) All tariffs, as well as any supplements, revisions, modifications, or changes to any portion ~~must thereof shall~~ be submitted to the Commission ~~in quadruplicate and in the form prescribed in these rules herein. After acceptance, one stamped copy will be returned to the utility, which shall be the notice to the utility, that the filing has been accepted and approved.~~

(3) All tariff-related material submitted to the Commission must be accompanied by a letter of transmittal that lists the sheets being transmitted. If acknowledgment of the filing is requested, the letter of transmittal must be sent in duplicate with a request that the duplicate be returned.

~~(4)(3) If a utility furnishes more than one kind of utility service, (e.g., gas and electricity, gas and water, water and wastewater, etc.), a separate tariff must be filed for each kind of service.~~

~~(4) All tariff-related material submitted to the Commission shall be accompanied by a letter of transmittal which lists the sheets being transmitted.~~

~~(5) If acknowledgment of the filing be desired, the letter of transmittal shall be sent in duplicate with a request that the duplicate be returned.~~

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Repromulgated 10-22-75, Formerly 25-9.04. Amended.*

**Rule 25-9.006, F.A.C., Size and Form of Tariffs.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.006 Size and Form of Tariffs.**

~~(1)~~ All tariffs filed under these rules must ~~shall~~ be submitted in loose leaf form on 8 1/2" x 11" sheets, ~~printed, typewritten, word-processed, mimeographed~~ or produced by similar process on a good grade of bond paper of durable quality, using one side of the paper only. All copies must be clear and legible and have a sufficient margin ~~shall be so allowed~~ on each sheet to allow for a left-hand binding edge, so that when the rate book is open all printed matter will be in view.

~~(2) The Commission does not furnish blank forms for rate schedules nor binders for rate books. The utility shall supply durable binders for this purpose.~~

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091, 367.121 FS. History—New 1-8-75, Repromulgated 10-22-75, Formerly 25-9.06. Amended \_\_\_\_\_.*

**Rule 25-9.007, F.A.C., Gas – Electric – Water – Wastewater Utility Tariffs.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations and the citations to other rules are correct, and
7. There are no materials incorporated by reference.

The draft amendments to this rule incorporate the Commission’s determination coincident to delete Rule 25-9.020, F.A.C., as further discussed in Section IV of this report and the renumbering of the chart.

The Commission’s Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.007 Gas - Electric - Water - Wastewater Utility Tariffs.**

Tariffs for gas, electric, water, and wastewater utilities must ~~shall consist~~ include, ~~where applicable of,~~ the following sections, as applicable, in the following order ~~named~~:

	Ref. Rule No.
<del>(1)</del> Front cover	<del>25-9.020</del>
<del>(1)</del> <del>(2)</del> Title page	25-9.021
<del>(2)</del> <del>(3)</del> Table of contents	25-9.022
<del>(3)</del> <del>(4)</del> <u>Description</u> <del>General</del> of the territory served	25-9.023
<del>(4)</del> <del>(5)</del> Miscellaneous	25-9.024
<del>(5)</del> <del>(6)</del> Technical terms and abbreviations	25-9.025
<del>(6)</del> <del>(7)</del> Index of rules and regulations	25-9.026
<del>(7)</del> <del>(8)</del> Rules and regulations	25-9.027
<del>(8)</del> <del>(9)</del> List of communities served	25-9.028
<del>(9)</del> <del>(10)</del> Index of rate <u>or exchange</u> schedules	25-9.029
<del>(10)</del> <del>(11)</del> Rate schedules	25-9.030 & 25-9.031
<del>(11)</del> <del>(12)</del> Index of standard forms	25-9.033
<del>(12)</del> <del>(13)</del> Standard forms	25-9.033
<del>(13)</del> <del>(14)</del> Contracts and agreements	25-9.034
<del>(15)</del> Back cover	

*Rulemaking Authority 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.121 FS. History—  
New 1-8-75, Repromulgated 10-22-75, Formerly 25-9.07. Amended.*

**Rule 25-9.009, F.A.C., Numbering and General Data Required for Each Sheet.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations and the draft amendments correct the rule citation, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.009 Numbering and General Data Required for Each Sheet.**

The numbering and general data required by this rule and listed below ~~must shall~~ appear on each sheet in the rate book, ~~excepting for the front and back covers and~~ the individual sheets of special contracts.

(1) Every sheet (or page) in the rate book ~~must shall~~ be numbered. While any system ~~that~~ ~~which~~ provides for an orderly arrangement of the tariff is acceptable, ~~it is suggested that~~, in the interest of uniformity ~~the Commission suggests~~, ~~all utilities give consideration to~~ the following recommended procedures:

(a) Those utilities subject to Rule ~~25-9.001 25-9.007~~, F.A.C., ~~must should~~ employ a decimal system of numbering, so that any new or additional material ~~can may~~ be inserted in the logical place in the proper section of the tariff.

(b) Utilities of any classification, ~~the size of whose tariffs are~~ ~~only a limited to relatively~~ few pages, ~~can, may at their option~~ employ a simple consecutive sheet numbering system.

(2) Each sheet ~~must shall~~ bear the name of the utility ~~which shall appear~~ in the upper left-hand corner of the sheet.

(3) The ~~first FIRST~~ issue of each sheet in the rate book must be marked "Original Sheet" in the upper right-hand corner of the sheet. ~~For example As an example:~~  
Original Sheet No. 1, or Original Sheet No. 5.2.

(4) Revised sheets in the rate book ~~must shall~~ be marked with the serial number of the revision in the upper right-hand corner and the number of the sheet it replaces. As an example:  
First Revised Sheet No. 1

Cancels Original Sheet No. 1

or

Fourth Revised Sheet No. 5.2

Cancels Third Revised Sheet No. 5.2

(5) ~~The name and title of the issuing officer of the utility must appear at the bottom of each sheet. At the bottom of each sheet shall appear the name and title of the issuing officer of the utility.~~

**Rule 25-9.010, F.A.C., Numbering of Supplements and Additions.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.010 Numbering of Supplements and Additions.**

(1) When new or additional service classifications or rate schedules are to be established, the sheets containing such classifications or schedules must ~~shall~~ follow the last sheets in the rate schedule section of the appropriate classification and be given the next consecutive sheet number or numbers. Letter suffixes must ~~shall~~ not be used in numbering service classifications or rate schedules. Rather, an additional decimal point and number should be added when the last number increases sequentially with extra sheets.

(2) When revisions or additions to existing schedules or sheets require more space, one or more sheets must ~~shall~~ be issued to which the same sheet number must be given with a letter suffix. ~~F~~for example, if changes are ~~be~~ made in Original Sheet No. 5.2 and more than one sheet is required to show the changed or new matter, the new sheet must ~~shall~~ be issued as First Revised Sheet No. 5.2.1-A, etc.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Repromulgated 10-22-75, Formerly 25-9.10. Amended \_\_\_\_\_.*

**Rule 25-9.021, F.A.C., Title Page.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations and the citation to another rule is correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.021 Title Page.**

The title sheet ~~must shall~~ identify the volume as the rate book or tariff filed by the particular utility with the Florida Public Service Commission governing the sale of the specific utility service provided. ~~be a repetition of the front cover except that~~ It ~~it~~ must ~~shall~~ be marked as Sheet No. 1 of the rate book ~~in the (upper right-hand corner)~~ and ~~must shall display have thereon~~ the general information required by Rule 25-9.009, F.A.C., ~~of these regulations.~~

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Formerly 25-9.21. Amended \_\_\_\_\_.*

**Rule 25-9.023, F.A.C., Description of Territory Served.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations and the citation to another rule is correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.023 Description of Territory Served.**

(1) The utility must provide a ~~A~~ brief, general description and/or map(s) (8 1/2" x 11" inches) of the territory or territories it serves ~~by the utility shall be provided in this section.~~

(2) Where the brevity of the description permits, this data can be placed on the title page (Rule 25-9.021, F.A.C., ~~above~~), in which case this section can ~~may~~ be omitted.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 364.04, 366.05(1), 367.121 FS. History—New 1-8-75, Formerly 25-9.23. Amended \_\_\_\_\_.*

**Rule 25-9.029, F.A.C., Numbering of Supplements and Additions.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.029 Index of Rate or Exchange Schedules.**

(1) This section ~~must shall~~ provide an index to facilitate prompt reference to any particular rate schedule.

(2) ~~When in cases where~~ the rate sections for which this index is provided contain less than twelve (12) sheets, this section ~~can may~~ be omitted.

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Formerly 25-9.29, Amended 1-25-09,\_\_\_\_\_.*

**Rule 25-9.033, F.A.C., Standard Forms.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. There are no statutory citations; however, the rule cites to a repealed rule and the draft amendments correct that citation, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.033 Standard Forms.**

(1) An exact copy of all standard forms (uniform contracts, agreements, riders, service applications, service extension agreement or other form), pertaining to subscribers' and/or customers' services, must ~~shall~~ be included in this section.

(2) All such forms must ~~shall~~ be given a number so that reference can be made to them.

(3) When any such form is changed, altered, or amended, the revised issue must ~~shall~~ be filed with the Commission.

(4) ~~If such standard forms are numerous, this section shall be prefaced with an index as provided in Rule 25-9.008, F.A.C.~~ In this section, the utility must provide a detailed index of its forms.

*Rulemaking Authority 366.05(1), 367.121 FS. Law Implemented 366.05(1) FS. History—New I-8-75, Formerly 25-9.33. Amended.*

### **Rule 25-9.034, F.A.C., Contracts and Agreements.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

However, in reviewing the rule the Commission noted that the acronym used had not been defined and that the rule language needed to be clarified. The draft amendments reflect these updates and clarifications.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

#### **25-9.034 Contracts and Agreements.**

(1) ~~When~~ ~~Wherever~~ a utility enters a special contract ~~is entered into by a utility~~ for the sale of its product or services in a manner or subject to the provisions not specifically covered by its filed regulations and standard approved rate schedules, such contract must be approved by the Commission prior to its execution. ~~Accompanying each contract shall be~~ Completed and detailed justification for the deviation from the utility's filed regulations and standard approved rate schedules must accompany each such contract. ~~If the Commission approves such special contracts are approved by the Commission,~~ a conformed copy of the contract must ~~shall~~ be placed on file with the Commission before its effective date.

The provisions of this rule must ~~shall~~ not apply to contracts or agreements governing the sale or interchange of commodity or product by or between a public utility and a municipality or Rural Electric Administration (R.E.A.) cooperative, but must ~~shall~~ otherwise apply ~~have application~~.

(2) Each utility must make provision to file with the Commission a conformed copy of all such special contracts which are currently in effect and which have not been previously filed.

(3) If the number and size of such special contracts warrant, they must ~~may~~ be placed in a separate binder.

*Rulemaking Authority 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.121 FS. History—New 6-27-73, Repromulgated 1-8-75, Formerly 25-9.34.*

**Rule 25-9.045, F.A.C., Withdrawal of Tariffs.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.045 Withdrawal of Tariffs.**

(1) Every public utility desiring to withdraw or cancel any tariff or any provision of a tariff which is considered no longer effective or necessary must shall file with the Commission an informal application setting forth its reasons to withdraw or cancel such tariff or tariff provision, ~~and~~ requesting permission to withdraw same, and providing a type-and-strike (legislative) version of the tariffs to be withdrawn.

(2) A public utility may also reserve a tariff sheet for future use, rather withdrawing the sheet entirely.

*Rulemaking Authority 364.20, 366.05, 367.121, 368.05 FS. Law Implemented 366.04, 366.06, 367.081, 367.121, 368.105 FS. History—New 1-8-75, Formerly 25-9.45. Amended \_\_\_\_\_.*

**Rule 25-9.051, F.A.C., Definitions.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The reference to the statutory citation was confusing and the draft rule amendments clarify the definition. Citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.051 Definitions.**

For the purposes of Rules 25-9.051 through 25-9.071, F.A.C., the following definitions shall apply:

- (1) "Commission" refers to the Florida Public Service Commission.
- (2) "Utility" refers to the municipal electric utilities and rural electric cooperatives ~~subject to the jurisdiction of this Commission pursuant to Section 366.04(2), F.S.~~
- (3) "Rate" refers to the price or charge for utility service.
- (4) "Rate schedules" refer to the rate for a particular classification of service and the provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- (5) "Contracts and agreements" refer to the special contracts entered into by the utility for the sale of electricity to consumers in a manner or subject to provisions not specifically covered by its submitted rate schedules.
- (6) "Documentation" refers to the assembled volume containing the materials required by Rules 25-9.054 through 25-9.071, F.A.C.
- (7) "Rate structure" refers to the classification system used in justifying different rates between various customer classes.
- (8) "Customer class" refers to any group of customers distinguishable from other customers by load, consumption or other characteristic.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Amended 5-3-83, Formerly 25-9.51, Amended 12-30-15.*

**Rule 25-9.054, F.A.C., Size and Form of Documentation.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.054 Size and Form of Documentation.**

(1) All documentation filed under these rules ~~must shall~~ be submitted in loose leaf form on 8 1/2" × 11" sheets, typewritten, ~~word-processed, mimeographed~~ or produced by similar processes on a good grade of bond paper of durable quality, using one side of the page only. All copies must be clear and legible and have a sufficient margin ~~shall be so allowed across on~~ each sheet to allow for a left-hand binding edge so that when the book is opened all printed material will be in view.

~~(2) The Commission does not furnish blank forms for rate schedules nor binders for rate books. The utility shall supply durable binders for this purpose.~~

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.54. Amended \_\_\_\_\_.*

**Rule 25-9.055, F.A.C., Electric Utility Documentation.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The draft amendments to this rule incorporate the Commission’s determination to delete Rules 25-9.060 and 25-9.071, F.A.C., as further discussed in Section IV of this report, and the coincident renumbering of the table.

The Commission’s Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.055 Electric Utility Documentation.**

Documentation for electric utilities must shall include, ~~where appropriate~~, of the following sections, as applicable, in the following order ~~named~~:

	Reference Rule No.
(1) Front Cover	25-9.060
<del>(1)</del> (2) Title Page	25-9.061
<del>(2)</del> (3) Table of Contents	25-9.062
<del>(3)</del> (4) <del>General</del> Description of Territory Served	25-9.063
<del>(4)</del> (5) Miscellaneous	25-9.064
<del>(5)</del> (6) List of Communities Served	25-9.065
<del>(6)</del> (7) Index of Rate Schedules	25-9.066
<del>(7)</del> (8) Rate Schedules	25-9.067
<del>(8)</del> (9) Standard Forms <u>and Blank Bill Form</u>	25-9.069
<del>(9)</del> (10) Contracts and Agreements	25-9.070
<del>(11) Back Cover</del>	25-9.071

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.55. Amended \_\_\_\_\_.*

**Rule 25-9.061, F.A.C., Title Page.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations and the citation to another rule is correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.061 Title Page.**

The title page ~~must shall~~ identify the volume as the rate book or tariff filed by the particular utility with the Florida Public Service Commission governing the sale of the specific utility service provided. ~~be a repetition of the front cover except that~~ It it must shall be marked as Sheet No. 1 of the rate book in the (upper right corner) and must shall display have thereon the general information required by Rule 25-9.056, F.A.C. ~~of these regulations.~~

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.61. Amended \_\_\_\_\_.*

Kenneth J. Plante, Coordinator

March 30, 2026

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**Rule 25-9.069, F.A.C., Standard Forms and Blank Bill Form.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.069 Standard Forms and Blank Bill Form.**

An exact copy of all standard forms ~~and a blank bill form of each schedule~~ must will be shown.

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-69, Formerly 25-9.69. Amended \_\_\_\_\_.*

**Rule 25-30.033, F.A.C., Application for Original Certificate of Authorization and Initial Rates and Charges.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached. One form had substantive changes, which have been reflected in the draft forms in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.033 Application for Original Certificate of Authorization and Initial Rates and Charges.**

(1) Each applicant for an original certificate of authorization and initial rates and charges ~~must shall~~ file with the Commission Clerk the information set forth in paragraphs (a) through (q). Form PSC 1001 (~~XX/26~~) (~~12/15~~), entitled "Application for Original Certificate of Authorization for a Proposed or Existing System Requesting Initial Rates and Charges," which is incorporated by reference in this rule and is available at

<http://www.flrules.org/Gateway/reference.asp?No=Ref-06237>, is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with this subsection. This form is also available on the Commission's ~~w~~Web-site at [www.floridapsc.com](http://www.floridapsc.com).

- (a) A filing fee pursuant to paragraph 25-30.020(2)(a), F.A.C.;
- (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;
- (c) The utility's name, address, telephone number, Federal Employer Identification Number, authorized representative, and, if available, email address and fax number;
- (d) The nature of the utility's business organization, i.e., corporation, limited liability company, partnership, limited partnership, sole proprietorship, or association. The applicant must provide documentation from the Florida Department of State, Division of Corporations, showing:
  1. The utility's business name and registration/document number for the business, unless operating as a sole proprietor, and,
  2. The utility's fictitious name and registration number for the fictitious name, if operating under a fictitious name;
- (e) The name(s), address(es), and percentage of ownership of each entity or person that owns or will own more than 5 percent interest in the utility;
- (f) The election the business has made under the Internal Revenue Code for taxation purposes;
- (g) A statement indicating whether the application is for water, wastewater, or both. If the

applicant is applying for water or wastewater only, the statement must shall include how the other service is provided;

(h) To demonstrate the necessary financial ability of the applicant to provide service to the proposed service area, the applicant must shall provide:

1. A detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, which shows all assets and liabilities of every kind and character. The financial statements must shall be for the preceding calendar or fiscal year. The financial statement must shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds must shall also be provided; and;

2. A list of all entities, including affiliates, upon which the applicant is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant must shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements;

(i) To demonstrate the technical ability of the applicant to provide service, the applicant must shall provide:

1. A statement of the applicant's experience in the water or wastewater industry;

2. A copy of all current permits from the Department of Environmental Protection (DEP) and the water management district;

3. A copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, and secondary standards drinking water report; and,

4. A copy of all correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years;

(j) To describe the proposed service area, the applicant must shall provide:

1. A legal description of the proposed service area in the format described in Rule 25-30.029, F.A.C.;

2. A detailed system map showing the existing and proposed lines and treatment facilities, with the territory proposed to be served plotted thereon, consistent with the legal description provided in subparagraph (j)1. above. The map must shall be of sufficient scale and detail to enable correlation with the description of the territory proposed to be served; and,

3. An official county tax assessment map, or other map showing township, range, and section with a scale such as 1" = 200' or 1" = 400', with the proposed territory plotted thereon, consistent with the legal description provided in subparagraph (j)1. above;

(k) To demonstrate the need for service in the proposed area, the applicant must shall provide:

1. The number of customers currently being served and proposed to be served, by customer class and meter size, including a description of the types of customers currently being served and anticipated to be served, i.e., single family homes, mobile homes, duplexes, golf course clubhouse, or commercial. If the development will be in phases, this information must shall be separated by phase;

2. A copy of all requests for service from property owners or developers in areas not currently served;

3. The current land use designation of the proposed service territory as described in the local comprehensive plan at the time the application is filed. If the proposed development will require a revision to the comprehensive plan, describe the steps taken and to be taken to facilitate those

changes, including changes needed to address the proposed need for service; and,

4. Any known land use restrictions, such as environmental restrictions imposed by governmental authorities;

(l) The date applicant began or plans to begin serving customers. If already serving customers, a description of when and under what circumstances the applicant began serving;

(m) Documentation of the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located. Documentation of continued use ~~must shall~~ be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded lease (such as a 99-year lease), or recorded easement. To satisfy this requirement, the ~~The~~ applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided the applicant files a recorded copy within the time required in the order granting the certificate;

(n) A description of the separate capacities of the existing and proposed lines and treatment facilities in terms of equivalent residential connections (ERCs) and gallons per day estimated demand per ERC for water and wastewater and the basis for such estimate. If the development will be in phases, this information ~~must shall~~ be separated by phase;

(o) A description of the type of water treatment, wastewater treatment, and method of effluent disposal;

(p) To support the proposed rates and charges, the applicant ~~must shall~~ provide:

1. The existing and projected cost of the system(s) and associated depreciation by year until design capacity is reached using the NARUC USOA National Association of Regulatory Utility Commissioners (NARUC) 1996 Uniform System of Accounts (USOA), which ~~are is~~ incorporated by reference in Rule 25-30.115, F.A.C. The applicant ~~must shall~~ identify the year that 80 percent of design capacity is anticipated. If the utility will be built in phases, this ~~shall~~ ~~appliesy~~ only to the first phase;

2. The existing and projected annual contributions-in-aid-of-construction (CIAC) and associated amortization by year, including a description of assumptions regarding customer growth projections using the same projections used in subparagraph (1)(k)1., above, for the proposed service area. The projected CIAC ~~must shall~~ identify cash and property contributions and amortization at 100 percent of design capacity and identify the year when 80 percent of design capacity is anticipated. The projected CIAC ~~must shall~~ be consistent with the service availability policy and charges in the proposed tariff provided in paragraph (q), below, the schedule provided in subparagraph (1)(p)6., below, and the CIAC guidelines in Rule 25-30.580, F.A.C. If the utility will be built in phases, this ~~applies shall apply~~ only to the first phase;

3. A schedule showing the projected capital structure including the methods of financing the construction and operation of the utility until the utility reaches 80 percent of the design capacity of the system. If the utility will be built in phases, this ~~shall~~ ~~appliesy~~ only to the first phase;

4. The current annual operating expenses and the projected annual operating expenses at 80 percent of design capacity using the NARUC USOA, which are incorporated by reference in Rule 25-30.115, F.A.C. If the utility will be built in phases, this ~~applies shall apply~~ only to the first phase;

5. A schedule showing how the proposed rates were developed;

6. A schedule showing how the proposed service availability policy and charges were developed, including meter installation, main extension, and plant capacity charges, and proposed donated property; and,

7. A schedule showing how the customer deposits and miscellaneous service charges were

developed, including initial connection, normal reconnection, violation reconnection, and premises visit fees, consistent with Rules 25-30.311 and 25-30.460, F.A.C.; and,

(q) A tariff containing all rates, classifications, charges, rules, and regulations which must shall be consistent with Chapter 25-9, F.A.C. Form PSC 1010 (12/15), entitled “Water Tariff,” which is incorporated by reference in this rule and is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06247> and Form PSC 1011 (12/15), entitled “Wastewater Tariff,” which is incorporated by reference in this rule and is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06248>, are example tariffs that may be completed by the applicant and included in the application. These forms may also be obtained from the Commission’s website; [www.floridapsc.com](http://www.floridapsc.com).

(2) The base facility and usage rate structure (as defined in subsection 25-30.437(5), F.A.C.) must shall be utilized for metered service, unless an alternative rate structure is supported by the applicant and authorized by the Commission.

(3) A return on common equity must shall be established using the current equity leverage formula established by order of this Commission pursuant to Section 367.081(4), F.S., unless there is competent substantial evidence supporting the use of a different return on common equity.

(4) Utilities obtaining original certificates of authorization pursuant to this rule are authorized to accrue allowance for funds used during construction (AFUDC) for projects found eligible pursuant to subsection 25-30.116(1), F.A.C.

(a) The applicable AFUDC rate will shall be determined as the utility’s projected weighted cost of capital as demonstrated in its application for original certificate and initial rates and charges.

(b) A discounted monthly AFUDC rate calculated in accordance with subsection 25-30.116(3), F.A.C., will shall be used to ~~i~~ensure that the annual AFUDC charged does not exceed authorized levels.

(c) The date the utility ~~shall~~ begins to charge the AFUDC rate must shall be the date the certificate of authorization is issued to the utility so that such rate can apply to the initial construction of the utility facilities.

*Rulemaking Authority 350.127(2), 367.121, 367.1213 FS. Law Implemented 367.031, 367.045, 367.1213 FS. History—New 1-27-91, Amended 11-30-93, 1-4-16, \_\_\_\_\_.*

**Rule 25-30.037, F.A.C., Application for Authority to Transfer.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.037 Application for Authority to Transfer.**

(1) This rule applies to any application for the transfer of an existing water or wastewater utility, regardless of whether service is currently being provided. The application for transfer may result in the transfer or cancellation of the seller's existing certificate, amendment of the buyer's existing certificate or granting of an original certificate to the buyer, or a transfer of majority organizational control of the utility.

(a) If a transfer occurs prior to Commission approval, the utility must ~~shall~~ submit an application for authority to transfer no later than 90 days after the sale closing date.

(b) When a utility applies for any of the following transfer authorizations by the Commission, it must ~~shall~~ provide its application as prescribed in the appropriate subsection below:

1. A transfer of a regulated utility to another regulated utility must ~~shall~~ be pursuant to subsection (2), below;
2. A transfer of an exempt entity to a regulated utility must ~~shall~~ be pursuant to subsection (3), below;
3. A transfer of a utility in a nonjurisdictional county to a regulated utility that results in a system whose service transverses county boundaries must ~~shall~~ be pursuant to subsection (3), below;
4. A change of majority organizational control of a regulated utility must ~~shall~~ be pursuant to subsection (4), below; or
5. A transfer of a regulated utility to an exempt entity other than a governmental authority must ~~shall~~ be pursuant to subsection (5), below.

(c) Form PSC 1005 (12/15), entitled "Application for Transfer of Certificates or Facilities from a Regulated Utility to Another Regulated Utility," ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06242>, Form PSC 1006 (12/15), entitled "Application for Transfer of an Exempt Entity to a Regulated Utility or Transfer of a Utility in a Non-jurisdictional County to a Regulated Utility That Results in a System Whose Service Transverses County Boundaries," ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06243>, Form PSC 1007 (12/15), entitled "Application for a Transfer of Majority Organizational

Control of a Regulated Utility,” which is incorporated by reference in this rule and which is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06244>, and Form PSC 1008 (12/15), entitled “Application for Transfer of Facilities from a Regulated Utility to an Exempt Entity Other Than a Governmental Authority,” which is incorporated by reference in this rule and which is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06245>, are example applications that may be completed by the applicant and filed with the Office of Commission Clerk to comply with subsection (2), (3), (4), or (5), below, respectively. These forms may also be obtained from the Commission’s website; [www.floridapsc.com](http://www.floridapsc.com).

(2) ~~Transfer of a regulated utility to another regulated utility.~~ Each applicant for transfer of certificate of authorization, facilities or any portion thereof from a regulated utility to another regulated utility must ~~shall~~ file with the Commission Clerk the information set forth in paragraphs (a) through (v), below.

(a) A filing fee pursuant to paragraph 25-30.020(2)(c), F.A.C.;

(b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

(c) The certificated name, address, telephone number, certificate number(s), authorized representative, and, if available, email address and fax number of the utility/seller;

(d) The complete name, address, telephone number, Federal Employer Identification Number, authorized representative and, if available, email address and fax number of the buyer(s) and the new name of the utility if the buyer plans to operate under a different name;

(e) The name, address, telephone number, and if available, email address and fax number of the person in possession of the books and records when the application is filed;

(f) The nature of the buyer’s business organization, i.e., corporation, limited liability company, partnership, limited partnership, sole proprietorship, or association. The buyer must provide documentation from the Florida Department of State, Division of Corporations, showing:

1. The utility’s/buyer’s business name and registration/document number for the business, unless operating as a sole proprietor, and,

2. The utility’s/buyer’s fictitious name and registration number for the fictitious name, if operating under a fictitious name;

(g) The name(s), address(es) and percentage of ownership of each entity or person that owns or will own more than a 5 percent interest in the utility;

(h) The date and state of incorporation or organization of the buyer;

(i) A copy of the contract for sale and all auxiliary or supplemental agreements. If the sale, assignment, or transfer occurs prior to Commission approval, the contract must ~~shall~~ include a provision stating that the contract is contingent upon Commission approval;

(j) The buyer must provide the following documentation of the terms of the transfer:

1. The date the closing occurred or will occur;

2. The purchase price and terms of payment;

3. A list of and the dollar amount of the assets purchased and liabilities assumed or not assumed, including those of nonregulated operations or entities;

4. A description of all consideration between the parties, including promised salaries, retainer fees, stock, stock options, and assumption of obligations;

5. Provisions for the disposition, where applicable, of customer deposits and interest thereon, guaranteed revenue contracts, developer agreements, customer advances, debt of the utility, and leases;

6. A statement that the buyer will fulfill the commitments, obligations and representations of the seller with regard to utility matters;

7. A statement that the buyer has or will obtain the books and records of the seller, including all supporting documentation for rate base additions since the last time rate base was established for the utility;

8. A statement that the utility's books and records will be maintained using the NARUC ~~USOA 1996 National Association of Regulatory Utilities Commissioners (NARUC) Uniform System of Accounts (USOA)~~, which are incorporated by reference in Rule 25-30.115, F.A.C.; and,

9. A statement that the utility's books and records will be maintained at the utility's office(s) within Florida, or that the utility will comply with the requirements of paragraphs 25-30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location or out-of-state. If the records will be maintained at the utility's office(s), the statement should include the location where the utility intends to maintain the books and records;

(k) A statement explaining why the transfer is in the public interest;

(l) To demonstrate the financial ability of the buyer to maintain and operate the acquired utility, the buyer must shall provide:

1. A detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements must shall be for the preceding calendar or fiscal year. The financial statement must shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds must shall also be provided; and,

2. A list of all entities, including affiliates, upon which the buyer is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant must shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements;

(m) To demonstrate the technical ability of the buyer to provide service, the buyer must shall provide:

1. An explanation of the buyer's experience in the water or wastewater industry; and,

2. The buyer's plans for ensuring continued operation of the utility, such as retaining the existing plant operator(s) and office personnel, or contracting with outside entities;

(n) A legal description of the proposed service area in the format prescribed in Rule 25-30.029, F.A.C.;

(o) The proposed net book value of the system as of the date of the proposed transfer, and a statement setting out the reasons for the inclusion of an acquisition adjustment, if one is requested. If rate base has been established by this Commission, the buyer must provide the docket, ~~and the order number and. In addition, provide~~ a schedule of all subsequent changes to rate base;

(p) A statement from the buyer that it has obtained or will obtain copies of all of the federal income tax returns of the seller from the date the utility was first established or the rate base was last established by the Commission, whichever is later. If the tax returns have not been obtained, the buyer must provide a description of the steps taken to obtain the tax returns;

(q) A statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and in compliance with all applicable standards set by the Department of Environmental Protection (DEP) or, if the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer must shall provide a description of the repairs or improvements that have been identified, the governmental authority that required the

repairs or improvements, if applicable, the approximate cost to complete the repairs or improvements, and any agreements between the seller and buyer regarding who will be responsible for any identified repairs or improvements;

(r) The applicant must shall provide the following documents:

1. A copy of the utility's current permits from the DEP and the water management district;
2. A copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, and secondary standards drinking water report;
3. A copy of all of the utility's correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years; and,
4. A copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years;

(s) Documentation of the utility's right to access and continued use of the land upon which the utility treatment facilities are located. Documentation of continued use must shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded lease such as a 99-year lease, or recorded easement. To comply with this requirement, ~~t~~The applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided that the applicant files a recorded copy within the time required in the order granting the transfer;

(t) A statement regarding the disposition of outstanding regulatory assessment fees, fines, or refunds owed and which entity will be responsible for paying regulatory assessment fees and filing the annual report for the year of the transfer and subsequent years;

(u) Tariff sheets reflecting any changes resulting from the transfer. Form PSC 1010 (12/15), entitled "Water Tariff," and Form PSC 1011 (12/15), entitled "Wastewater Tariff," which are incorporated by reference in Rule 25-30.033, F.A.C., are example tariffs that may be completed by the applicant and included in the application. These forms are also available on the Commission's website at; ~~www.floridapsc.com~~; and,

(v) If the buyer owns other water or wastewater utilities that are regulated by the Commission, provide a schedule reflecting any economies of scale that are anticipated to be achieved within the next three years and the effect on rates for existing customers served by both the utility being purchased and the buyer's other utilities.

(3) ~~For t~~Transfer of an exempt entity to a regulated utility, or transfer of a utility in a nonjurisdictional county to a regulated utility that results in a system whose service transverses county boundaries: ~~e~~Each applicant must shall file with the Commission the information set forth in paragraphs (a) through (f), below:-

- (a) A combined filing fee pursuant to paragraphs 25-30.020(2)(b) and (c), F.A.C.;
- (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;
- (c) The requirements of paragraphs (2)(c); through (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), ~~and~~ (v), above;
- (d) The requirements of paragraphs 25-30.036(2)(h) and (i), F.A.C.;
- (e) An explanation of when and under what authority the current rates and charges of the exempt entity or utility in a nonjurisdictional county were established, if applicable; and,
- (f) An explanation of how the seller is either exempt pursuant to Section 367.022, F.S., or is a utility in a nonjurisdictional county.

(4) ~~A transfer of majority organizational control of a regulated utility.~~ Each applicant for a transfer of majority organizational control must shall file with the Commission the information

set forth in paragraphs (a) through (d), below:-

(a) A filing fee pursuant to paragraph 25-30.020(2)(c), F.A.C.;

(b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

(c) The requirements of paragraphs (2)(c), (d), (f), (i), (j), (k), (l), (m), (q), (t) and (u), above; and,

(d) A description of the ownership transfer, including the date the transfer occurred or will occur and a description of the resulting ownership interests in the utility.

~~(5) A transfer of a regulated utility to an exempt entity other than a governmental authority.~~  
Each applicant for a transfer of ownership of a regulated utility to an exempt entity other than a governmental authority must shall file with the Commission Clerk the information set forth in paragraphs (a) through (e), below:-

(a) A filing fee pursuant to paragraph 25-30.020(2)(c), F.A.C.;

(b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

(c) The requirements of paragraphs (2)(c), (d), (k), (l), (m), and (r), above;

(d) Documentation of the following terms of the transfer:

1. A copy of the contract for sale and all auxiliary or supplemental agreements. If the sale, assignment, or transfer occurs prior to Commission approval, the contract must shall include a provision stating that the contract is contingent upon Commission approval;

2. The closing date;

3. A statement regarding the disposition of customer deposits and interest thereon; and,

4. A statement regarding the disposition of any outstanding regulatory assessment fees, fines, refunds, or annual reports; and,

(e) An explanation of how the buyer is exempt pursuant to Section 367.022, F.S.

*Rulemaking Authority 350.127(2), 367.121, 367.1213 FS. Law Implemented 367.071, 367.1213 FS. History—New 1-27-91, Amended 11-30-93, 1-4-16, \_\_\_\_\_.*

**Rule 25-30.0372, F.A.C., Alternative Procedure for Establishing Rate Base Value of Acquired Utility System.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached. The form incorporated by reference is current.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.0372 Alternative Procedure for Establishing Rate Base Value of Acquired Utility System.**

(1) Definition. For the purposes of this rule, "Licensed Appraiser," as referenced in Section 367.0811(4)(a), F.S., means a person who meets all the following criteria:

(a) Has certification as an Accredited Senior Appraiser by the American Society of Appraisers (ASA), designation as a Certified Valuation Analyst by the National Association of Certified Valuators and Analysts (NACVA), ~~designation as a Certified Business Appraiser by the Institute of Business Appraisers (IBA)~~, or designation as Accredited in Business Valuation by the American Institute of Certified Public Accountants (AICPA), and

(b) Is in good standing with the ASA, NACVA, ~~IBA~~, or AICPA.

(2) Appraisals.

(a) Each appraisal must assess the value of the utility system being acquired according to its intended use.

(b) The Executive Director of the Florida Public Service Commission, or their designee, will randomly select ~~choose~~ the three licensed appraisers from the list of licensed appraisers referenced in paragraph (2)(d) of this rule using computationally-generated random numbers. No two of the selected appraisers may be employed by the same entity.

(c) The licensed engineer who performs the engineering assessment required by Section 367.0811(4)(b), F.S., may not also serve as a licensed appraiser on the same acquisition transaction.

(d) The list of licensed appraisers required by Section 367.0811(4)(a), F.S., can be found at [www.floridapsc.com/appraiserlist](http://www.floridapsc.com/appraiserlist) or obtained from the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.

(e) A licensed appraiser will be included on the Commission's list of approved licensed appraisers by submitting all of the following by email to [appraiserlist@psc.state.fl.us](mailto:appraiserlist@psc.state.fl.us) or by U.S. Mail to the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850:

1. The licensed appraiser's name, mailing address, telephone number, and email address;

2. The name of any company with which the licensed appraiser is employed or associated;  
and

3. Proof of the information required by subsection (1) above; ~~and~~

4. The expiration date of the certification or designation required by paragraph (1)(a), above.

(f) It is the responsibility of the licensed appraiser to ensure that correct and updated information remains on file with the Commission. The licensed appraiser must submit updated information by email to [appraiserlist@psc.state.fl.us](mailto:appraiserlist@psc.state.fl.us), or by U.S. Mail to the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850, within 30 days of any change of information. If the Commission determines that a person no longer meets the requirements to be a licensed appraiser on the Commission's list, that person will be removed from the list. Upon request and upon providing proof that the requirements listed in subsection (1) above are met, a person will be added back to the list.

(g) The licensed appraiser can be removed from the list by submitting a request for removal ~~in writing~~ by email to [appraiserlist@psc.state.fl.us](mailto:appraiserlist@psc.state.fl.us) or by U.S. Mail to the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850.

(3) Petition. Section 367.0811(5), F.S., sets forth the filing requirements a petition to establish the rate base value must contain.

(a) The petition may be filed concurrent with the application to transfer the certificate(s) of authorization, but must be filed no later than 6 months after the issuance of the final order approving the transfer of the certificate(s) of authorization or the closing date of the sale. Commission staff will review the petition and within 30 days of receipt of the petition will notify the acquiring utility whether the petition is complete or identify the information required by Section 367.0811(5), F.S., which is missing from the petition. If an amended petition is filed, Commission staff will review the amended petition and within 30 days of receipt of the amended petition will notify the acquiring utility whether the amended petition is complete or identify the information required by Section 367.0811(5), F.S., which is missing from the amended petition. This process will continue until Commission staff determines the petition satisfies the requirements of Section 367.0811(5), F.S. The date a petition is complete under Section 367.0811(6), F.S., is the date that all documents required by Section 367.0811(6), F.S. have been filed.

(b) If the assessment of tangible assets required by Section 367.0811(4)(b), F.S., identifies deficiencies, the 3-year plan required by Section 367.0811(5)(d), F.S., must include the following, if existing, regarding the system being acquired:

1. A copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, primary and secondary standards drinking water report; and
2. A copy of all correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.

(c) Form PSC 1035 (03/24), entitled "Water and/or Wastewater Cumulative Present Value of the Revenue Requirements for Alternate Rate Base Worksheet" (CPVRR), which is incorporated by reference in this rule and may be obtained ~~at from~~ <http://www.flrules.org/Gateway/reference.asp?No=Ref-16589>, must be included in the petition to show the 5-year projected rate impact required by Section 367.0811(5)(e), F.S. The form can also be found at [www.floridapsc.com](http://www.floridapsc.com), or obtained from the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-

0850.

(d) The 5-year rate impact required by Section 367.0811(5)(e), F.S., must also include the following for each year for residential and general service customers, and the CPVRR must support the projections for the following:

1. Base facility charge,
2. Gallonage charge, and
3. Billing determinants.

(e) The information filed under Section 367.0811(5)(e), F.S., must include the acquiring utility's proposed journal entries anticipated to result from the acquisition, including tax entries and account numbers in conformance with the ~~1996 NARUC USOA Uniform System of Accounts~~, which ~~are~~ is incorporated by reference in Rule 25-30.115, F.A.C.

(f) For purposes of determining whether the petition must include a rate stabilization plan under Section 367.0811(5)(h), F.S., "significant individual increase in rates" means a rate increase during any twelve consecutive months of the 5-year projected rate impact period that is in excess of 15 percent over the current rates of the utility system being acquired.

(4) General filing instruction. Prepared direct testimony and exhibits for each witness testifying on behalf of the acquiring utility must be filed at the time the petition is filed.

(5) Notice. At the time the petition is filed with the Commission, the acquiring utility must provide a draft notice for review by Commission staff. Commission staff will review the draft notice within 7 days. Once staff has approved the notice, the acquiring utility must provide notice by U.S. Mail ~~regular mail~~ to the Office of Public Counsel and by either U.S. Mail ~~regular mail~~ or personal service to each customer and owner of property located within the service area for both the acquiring utility and the utility being acquired, to the extent the utilities' customers are within the Commission's jurisdiction. The notice required by this rule may be combined with the notice of Application for Authority to Transfer issued pursuant to Rule 25-30.030, F.A.C., or for existing customers, the notice may be included in their next bill. The notice must contain:

(a) Title: Notice of Utility's Petition to Establish Rate Base Value Using Alternative Procedure;

(b) A statement that the utility has filed a petition with the Commission to establish rate base value of acquired utility system using the alternative procedure set forth in Section 367.0811, F.S.;

(c) The date the petition was filed with the Commission;

(d) The docket number associated with the petition;

(e) A statement of the 5-year projected rate impact or the anticipated effect of the requested rate base on rates for the next five years;

(f) A statement that the utility's petition is available on the Commission's website;

(g) The acquiring utility's address, telephone number, and business hours; and

(h) A statement that any customer substantially affected by the petition may file a motion to intervene in accordance with Rule 28-106.205, F.A.C.

*Rulemaking Authority 367.0811(11), FS. Law Implemented 367.0811, FS. History—New 5-15-24, Amended \_\_\_\_\_.*

**Rule 25-30.110, F.A.C., Records and Reports; Annual Reports.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached. The referenced forms required substantive changes and those changes are reflected in the draft forms in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.110 Records and Reports; Annual Reports.**

(1) Records.

(a) Each utility must preserve its records in accordance with the National Association of Regulatory Utility Commissioners "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities" ~~as issued by the National Association of Regulatory Utility Commissioners, as~~ (revised October 2007), which is incorporated by reference into this rule. ~~"Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities" is copyrighted and~~ may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or at the Florida Department of State, R.A. Gray Building, 500 S. Bronough St., Tallahassee, FL 32399. A copy may be ~~purchased~~ obtained from the NARUC Store at [www.naruc.org](http://www.naruc.org). ~~National Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, N.W., Suite 200, Washington, D.C. 20005.~~

1. Those utilities that choose to convert documents from their original media form must retain the original source documents as required by paragraph (1)(a) of this rule; for a minimum of three years, or for any lesser period of time specified for that type of record in the "Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities," after the date the document was created or received by the utility. This paragraph does not require the utility to create paper copies of documents where the utility would not otherwise do so in the ordinary course of its business. Upon a showing by a utility that it employs a storage and retrieval system that consistently produces clear, readable copies that are substantially equivalent to the originals, and clearly reproduces handwritten notations on documents, the utility does not have to meet the requirement to retain documents in their original form.

2. The utility must maintain written procedures governing the conversion of source documents to a storage and retrieval system, which procedures ensure the authenticity of documents and the completeness of records. Records maintained in the storage and retrieval system must be easy to search and easy to read.

(b) Unless otherwise authorized by the Commission, each utility must maintain its records at the office or offices of the utility within this state and must keep those records open for

inspection during business hours by Commission staff.

(c) Any utility that keeps its records outside the state must reimburse the Commission for the reasonable travel expense incurred by each Commission representative during any review of the out-of-state records of the utility or its affiliates. Reasonable travel expenses are those travel expenses that are equivalent to travel expenses paid by the Commission in the ordinary course of its business.

1. The utility must remit reimbursement for out-of-state travel expenses within 30 days from the date the Commission mails the invoice.

2. The reimbursement requirement in paragraph (1)(c) is not applicable for the following:

a. A utility that makes its out-of-state records available at the utility's office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission's initial request. If 10 working days is not reasonable because of the complexity and nature of the issues involved or the volume and type of material requested, the Commission will establish a different time frame for the utility to bring records into the state. For individual data requests made during an audit, the response time frame established in Rule 25-30.145, F.A.C., will control; or

b. A utility whose records are located within 50 miles of the Florida state line.

(2) In General. Each utility must furnish to the Commission the results of any required tests and summaries of any required records. The utility must also furnish the Commission with any information concerning the utility's facilities or operation that the Commission requests and requires for determining rates or judging the practices of the utility. All such data, unless otherwise specified, must be consistent with and reconcilable with the utility's annual report to the Commission.

(3) Annual Reports: Filing Extensions. Each utility must file with the Commission annual reports on the applicable form in subsection (4) of this rule. The obligation to file an annual report for any year will apply to any utility which is subject to this Commission's jurisdiction as of December 31 of that year, whether or not the utility has actually applied for or been issued a certificate.

(a) The Commission will, by January 15 of each year, email a blank copy of the appropriate annual report form to each utility company. A utility may request a hard copy of the forms in subsection (4) of this rule from the Commission's Division of Accounting and Finance. The failure of a utility to receive a report form will not excuse the utility from its obligation to timely file the annual report. The annual reports must be filed with the Commission, either by mail or by email, on or before March 31 for the preceding year ending December 31. Annual reports filed by email must be sent to [AnnualReport@psc.state.fl.us](mailto:AnnualReport@psc.state.fl.us). Annual reports filed by mail must be sent ~~to the~~ by U.S. Mail to the Florida Public Service Commission, Division of Accounting and Finance, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850. ~~to the Commission's Division of Accounting and Finance in Tallahassee.~~

(b) Annual reports are considered filed if they are properly addressed and emailed or mailed with sufficient postage and postmarked, by no later than the due date. For annual reports sent by registered mail, the date of the registration is the postmark date. For annual reports sent by certified mail, the date on the receipt is the postmark date. ~~The postmark is evidence that an annual report was delivered.~~ However, if a utility's annual report is not actually received by the Commission's Division of Accounting and Finance in Tallahassee, that utility must resend it upon request, despite any prior presumption of delivery.

(c) A utility may file a written request for an extension of time to file its annual report with

the Commission's Division of Accounting and Finance no later than March 31. One extension of 30 days will be automatically granted upon request. A request for a longer extension must be accompanied by a statement of good cause, such as financial hardship, severe illness, or significant weather events such as hurricanes, but good cause does not include reasons such as management oversight or vacation time, and must specify the date by which the report will be filed.

(4) Annual Reports; Contents. The appropriate annual report form required from each utility will be determined by using the same three classes of utilities used by the National Association of Regulatory Utility Commissioners ~~for publishing its system of accounts~~: Class A (those having annual water or wastewater operating revenues of \$1,750,000 or more); Class B (those having annual water or wastewater revenues of \$350,000, or more but less than \$1,750,000); and Class C (those having annual water or wastewater revenues of less than \$350,000). The class to which a utility belongs will be determined by using the higher of the average of its annual water or wastewater operating revenues for each of the last three preceding years.

(a) Class A and B utilities must file the annual report on Commission Form PSC 1032 (  /  /  ) (5/22), entitled "Class A or B Water and/or Wastewater Utilities (Gross Revenues of ~~\$350,000~~ ~~\$200,000~~ and more)," which is incorporated by reference into this rule and may be obtained from [hyperlink] <http://www.flrules.org/Gateway/reference.asp?No=Ref-15172>.

(b) Class C utilities must file the annual report on Commission Form PSC 1033 (  /  /  ) (5/22), entitled "Class C Water and/or Wastewater Utilities (Gross Revenues of less than ~~\$350,000~~ ~~\$200,000~~ each)," which is incorporated by reference into this rule and may be obtained from [hyperlink] <http://www.flrules.org/Gateway/reference.asp?No=Ref-15174>.

(c) The foregoing forms can be obtained from the Commission's Division of Accounting and Finance.

(5) As part of the annual report, each utility must verify the following in writing by the utility's chief executive officer and chief financial officer:

(a) Whether the utility is in substantial compliance with the NARUC USOA, Uniform System of Accounts ~~as prescribed by~~ which are incorporated by reference in Rule 25-30.115, F.A.C.;

(b) Whether the utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission;

(c) Whether there have been any written communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements;

(d) Whether the financial statements and related schedules fairly present the financial condition and results of operations for the period presented and whether other information and statements presented as to the business affairs of the respondent are true, correct, and complete for the period which they represent.

(6) Delinquent Reports.

(a) Any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Commission's Division of Accounting and Finance, will be subject to a penalty. The penalty will be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing will be included in the days elapsed.

(b) The penalty for delinquent reports will accrue based on the utility's classification established under subsection (4) of this rule, in the following manner for each day the report is delinquent:

1. \$25.00 per day for Class A utilities;
2. \$13.50 per day for Class B utilities; and,
3. \$3.00 per day for Class C utilities.

(c) If a utility does not timely file its annual report, in addition to the penalty determined by paragraph (6)(b) of this rule, interest on the penalty will also be assessed from the date the annual report was due, up to and including the date the penalty is paid. Such interest is based on the AA non-financial 30-day commercial paper rate published by the Board of Governors of the Federal Reserve System on its website. Interest will be compounded monthly.

(7) Incomplete Reports.

(a) The Commission's Division of Accounting and Finance will provide written notification to a utility if its report does not contain information required by subsection (4) of this rule. The utility must file the missing information no later than 30 days after the date on the face of the notification. If the utility fails to file the information within that period, the report will be deemed delinquent and the utility will be subject to a penalty as provided under paragraphs (6)(a) and (b) of this rule, except that the penalty will be based on the number of days elapsed from the date the information is due to the date it is actually filed. The date of filing will be included in the elapsed days.

(b) A report is incomplete if any of the schedules required by the following forms of this rule are not completed:

1. Form PSC 1032 (  /  ) (~~5/22~~) for Class A and B utilities;
2. Form PSC 1033 (  /  ) (~~5/22~~) for Class C utilities.

(c) An incomplete report will remain incomplete until the missing information is filed with the Commission's Division of Accounting and Finance on the appropriate Commission form.

(8) Incorrect Filing. If a utility files an incorrect annual report it will be considered delinquent and subject to a penalty on the same basis as a utility that fails to timely file an annual report. The classification determining the applicable penalty, as prescribed by paragraphs (6)(a) and (b) of this rule, will be determined by the latest annual revenue figures available for the utility. The failure of a utility to receive a report form for the correct class of utility will not excuse the utility from its obligation to timely file the annual report for the correct class of utility.

*Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.121, 367.156(1), 367.161 FS. History—New 9-12-74, Amended 1-18-83, 2-25-85, 10-27-85, Formerly 25-10.25, 25-10.025, Amended 11-10-86, 12-22-86, 3-11-91, 11-13-95, 5-1-96, 12-14-99, 2-15-23, \_\_\_\_.*

**Rule 25-30.115, F.A.C., Uniform System of Accounts for Water and Wastewater Utilities.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. There are no statutory citations or citations to other rules, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

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

Water and wastewater utilities ~~must shall~~, effective January 1, ~~2027, 1998~~, maintain their accounts and records in conformity with the ~~1996 NARUC~~ National Association of Regulatory Utility Commissioners Uniform System Systems of Accounts for Water Utilities (adopted October 8, 2024; corrected January 24, 2025) and Uniform System of Accounts for Wastewater Utilities (adopted November 13, 2024; corrected August 27, 2025), (collectively, NARUC USOA), ~~adopted by the National Association of Regulatory Utility Commissioners~~, which ~~are~~ is incorporated by reference in this rule. All inquiries related to the interpretation of these uniform systems of accounts shall be submitted to the Commission's Division of Accounting and Finance 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 or more); Class B (defined as those having annual water or wastewater operating revenues of \$200,000 or more but less than \$1,000,000); Class C (defined as those having annual water or wastewater revenues of less than \$200,000). Copies of these systems of accounts may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399 or at the Florida Department of State, R.A. Gray Building, 500 South Bronough Street, Tallahassee, FL 32399. Copies of these systems of accounts may be purchased online from the NARUC Store at [www.naruc.org](http://www.naruc.org). the office of said Association, Publications, National Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, N.W., Suite 200, Washington, D.C. 20005, at (202)898-2200, or at <http://www.naruc.org/about.cfm?c=staff>.~~

*Rulemaking Authority 367.121(1)(b), (f) FS. Law Implemented 367.121(1)(b) FS. History—New 2-3-70, Amended 9-12-74, 1-2-79, 8-21-79, 9-25-85, Formerly 25-10.04, 25-10.004, Amended 8-17-96, \_\_\_\_\_.*

**Rule 25-30.117, F.A.C., Accounting for Pension Costs.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect the current use and procedure,
6. There are no statutory citations or citations to other rules, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-30.117 Accounting for Pension Costs.**

Any utility that has an established defined benefit pension plan as defined by the Financial Accounting Standard's Board in the Accounting Standards Codification 715 (ASC 715), dated March 2017 Statement of Financial Accounting Standards No. 87, Employers' Accounting for Pensions (SFAS 87), dated December, 1985, ~~must~~ shall account for these costs pursuant to ASC 715 SFAS 87 as it applies to business enterprises in general.

*Rulemaking Authority 367.121 FS. Law Implemented 367.121 FS. History—New 11-30-93. Amended \_\_\_\_\_.*

**Rule 25-30.120, F.A.C., Regulatory Assessment Fees; Water and Wastewater Utilities.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations or citations to other rules are correct, and
7. The materials incorporated by reference require technical changes. The draft amendments to the rules reflect these changes. The draft forms with technical changes are contained in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.120 Regulatory Assessment Fees; Water and Wastewater Utilities.**

(1) As applicable and as provided in Section 350.113, F.S., each utility ~~shall~~ remit a fee based upon its gross operating revenue. This fee ~~is shall be~~ referred to as a regulatory assessment fee. Each utility ~~must shall~~ pay a regulatory assessment fee in the amount of 0.045 of its gross revenues derived from intrastate business. The gross revenues reported for regulatory assessment fee purposes must agree with the amount reported as operating revenue on Schedule F-3 of the Operating Statement in the company's Annual Report, filed in accordance with Rule 25-30.110, F.A.C. A minimum annual regulatory assessment fee of \$25.00 ~~will shall~~ be imposed if there are no revenues or if revenues are insufficient to generate a minimum annual fee.

(2) The obligation to remit the regulatory assessment fees for any year ~~applies shall apply~~ to any utility that is subject to this Commission's jurisdiction on or before December 31 of that year or for any part of that year.

(a) For large utilities with annual revenues of \$200,000 or more based on the most recent prior calendar year, regulatory assessment fees ~~must shall~~ be filed with the Commission on or before July 30 for the preceding period or any part of the period from January 1 until June 30, and on January 30 for the preceding period or any part of the period from July 1 until December 31. Commission Form ~~PSC XXXX (XX/26), PSC/AFD-010-WL-(02/05)~~ entitled "Large Water Utility Regulatory Assessment Fee Return," is available at: ~~[hyperlink],~~ <http://www.flrules.org/Gateway/reference.asp?No=Ref-02618> and Commission Form ~~PSC XXXX (XX/26), PSC/AFD-017-WL-(02/05)~~ entitled "Large Wastewater Utility Regulatory Assessment Fee Return," is available at: ~~[hyperlink],~~ <http://www.flrules.org/Gateway/reference.asp?No=Ref-02619>. These forms are incorporated into this rule by reference and may also be obtained from the Division of Administrative and Information Technology Services. The failure of a utility to receive a return form ~~does shall~~ not excuse the utility from its obligation to timely remit the regulatory assessment fees.

(b) For small utilities with annual revenues of less than \$200,000 based on the most recent prior calendar year, regulatory assessment fees ~~must shall~~ be filed with the Commission on or before March 31 for the preceding year ended December 31. Commission Form ~~PSC XXXX (XX/26), PSC/AFD-010-WS-(02/05)~~ entitled "Small Water Utility Regulatory Assessment Fee Return," is available at: ~~[hyperlink],~~ <http://www.flrules.org/Gateway/reference.asp?No=Ref-02619>.

[002616](#) and Commission Form PSC XXXX ) XX/26, PSC/AFD 017-WS (02/05) entitled “Small Wastewater Utility Regulatory Assessment Fee Return,” is available at: [\[hyperlink\]](#). <http://www.flrules.org/Gateway/reference.asp?No=Ref-02617>. These forms are incorporated into this rule by reference and may also be obtained from the Commission’s Division of Administrative and Information Technology Services. The failure of a utility to receive a return form ~~does shall~~ not excuse the utility from its obligation to timely remit the regulatory assessment fees.

(c) For the purpose of this rule, a utility operating both a water system and a wastewater system ~~must shall~~ consider each system separately in determining the revenue threshold for filing regulatory assessment fees on either an annual or semi-annual basis.

(d) Regulatory assessment fees are considered paid on the date they are postmarked by the United States Postal Service or received and logged in by the Commission’s Division of Administrative and Information Technology Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage and postmarked no later than the due date.

(3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service’s postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the United States Postal Service’s postmark date. The postmarked certified mail receipt is evidence that the fees were delivered.

(4) Each utility ~~has shall have~~ up to and including the due date in which to:

(a) Remit the total amount of its fee; or

(b) Remit an amount which the utility estimates is its full fee.

(5) Any utility that purchases water or wastewater treatment from another utility regulated by the Florida Public Service Commission is allowed to deduct the annual expense for purchased water or wastewater treatment from its gross operating revenues before calculating the amount of the regulatory assessment fees due.

(6) A utility may request either a 15-day or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return form by submitting to the Division of Administrative and Information Technology Services Commission Form PSC XXXX (XX/26), PSC/AIT 124 (12/11) entitled “Regulatory Assessment Fee Extension Request,” which is incorporated into this rule by reference and is available at: [\[hyperlink\]](#).

<http://www.flrules.org/Gateway/reference.asp?No=Ref-02622>. This form may also be obtained from the Commission’s Division of Administrative and Information Technology Services.

(a) The request for extension must be received by the Division of Administrative and Information Technology Services at least two weeks before the due date.

(b) The request for extension will not be granted if the utility has any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

(c) ~~When Where~~ a utility receives either a 15-day extension or a 30-day extension of its due date pursuant to this rule, the utility ~~must shall~~ remit to the Commission the a charge ~~as set out~~ set forth in Section 350.113(5), F.S., in addition to the regulatory assessment fee.

(7) The delinquency of any amount due to the Commission from the utility pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the first calendar day after any date established as the due date either by operation of this rule or by an extension pursuant to this rule.

(a) Pursuant to Section 350.113, F.S., a penalty ~~will shall~~ be assessed against any utility that fails to pay its regulatory assessment fee by March 31, in the following manner:

1. Five percent of the fee if the failure is for not more than 30 days, with an additional five

percent for each additional 30 days or fraction thereof during the time in which the failure continues, not to exceed a total penalty of 25 percent.

2. The amount of interest to be charged is one percent for each thirty days or fraction thereof, not to exceed a total of 12 percent per annum.

(b) In addition to the penalties and interest otherwise provided, the Commission may impose an additional penalty upon a utility for failure to pay regulatory assessment fees in a timely manner in accordance with Section 367.161, F.S.

(8) Any utility that requests and receives an extension of not more than 30 days, or remits, ~~by the due date,~~ an estimated fee payment of at least 90 percent of the actual fee due by the due date, ~~will shall~~ not be charged interest or penalty on the balance due if the balance is paid within the extension period.

*Rulemaking Authority 350.127(2), 367.121(1) FS. Law Implemented 350.113, 367.145, 367.161 FS. History—New 5-18-83, Formerly 25-10.24, Amended 10-19-86, Formerly 25-10.024, Amended 11-10-86, 2-8-90, 7-7-96, 2-3-05, 5-7-13,\_\_\_\_\_.*

**Rule 25-30.140, F.A.C., Depreciation.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. There are no statutory citations and the citations to other rules are correct, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.140 Depreciation.**

(1) For the purpose of the rule, the following definitions apply:

(a) Account – Water and wastewater plant accounts are defined in the NARUC USOA, ~~Uniform System of Accounts adopted by~~ which are incorporated by reference in Rule 25-30.115, F.A.C.

(b) Amortization – The gradual extinguishment of an amount in an account by distributing such amount over a fixed period.

(c) Asset – Any owned physical object (tangible) or right (intangible) having economic value to its owner.

(d) Average Remaining Life – The future expected service in years of the surviving plant at a given age.

(e) Average Service Life – The period of service that can be reasonably expected from the plant type in question. It is measured by the period of time the subject plant and its associated investment is included on the company's books as in service to the public. The average service life will typically be less than the potential physical life due to factors such as governmental requirements, growth or adverse operating conditions.

(f) Average Service Life Depreciation Rate - The depreciation rate based on the expected average service to be experienced by the investment or account in question.

$$\text{A.S.L. Rate} = 100\% - \frac{\text{Average Net Salvage \%}}{\text{Average Service Life}}$$

(g) Capitalization – Measures of the propriety of capitalization versus expensing as follows:

1. The addition of any retirement unit, or
2. Any replacement with a retirement unit that materially enhances the value, use, life expectancy, strength or capacity of the asset prior to replacement must shall be capitalized.
3. The cost of incidental repairs that neither materially add to the value of the property nor appreciably prolong its life and that were made to keep the property in an ordinary efficient operating condition must shall be accounted for as a maintenance expense.

(h) Cost of removal – The cost of demolishing, dismantling, tearing down or otherwise removing utility plant, including the cost of transportation and handling incidental thereto.

(i) Continuing Property Record (CPR) – A perpetual collection of records required by the

NARUC USOA, which are incorporated by reference in Rule 25-30.115, F.A.C., ~~Uniform System of Accounts~~ showing the detailed original costs, quantities, and locations of plant in service. Generally, a CPR should contain 1) an inventory of property record units which can be readily checked for proof of physical existence, 2) the association of costs with such property record units to ensure accurate accounting for retirements, and 3) the dates of installation and removal of plant to provide data for use in connection with depreciation studies.

(j) Depreciation – As applied to depreciable utility plant, the loss in service value not restored by current maintenance incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes that are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities. The intent of depreciation per this rule is to provide for recovery of invested capital and to match this recovery as nearly as possible to the useful life of the depreciable investment.

(k) Depreciation Accounting – The process of charging the book cost of depreciable property, adjusted for net salvage, to operations over the associated useful life.

(l) Depreciation Expense – The periodic charge to expense to allocate the original cost of a depreciable group of assets over the life of those assets.

(m) Depreciable Group – A homogeneous grouping of assets expected to experience similar life and salvage patterns. Unless otherwise ordered by the Commission, depreciable groups are the accounts defined in the NARUC USOA, ~~Uniform System of Accounts~~ adopted by which are incorporated by reference in Rule 25-30.115, F.A.C.

Water	Wastewater
Source of Supply	Collection Plant
(Accounts 304 to 311 and 339)	(Accounts 354, 355 and 360 to 367)
	Pumping Plant
	(Accounts 354, 355, 370, 371)
Water Treatment Plant	Treatment & Disposal Plant
(Accounts 304, 310, 311, 320, and 339)	(Accounts 354 and 380 to 389)
	Reclaimed Water Treatment Plant
Transmission & Distribution Plant	(Accounts 354, 355, 371, 374, 380, 381, 389)
(Accounts 304, 310, 311 and 330 to 339)	Reclaimed Water Distribution Plant
General Plant	(Accounts 354, 355, 366, 367, 371, 375, 389)
(Accounts 304 and 340 to 348)	General Plant
	(Accounts 354 and 390 to 398)

(n) Function – defined as follows:

(o) Group Depreciation – An accounting procedure under which depreciation charges are accrued on the basis of the original cost of all property included in each depreciable group. Under the group concept, no attempt is made to keep track of the accumulated provision for depreciation applicable to individual assets of property, in view of the many items making up a utility system. The group approach recognizes that some assets within the group may live longer or shorter than the average life of the group but the group is expected to live the average service life. Every item in the group is assumed to be fully depreciated at retirement.

(p) Mortality Data – See plant activity data.

(q) Net Salvage – The salvage value of property retired less the cost of removal. This is expressed as a percent of retirements in the depreciation rate formula.

(r) Original Cost – The cost of acquiring an asset and placing it into service for first utility use. This includes the direct costs of acquiring the asset and the cost of labor, materials, and associated costs of installation to prepare the asset for first utility use. The cost is used in the computation of depreciation expense. In the event that an asset is acquired that is already in public service, the original historic cost of the asset should be recorded in plant in service, and the historic accumulated depreciation should be charged to the accumulated depreciation account. In the event the historic cost of an asset that is already in utility service cannot be determined, an independent engineer's evaluation based on an original cost study may be used.

(s) Plant Activity Data – Annual additions, retirements, adjustments or transfers, sales or purchases, and investment balances at end of year.

(t) Property Retired – As applied to utility plant, property that has been removed, sold, abandoned, destroyed or which has been withdrawn from service for any cause.

(u) Remaining Life Depreciation Rate – The depreciation rate based on the average remaining portion of the service life expected to be experienced by the investment or account in question and on the net unrecovered capital for that investment or account.

$$\text{R.L. Rate} = \frac{100\% - \text{Accumulated Reserve \%} - \text{Future Net Salvage \%}}{\text{Average Remaining Life}}$$

The average remaining life for an account or sub-account is a function of known planned retirement or of the average age of that account and its appropriate mortality table.

(v) Replacing or Replacement – The construction or installation of utility plant in place of property retired, together with the removal of the property retired.

(w) Reserve – The accumulated provision for depreciation. The accumulated depreciation reserve is the net of depreciation accruals (expenses) and retired investment with related gross salvage and cost of removal as well as any appropriate adjustments or transfers.

(x) Reserve Activity Data – Annual depreciation expense, retirements, transfers or adjustments, gross salvage realized, cost of removal, and end of year balance for the accumulated provision for depreciation.

(y) Retirement Units – Those items of utility plant which, when retired with or without replacement, are accounted for by crediting the book cost to the utility plant account in which it is included.

(z) Salvage Value – The amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale or, if retained, the amount at which the material recoverable is chargeable to materials and supplies or other appropriate account.

(aa) Straight-Line Method – A depreciation method by which the service value of a depreciable group is charged to depreciation expense (or a clearing account) and credited to the accumulated provision for depreciation account through equal annual charges over the service life of the group.

(bb) Unit Depreciation – An accounting procedure under which the original cost, depreciation expense, and accumulated provision for depreciation, and all associated activity are maintained for each individual asset. Service life and salvage parameters are estimated for each individual asset with a depreciation rate designed to recover each asset's original cost over its related life. If the asset lives longer than its expected life, depreciation expense stops accruing when the asset is fully recovered. If the asset retires earlier than its expected service life, the associated unrecovered amount is immediately written-off as a loss.

(cc) Unrecovered Amount – Original cost less the accumulated provision for depreciation

less expected net salvage.

(2) The average service life and salvage components for each class of utility are as follows:

(a) Water System Guideline Average Service Lives.

Account	Description	Large Utility (Class A&B)	Small Utility (Class C)	Small Utility Function Composite <sup>3</sup>	Net Salvage % <sup>4</sup>
1. Intangible Plant					
351	Organization	40	40		
352	Franchise Cost	40 <sup>5</sup>	40 <sup>5</sup>		
2. Source of Supply				28	
304	Structures & Improvements	32 <sup>1</sup>	27 <sup>1</sup>		
	Wood	28	25		
	Masonry	30	27		
	Reinforced Concrete	40	37		
	Steel Building	40	35		
	Tanks or Sheds	25	20		
	Fiberglass	20	18		
305	Collecting and Impounding Reservoirs	50	40		
306	Lake, River and Other Intakes	40	40		
307	Wells and Springs				
	Drilled & Cased Well	30	27		
	(Floridan or Non-Corrosive)				
	Shallow Well (Sand Aquifer or Corrosive Water)	20	18		
308	Infiltration Galleries and Tunnels	40	N/A		
309	Supply Mains	35	32		
310	Power Generation Equipment	20	17		
311	Pumping Equipment	20 <sup>1</sup>	17 <sup>1</sup>		
	Pumping Equipment Electric	20	15		
	Pumping Equipment Chemical	8	6		
339	Other Miscellaneous Equipment	18	15		
3. Water Treatment Plant				21	
304	Structures and Improvements (see “Source of Supply” for subcategory lives)	32 <sup>1</sup>	27 <sup>1</sup>		
310	Power Generation Equipment	20	17		
311	Pumping Equipment	20 <sup>1</sup>	17 <sup>1</sup>		
	Pumping Equipment-Electric	20	15		

	Pumping Equipment-Chemical	8	6		
320	Water Treatment Equipment	22 <sup>1</sup>	17 <sup>1</sup>		
	Chlorination Equipment	10	7		
	Membrane Elements	5	5		
	Other Mechanical Equipment	25	20		
339	Other Miscellaneous Equipment	18	15		
4. Transmission & Distribution Plant				36	
304	Structures & Improvements (See “Source of Supply” for subcategory lives)	32 <sup>1</sup>	27 <sup>1</sup>		
310	Power Generation Equipment	20	17		
311	Pumping Equipment	20 <sup>1</sup>	17 <sup>1</sup>		
	Pumping Equipment – Electric	20	15		
	Pumping Equipment – Chemical	8	6		
330	Distribution Reservoirs & Stand				
	Pipes	37 <sup>1</sup>	33 <sup>1</sup>		
	Steel Pneumatic Tank	35	30		
	Concrete Ground Storage Reservoir	40	37		
331	Transmission & Distribution Mains	43 <sup>1</sup>	38 <sup>1</sup>		
	Galvanized Steel pipe & Fittings	35	33		
	Black Steel Pipe	20	18		
	Plastic Pipe <sup>2</sup>	45	40		
	Asbestos – Cement	40	35		
	Cast Iron or Ductile Iron	40	35		
	Valves & Valve Boxes	25	20		
	Fire Mains	33	30		
333	Services <sup>2</sup>	40	35		
334	Meters and Meter Installations	20	17		
335	Hydrants	45	40		
336	Backflow Prevention Devices	15	10		
339	Other Plant and Miscellaneous Equipment	25	20		
5. General Plant					
304	Structures & Improvements	40 <sup>1</sup>	35 <sup>1</sup>		
	Wood Building	35	30		
	Masonry Building	40	35		
	Reinforced Concrete Building	40	37		

	Steel Building	40	35		
	Tanks or Sheds	25	20		
340	Office Furniture & Equipment	15	15		
	Computers	6	6		
341	Transportation Equipment	6	6		10
342	Stores Equipment	18	N/A	14 (composite of 342-348)	
343	Tools, Shop & Garage Equipment	16	15		
344	Laboratory Equipment	15	N/A		
345	Power Operated Equipment	12	10		5
346	Communication Equipment	10	N/A		10
347	Miscellaneous Equipment	15	N/A		
348	Other Tangible Plant	10	10		

## (b) Wastewater System Guideline Average Services Lives.

		Large Utility (Class A&B)	Small Utility (Class C)	Small Utility Function Composite <sup>3</sup>	Net Salvage % <sup>4</sup>
Account	Description				
1. Intangible Plant					
351	Organization	40	40		
352	Franchise Cost	40 <sup>5</sup>	40 <sup>5</sup>		
2. Collection System				35	
354	Structures & Improvements Above Grade	32 <sup>1</sup>	27 <sup>1</sup>		
	Wood	28	25		
	Masonry	30	27		
	Reinforced Concrete	38	35		
	Steel Below Grade	25	22		
	Concrete	35	32		
	Steel	22	20		
	Lift Stations	25	22		
355	Power Generation Equipment	20	17		
360	Collection Sewers-Force <sup>2</sup>	30 <sup>1</sup>	27 <sup>1</sup>		
361	Collection Sewers-Gravity <sup>2</sup>	45	40		
	Manholes	30	27		
362	Special Collecting Structures	40	37		
363	Services to Customers <sup>2</sup>	38	35		
364	Flow Measuring Devices	5	5		

365	Flow Measuring Installations	38	35		
389	Other Miscellaneous Equipment	18	15		
3. Pumping Plant				18	
354	Structures & Improvements	32 <sup>1</sup>	27 <sup>1</sup>		
355	Power Generating Equipment	20	17		
370	Receiving Wells	30	25		
371	Pumping Equipment	18	15		
	Pumping Equipment – Electric	18	15		
	Pumping Equipment – Chemical	7	5		
389	Other Miscellaneous Equipment	18	15		
4. Treatment and Disposal Plant				18	
354	Structures & Improvements (see “Collection System” for subcategory lives)	32 <sup>1</sup>	27 <sup>1</sup>		
355	Power Generating Equipment	20	17		
371	Pumping Equipment	18 <sup>1</sup>	15 <sup>1</sup>		
	Pumping Equipment – Electric	18	15		
	Pumping Equipment – Chemical	7	5		
380	Treatment & Disposal Equipment	18 <sup>1</sup>	15 <sup>1</sup>		
	Blowers, Motors, Pumps Electric				
	Controls	15	12		
	Chlorination Equipment	10	7		
	Other Mechanical Equipment	23	18		
381	Plant Sewers	35	32		
382	Outfall Sewer Lines	30	30		
389	Other Plant and Miscellaneous Equipment	18	15		
5. Reclaimed Water Treatment Plant				21	
354	Structures & Improvements (see “Collection System” for subcategory lives)	32 <sup>1</sup>	27 <sup>1</sup>		
355	Power Generating Equipment	20	17		
371	Pumping Equipment	18 <sup>1</sup>	15 <sup>1</sup>		
	Pumping Equipment – Electric	18	15		
	Pumping Equipment – Chemical	7	5		

374	Reuse Distribution				
	Reservoirs	37 <sup>1</sup>	33 <sup>1</sup>		
	Steel Pneumatic Tank	35	30		
	Concrete Ground Storage Reservoir	40	37		
380	Treatment & Disposal Equipment	18 <sup>1</sup>	15 <sup>1</sup>		
	Blowers, Motors, Pumps, Electric Controls	15	12		
	Chlorination Equipment	10	7		
	Other Mechanical Equipment	23	18		
381	Plant Sewers	35	32		
389	Other Plant and Miscellaneous Equipment	18	15		
6. Reclaimed Water Distribution Plant				36	
354	Structures & Improvements (see "Collection System" for subcategory lives)	32 <sup>1</sup>	27 <sup>1</sup>		
355	Power Generating Equipment	20	17		
366	Reuse Services	40	35		
367	Reuse Meters and Meter Installation	20	17		
371	Pumping Equipment	18 <sup>1</sup>	15 <sup>1</sup>		
	Pumping Equipment – Electric	18 <sup>1</sup>	15		
	Pumping Equipment – Chemical	7	5		
375	Reuse Transmission & Distribution System	43 <sup>1</sup>	38 <sup>1</sup>		
	Plastic Pipe <sup>2</sup>	45	40		
	Valves & Valve Boxes	25	20		
	Fire Mains	33	30		
389	Other Plant and Miscellaneous Equipment	18	15		
7. General Plant					
354	Structures & Improvements	40 <sup>1</sup>	35 <sup>1</sup>		
	Reinforced Concrete Building	45	40		
	Masonry Building	40	35		
	Wood Building	35	30		
	Steel Building	40	35		
	Tanks or Sheds	25	20		
390	Office Furniture & Equipment	15	15		
	Computers	6	6		
391	Transportation Equipment	6	6		10
392	Stores Equipment	18	N/A	14	

				(composite	
				of 392-398)	
393	Tools, Shop & Garage Equipment	16	15		
394	Laboratory Equipment	15	N/A		
395	Power Operated Equipment	12	10		5
396	Communication Equipment	10	N/A		10
397	Miscellaneous Equipment	15	N/A		
398	Other Tangible Plant	10	10		

(c) For the purposes of paragraphs (2)(a) and (b), the following apply:

1. <sup>1</sup> Denotes composite life.

2. <sup>2</sup> Plastic pipe footnote – assumes use of AWWA standard pipe only. Assumes AWWA DR18 used for all mains of 6" or more.

3. <sup>3</sup> To be used only when acceptable company plant balances are not available for developing composites using account lives.

4. <sup>4</sup> Net Salvage zero except as indicated.

5. <sup>5</sup> Franchise costs must shall be amortized over a period of 40 years unless a specific time period is designated in the utility franchise agreement.

(3)(a) Average service life depreciation rates based on guideline lives and salvages must shall be used in any Commission proceeding in which depreciation rates are addressed, except for those utilities using depreciation rates in accordance with the requirements listed in subsections (6) and (7) of this rule. A utility must shall also implement the applicable guideline rates for any new plant to be placed in service.

(b) A utility may implement applicable guideline rates without specific approval by the Commission. Guideline rates, if implemented for any account, must be implemented for all accounts. If a utility implements applicable guideline rates outside of a rate proceeding, the utility must shall provide written notification to the Director of Economics within 30 days of such implementation.

c) If guideline depreciation rates have been implemented, the rates must shall not be changed unless approved by the Commission.

(4)(a) All Class A and B utilities must shall maintain depreciation rates and reserve activity data by account as prescribed by this Commission.

(b) All Class C utilities must shall maintain depreciation rates and reserve activity data by total depreciable plant, function or account as prescribed by this Commission.

(5) Computation of depreciation expense. Regulatory book depreciation expense must shall be computed on a monthly basis in conformity with group depreciation accounting procedures.

(6)(a) At the time a utility applies for a change in its revenue rates and charges, it may also petition for average service life depreciation rates different from those in the above schedule if it can justify the service lives that the utility is proposing in lieu of the guideline lives. That justification should be in the form of historic data, technical information or utility planning for the affected accounts or sub-accounts. Common causes of need for different depreciation rates include composition of account, adverse environmental conditions, high growth or regulatory changes.

(b) A utility filing for such a revision of depreciation rates must shall submit six copies of the filing to the office of the Office of Commission Clerk.

(c) For each account or function of depreciable plant addressed in the filing, the following

must shall be included:

1. A comparison of current and proposed depreciation rates and service lives. The proposed effective date of the new rates must shall be identified.

2. A comparison of depreciation expenses resulting from current rates with those produced by the proposed rates. Plant balances used in this calculation must shall be those as of the effective date of the proposed rates.

3. A general narrative defining the service environment of the applicant utility and the factors (e.g., composition of account, growth, environmental conditions, regulatory changes) leading to the present application for a revision in rates in the affected accounts.

4. Any statistics, data, analyses or calculations used in the development of the proposed average service lives.

(7)(a) A Class A, B, or C utility may apply for guidelines for a proposal for implementation of remaining life depreciation rates if the utility has maintained both plant activity data by account and accumulated provision for depreciation (reserve) data by account, function or total depreciable plant generally in accord with the Uniform System of Accounts for either at least ten years or since the inception of the utility, whichever is less.

(b) To provide time for study development, any application for remaining life guidelines should be submitted at least six months before the filing for a test year in connection with a request for a revenue rate increase.

(8) Prior to the date of retirement of major installations, the Commission may approve capital recovery schedules to correct associated calculated deficiencies in recovery where a utility demonstrates that retirement of the installation or group of installations is prudent and the associated investment will not be recovered by the time of retirement through the normal depreciation process.

(9)(a) Beginning with the year ending December 31, 2003, all Class A and B utilities must shall maintain separate sub-accounts for: (1) each type of Contributions-in-Aid-of-Construction (CIAC) charge collected including, but not limited to, plant capacity, meter installation, main extension or system capacity; (2) contributed plant; (3) contributed lines; and (4) other contributed plant not mentioned previously. Establishing balances for each new sub-account may require an allocation based upon historical balances. Each CIAC sub-account must shall be amortized in the same manner that the related contributed plant is depreciated. Separate sub-accounts for accumulated amortization of CIAC must shall be maintained to correspond to each sub-account for CIAC.

(b) Beginning with the year ending December 31, 2003, for Class C utilities, where adequate CIAC records are maintained in sub-accounts, by type of charge or contributed plant, CIAC amortization rates must shall be applied separately to each sub-account. Where CIAC records are not kept by sub-account, a composite depreciation rate for total plant, excluding general plant, must shall be applied to the entire CIAC account.

(c) Any composite rate used must shall be recalculated each year based on the applicable plant balances and depreciation rates.

*Rulemaking Authority 350.127(2), 367.121(1) FS. Law Implemented 350.115, 367.081(2), 367.121(1) FS. History—New 3-22-84, Formerly 25-10.32, 25-10.032, Amended 11-10-86, 5-8-88, 11-21-95, 12-4-03, 5-29-08, \_\_\_\_\_.*

**Rule 25-30.255, F.A.C., Measurement of Service for Water Utilities.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, in that the referenced materials are no longer relevant. The draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference, and the referenced materials are no longer relevant, so reference to them is being deleted.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-30.255 Measurement of Service for Water Utilities.**

(1) Except as provided in subsection (2) of this rule, each utility ~~must~~ shall measure water sold upon the basis of metered volume sales unless the Commission approved flat rate service arrangements for that utility.

(2) A utility may provide flat rate on estimated service for:

- (a) Temporary service where the utility can readily estimate water use.
- (b) Public and private fire protection service.

(c) Water used for street sprinkling and sewer flushing when provided for by contract between the utility and the municipality or other local governmental authority.

~~(3) To measure service, each utility shall use meters which conform to the Standards for Cold Water Meters as adopted by the American Waterworks Association. Copies of these manuals and standards may be obtained from the American Waterworks Association, Publication Sales Department, 6666 West Quincy Avenue, Denver, Colorado 80235.~~

*Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.081, 367.111 FS. History—New 9-12-74, Formerly 25-10.87, 25-10.087, Amended 11-10-86,\_\_\_\_\_.*

### **Rule 25-30.360, F.A.C., Refunds.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current procedure,
6. The statutory citations or citations to other rules are correct, and
7. There are no materials incorporated by reference.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

#### **25-30.360 Refunds.**

(1) Applicability. All refunds under this chapter ~~must shall~~ be made in accordance with this rule, unless another rule in this chapter specifically sets forth the procedure for making refunds. The calculation for overbillings ~~must shall~~ be pursuant to Rule 25-30.350, F.A.C., and disbursed pursuant to this rule.

(2) Timing of Refunds. Refunds must be made within 90 days of the Commission's order unless a different time frame is prescribed by the Commission. A timely motion for reconsideration temporarily stays the refund, pending the final order on the motion for reconsideration. In the event of a stay pending reconsideration, the timing of the refund ~~must shall~~ commence from the date of the order disposing of any motion for reconsideration. This rule does not authorize any motion for reconsideration not otherwise authorized by Chapter 25-22, F.A.C.

(3) Basis of Refund. ~~When Where~~ the refund is the result of a specific rate change, including interim rate increases, and the refund can be computed on a per customer basis, that will be the basis of the refund. However, ~~when where~~ the refund is not related to specific rate changes, such as a refund for overearnings, the refund ~~must shall~~ be made to customers of record as of a date specified by the Commission. In such case, refunds ~~must shall~~ be made on the basis of usage. Per customer refund refers to a refund to every customer receiving service during the refund period. Customer of record refund refers to a refund to every customer receiving service as of a date specified by the Commission.

(4) Interest.

(a) ~~When In the case of refunds which~~ the Commission orders refunds to be made with interest, the average monthly interest rate until refund is posted to the customer's account ~~must shall~~ be based on the AA non-financial 30-day non-financial commercial paper rate published by the Board of Governors of the Federal Reserve System on its website for high-grade, unsecured notes sold through dealers by major corporations in multiples of \$1,000 as regularly published in the Wall Street Journal.

(b) This average monthly interest rate ~~must shall~~ be calculated for each month of the refund period:

1. By adding the published interest rate in effect for the last business day of the month prior to each month the refund period and the published rate in effect for the last business day of each

month of the refund period divided by 24 to obtain the average monthly interest rate;

2. The average monthly interest rate for the month prior to distribution must shall be the same as the last calculated average monthly interest rate.

(c) The average monthly interest rate must shall be applied to the sum of the previous month's ending balance (including monthly interest accruals) and the current month's ending balance divided by 2 to accomplish a compounding effect.

(d) Interest Multiplier. When the refund is computed for each customer, an interest multiplier can may be applied against the amount of each customer's refund in lieu of a monthly calculation of the interest for each customer. The interest multiplier must shall be calculated by dividing the total amount refundable to all customers, including interest, by the total amount of the refund, excluding interest. For the purpose of calculating the interest multiplier, the utility may, upon approval by the Commission, estimate the monthly refundable amount.

(e) Commission staff will shall provide applicable interest rate figures and assistance in calculations under this rule upon request of the affected utility.

(5) Method of Refund Distribution. For those customers still on the system, a credit must be made on the bill. In the event the refund is for a greater amount than the bill, the remainder of the credit must shall be carried forward until the refund is completed. If the customer so requests, a check for any negative balance must be sent to the customer within 10 days of the request. For customers entitled to a refund but no longer on the system, the company must shall mail a refund check to the last known billing address except that no refund for less than \$1.00 will be made to these customers.

(6) Security for Money Collected Subject to Refund. In the case of money being collected subject to refund, the money must be secured by a bond unless the Commission specifically authorizes some other type of security such as placing the money in escrow, approving a corporate undertaking, or providing a letter of credit. The company must shall provide a report by the 20th of each month indicating the monthly and total amount of money subject to refund as of the end of the preceding month. The report must shall also indicate the status of whatever security is being used to guarantee repayment of the money.

(7) Refund Reports. During the processing of the refund, monthly reports on the status of the refund must be made by the 20th of the following month. In addition, a preliminary report must shall be made within 30 days after the date the refund is completed and again 90 days thereafter. A final report must shall be made after all administrative aspects of the refund are completed.

The above reports must specify the following:

(a) The amount of money to be refunded and how that amount was computed;

(b) The amount of money actually refunded;

(c) The amount of any unclaimed refunds; and,

(d) The status of any unclaimed amounts.

(8) Any unclaimed refunds must be treated as cash contributions-in-aid-of-construction.

*Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.081, 367.0814, 367.082(2) FS. History—New 8-18-83, Formerly 25-10.76, 25-10.076, Amended 11-30-93, 11-25-19. Amended \_\_\_\_\_.*

**Rule 25-30.433, F.A.C., Rate Case Proceedings.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect current use and procedure,
6. There is a citation to the Code of Federal Regulations that requires updating and is Corrected in the draft amendments. There are no other statutory citations and citations to other rules are correct.
8. The Uniform System of Accounts (USOA) and the Code of Federal Regulations (CFR), which are incorporated by reference, were updated and the draft amendments to the rules reflect this change. Neither the CFR nor the updated USOA, which is copyrighted, are attached.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.433 Rate Case Proceedings.**

In a rate case proceeding, the following provisions ~~shall~~ apply:-

(1) The Commission in every rate case will ~~shall~~ make a determination of the quality of service provided by the utility by evaluating the quality of utility's product (water) and the utility's attempt to address customer satisfaction (water and wastewater). In making this determination, the Commission will ~~shall~~ consider:

(a) The most recent chemical analyses for each water system as described in paragraph 25-30.437(3)(c), F.A.C.;

(b) Any Department of Environmental Protection (DEP) and county health department citations, violations and provisions of consent orders that relate to quality of service;

(c) Any DEP and county health department officials' testimony concerning quality of service;

(d) Any testimony, complaints and comments of the utility's customers and others with knowledge of the utility's quality of service; and

(e) Any utility testimony and responses to the information provided in paragraphs (1)(a)-(d), above.

(2) In order to ensure safe, efficient, and sufficient service to utility customers, the Commission will ~~shall~~ consider whether the infrastructure and operational conditions of the plant and facilities are in compliance with Rule 25-30.225, F.A.C. In making this determination, the Commission will ~~shall~~ consider:

(a) Any testimony of DEP and county health department officials;

(b) Inspections, including sanitary surveys for water systems and compliance evaluation inspections for wastewater systems,; and citations, violations and consent orders issued to the utility;

(c) Any testimony, complaints and comments of the utility's customers and others with knowledge of the infrastructure and operational conditions of the utility's plant and facilities;

and,

(d) Any utility testimony and responses to the information provided in paragraphs (2)(a)-(c), above.

(3) Working capital for Class A utilities must shall be calculated using the balance sheet approach. Working capital for Class B and C utilities must shall be calculated using the formula method (one-eighth of operation and maintenance expenses).

(4) Used and useful debit deferred taxes must shall be offset against used and useful credit deferred taxes in the capital structure. Any resulting net debit deferred taxes must shall be included as a separate line item in the rate base calculation. Any resulting net credit deferred taxes must shall be included in the capital structure calculation. No other deferred debits must shall be considered in rate base when the formula method of working capital is used.

(5) The averaging method used by the Commission to calculate rate base and cost of capital must shall be a 13-month average for Class A utilities and the simple beginning and end-of-year average for Class B and C utilities.

(6) Non-used and useful adjustments must shall be applied to the applicable depreciation expense. Property tax expense on non-used and useful plant must shall not be allowed.

(7) Charitable contributions must shall not be recovered through rates.

(8) Income tax expense must shall not be allowed for subchapter S corporations, partnerships or sole proprietorships.

(9) Non-recurring expenses must shall be amortized over a 5-year period unless a shorter or longer period of time can be justified.

(10) The amortization period for forced abandonment or the prudent retirement, in accordance with the NARUC USOA, which are incorporated by reference in Rule 25-30.115, F.A.C., National Association of Regulatory Utility Commissioners Uniform System of Accounts, of plant assets prior to the end of their depreciable life, must shall be calculated by taking the ratio of the net loss (original cost less accumulated depreciation and contributions-in-aid-of-construction (CIAC) plus accumulated amortization of CIAC plus any costs incurred to remove the asset less any salvage value) to the sum of the annual depreciation expense, net of amortization of CIAC, plus an amount equal to the rate of return that would have been allowed on the net invested plant that would have been included in rate base before the abandonment or retirement. This formula must shall be used unless the specific circumstances surrounding the abandonment or retirement demonstrate a more appropriate amortization period.

(11) A utility is required to have the right of access and continued use of the land upon which the utility treatment facilities are located. Documentation of continued use must shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded lease such as a 99-year lease, or recorded easement.

(12) In establishing an authorized rate of return on common equity, a utility, in lieu of presenting evidence, may use the current leverage formula adopted by Commission order. The equity return established must shall be based on the equity leverage order in effect at the time the Commission decides the case.

(13) Nonutility investment should be removed directly from equity when reconciling the capital structure to rate base unless the utility can show, through competent evidence, that to do otherwise would result in a more equitable determination of the cost of capital for regulatory purposes.

(14) Interest expense to be included in the calculation of income tax expense must shall be the amount derived by multiplying the amount of the debt components of the reconciled capital structure times the average weighted cost of the respective debt components. Interest expense

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must shall include an amount for the parent debt adjustment in those cases covered by Rule 25-14.004, F.A.C. Interest must shall also be imputed on deferred investment tax credits in those cases covered by 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii) issued April 7, 2008 May 22, 1986, as incorporated by reference herein and which may be accessed at [hyperlink], and effective for property constructed or acquired on or after August 15, 1971.

*Rulemaking Authority 350.127(2), 367.0812(5), 367.0814, 367.121, 367.1213 FS. Law Implemented 367.081, 367.0812(1), 367.0814, 367.0822, 367.1213 FS. History—New 11-30-93, Amended 12-14-93, 7-11-18,\_\_\_\_\_.*

**Rule 25-30.434, F.A.C., Application for Allowance for Funds Prudently Invested (AFPI) Charges.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule does not reflect current use and procedure, and the draft amendments reflect the current use and procedure,
6. There are no statutory citations and the citations to other rules are correct, and
7. Form PSC/AFD 26 (11/93), which was incorporated by referenced, is being replaced by an entirely new form (the number and date of which are not yet known), which will be incorporated by reference and hyperlinked. At present, the placeholder PSC XXXX (XX/26) is being used. A copy of the draft form is in the attachment.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-30.434 Application for Allowance for Funds Prudently Invested (AFPI) Charges.**

(1) An Allowance for Funds Prudently Invested (AFPI) charge is a mechanism ~~that which~~ allows a utility the opportunity to earn a fair rate of return on prudently constructed plant held for future use from the future customers to be served by that plant in the form of a charge paid by those customers.

(2) Each application for AFPI charges must ~~shall~~ comply with the notice requirements specified in Rule 25-30.4345, F.A.C.

(3) Each application for AFPI charges must ~~shall~~ provide the following information. If any of the following items do not apply to the applicant, the applicant must ~~shall~~ state the reason it does not apply.

(a) The applicant's name and address.

(b) A statement describing how the noticing requirements have been complied with, including a copy of the actual notice(s).

(c) The numbers of all Commission order(s) that:

1. Previously established customer rates for the applicant either in a rate case or a reverse make-whole proceeding; and

2. Established AFPI charges for the applicant.

(d) The charge must ~~shall~~ be calculated for one equivalent residential connection (ERC) on a monthly basis up to the time the utility reaches the designed capacity of the plant for which the charge applies. The charges ~~shall~~ cease when the plant has reached its designed capacity or if the plant is abandoned or retired.

(e) A statement explaining the basis for the requested charges and conditions.

(f) The dollar amount of the non-used and useful plant, ~~and the~~ accumulated depreciation, contribution in aid of construction (CIAC), the accumulated amortization of CIAC, and the methodology used to determine these amounts. The net of these ~~four two~~ amounts must ~~shall~~ be considered the cost of qualifying assets. Separate balances for plant, ~~and for~~ accumulated

depreciation, CIAC, and accumulated amortization of CIAC ~~shall~~ be reported for the water treatment plant, wastewater treatment plant, water transmission and distribution system and wastewater collection system.

(g) The plant capacity related to each of the systems in (f) above and the methodology used to determine the amount.

(h) The number of future customers in number of ERCs related to the non-used and useful plant by system.

(i) The amount of depreciation expense, CIAC amortization expense, and composite depreciation rate related to the non-used and useful plant by system.

(j) The overall rate of return requested for the AFPI charge and the workpapers supporting the calculation.

(k) The last authorized rate of return on equity and references to the docket number of the last rate case and the resulting order.

(l) The state and federal income tax rates requested for calculating the AFPI charge.

(m) All other costs such as non-used and useful property taxes and operation and maintenance expenses removed in the last rate case.

(n) The test year to be used in the calculation, the month that the utility expects the charge to go into effect and the number of years the utility expects to collect the charge. Applicants must provide a detailed explanation of why the number of years to collect the charge represents a reasonable and prudent management decision in the construction of plant.

(o) The workpapers and calculations used to develop the proposed AFPI charge. Commission Form PSC XXXX, entitled "Allowance for Funds Prudently Invested," ~~The utility can may obtain a diskette that~~ outlines the required calculations and is comprised of the following schedules to be used by calling or writing the Division of Accounting and Finance, (850) 413-6410. ~~The required schedules that shall be submitted are "AFPI Filing Schedules:"; Commission Form PSC/AFD 26 (11/93), incorporated by reference into this rule, and are as follows:~~

Schedule 1 – List of Information Imputed Into Calculation

Schedule 2 – Calculation of ~~Of~~ Carrying Costs Per ERC

Schedule 3 – Calculation of ~~Of~~ Carrying Costs Per ERC Per Year

Schedule 4 – Calculation of ~~Of~~ Carrying Costs Per ERC Per Month

PSC XXXX is incorporated by reference and available at

<http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX>. ~~The form may be obtained from the Commission's Division of Accounting and Finance, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.~~ All calculations and schedules must be provided in Microsoft Excel format, with formulas intact and unlocked; must be provided via USB drive, CD, DVD, or other media; and may not be submitted by e-mail. PSC XXXX is also available on the Commission website at [www.floridapsc.com](http://www.floridapsc.com).

(p) The revised or original tariff sheets necessary to incorporate the AFPI charge into the tariff.

(4) The beginning date for accruing the AFPI charge must ~~shall~~ agree with the month following the end of the test year that was used to establish the amount of non-used and useful plant. If any connections have been made between the beginning date and the effective date of the charge, no AFPI will be collected from those connections.

(5) Unless the utility demonstrates that the 5-year period is inappropriate, it is prudent for a utility to have an investment in future use plant for a period of no longer than 5 years beyond the test year.

(6) For utilities that have non-used and useful plant to be held for periods longer than what is

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determined to be prudent, the AFPI charge will cease accruing charges and will remain constant after the accrual period, established by the Commission, has expired. The utility can continue to collect the constant charge until all ERCs projected in the calculation have been added.

*Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.081, 367.121 FS. History—  
New 11-30-93, Amended.*

**Rule 25-30.444, F.A.C., Utility Fund Reserve.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. While the statutory citations are correct, as well as most rule references, there is a citation to an incorrect rule, which is corrected on the draft amendments, and
8. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.444 Utility Reserve Fund.**

(1) PROJECT ELIGIBILITY. The following considerations must ~~shall~~ be applied in determining whether a future infrastructure repair or replacement project of existing distribution and collection infrastructure that is nearing the end of its useful life or is detrimental to water quality or reliability of service is eligible for advance funding through a utility reserve fund and whether a utility reserve fund is the most appropriate methodology to address the requested project.

(a) The following projects are ~~shall be~~ eligible for a utility reserve fund:

1. Projects to repair or replace existing utility infrastructure that is nearing the end of its useful life or is detrimental to water quality or reliability of service that is recorded in the ~~National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (NARUC USOA)~~, water utility plant account numbers 304, 305, 306, 307, 308, 309, 310, 311, 320, 330, 331, 333, 334, 335, 336, and 339, and wastewater utility plant account numbers 354, 355, 360, 361, 362, 363, 364, 365, 366, 367, 370, 371, 374, 375, 380, 381, 382, and 389, which are incorporated by reference in Rule 25-30.115, F.A.C.;
2. Future expenditures related to land or land rights recorded in NARUC USOA water utility plant account number 303 or wastewater utility plant account number 353, which are incorporated by reference in Rule 25-30.115, F.A.C., if the expenditure is necessary to the successful completion of an eligible repair or replacement project;
3. Upgrades or enhancements of existing facilities if it can be demonstrated that the upgrade or enhancement is necessary to comply with federal, state, or local regulatory requirements, or provides a more cost-effective or more reliable alternative than an identical replacement, and that the upgrade or enhancement is not designed solely to address future customer growth;
4. Repair projects that may be expensed rather than capitalized, as prescribed by subparagraph 25-30.140(1)(g)3., F.A.C., if it can be demonstrated that the repair expense is not already reflected in the utility's current rates as an annual or amortized annual expense, or that the annual repair and maintenance expense allowance reflected in the utility's current rates is insufficient to cover the projected costs of the proposed repair project, or

5. If a project includes both the repair or replacement of existing infrastructure and the expansion or improvement of facilities to meet future customer growth, the portion of the project that is related to the repair and replacement of existing infrastructure is eligible if those costs can be identified and segregated from the portion of the project related to the expansion or improvements designed to meet future customer growth.

(b) The following projects ~~are shall~~ not be eligible for a utility reserve fund:

1. Projects to repair or replace general plant that is not directly associated with the physical operation of the utility's water or wastewater systems that are recorded in NARUC USOA water utility plant account numbers 340, 341, 342, 343, 344, 345, 346, 347, and 348, and wastewater utility plant account numbers 390, 391, 392, 393, 394, 395, 396, 397, and 398, which are incorporated by reference in Rule 25-30.115, F.A.C.;

2. Expenditures related to NARUC USOA water utility plant accounts 301 and 302, and wastewater utility plant accounts 351 and 352, which are incorporated by reference in Rule 25-30.115, F.A.C., and which cover organization and franchise related expenditures;

3. Expenditures related to land or land rights recorded in NARUC USOA water utility plant account number 303 or wastewater utility plant account number 353, which are incorporated by reference in Rule 25-30.115, F.A.C., if the expenditure is necessary solely to meet future customer growth; or

4. Capital improvement projects to expand existing facilities or construct new facilities solely to meet future customer growth.

(c) When evaluating whether the utility's request to create a utility reserve fund is the most appropriate methodology to address the utility's eligible future infrastructure repair and replacement projects, the following additional factors will be considered:

1. Whether the anticipated completion date of the project allows sufficient time to accumulate the funds necessary to fund the project;

2. Whether the anticipated completion date is within 24 months of the end of the historic test year used in a jointly filed rate application, if applicable, thereby making the project eligible for consideration as a pro forma project in the rate proceeding pursuant to Section 367.081(2)(a)2., F.S.;

3. Whether the contributions-in-aid-of-construction that will result from the utility reserve fund will cause the utility to exceed the service availability policy guidelines provided in Rule 25-30.580, F.A.C.;

4. Whether any of the eligible projects included in the utility reserve fund will result in the complete elimination of either the water or wastewater treatment process;

5. Whether it has been more than seven years since the utility's last rate case, if the request is filed as a stand-alone application or in conjunction with a limited proceeding; or

6. Whether the total increase resulting from implementation of the utility reserve fund surcharge will exceed the utility's annual revenues for the most recent 12-month period or test year by more than 30 percent.

(2) UTILITY RESERVE FUND FILING REQUIREMENTS. Each applicant that requests approval to create a utility reserve fund must shall provide the following information to the Commission. The request may be filed as a stand-alone application or in conjunction with an application for rate increase filed pursuant to Section 367.081(2)(a), 367.0814, or 367.0822, F.S. If the request is filed in conjunction with an application for rate increase that also requires the applicant's general information, paragraphs (2)(a), (b), and (c); may be omitted from the utility reserve fund portion of the joint application. A utility that qualifies for staff assistance as provided by subsection 25-30.455(1), F.A.C., may also request assistance with the utility reserve

fund process.

(a) The utility's name as it appears on the utility's certificate, address, telephone number, and, if available, email address and fax number.

(b) The name(s), address(es), and telephone number(s) of the person(s) that should be contacted regarding this application.

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

(d) A statement of the reason(s) why the utility is requesting approval of a utility reserve fund.

(e) A capital improvement plan that includes: a general description of the age and condition of the utility's facilities; a description of all infrastructure repair or replacement projects that the utility anticipates will be necessary within the next five years, at a minimum, even if some projects will not be included in the utility reserve fund; and the following information for each infrastructure repair or replacement project that the utility requests be included in the utility reserve fund:

1. A description of each plant asset that will be repaired or replaced, including the NARUC USOA account number for each asset, which are incorporated by reference in Rule 25-30.115, F.A.C.;

2. The date each asset was originally placed into service or an estimate of the age of the plant asset(s) as reflected in the utility's depreciation records if the original service date is unknown;

3. A detailed description of the reason(s) each repair or replacement project is necessary to maintain or improve the quality or reliability of the water or wastewater service, including whether any asset will be replaced prior to the end of its average service life as provided by Rule 25-30.140, F.A.C.;

4. If the repair or replacement project is required by a governmental or regulatory agency, include a copy of the rule, regulation, order, or other regulatory directive that requires the repair or replacement;

5. The projected cost to repair or replace each asset, and documentation that supports the utility's calculation of the projected cost. The utility ~~must~~ shall make all reasonable efforts to obtain at least three comparative cost estimates for each requested project. Acceptable forms of projected cost documentation are: an estimate by a professional engineer or other person knowledgeable in design and construction of water and wastewater plants; a bid from a vendor or service provider that includes a description of all work to be completed and an itemized list of all costs associated with the project; vendor information regarding the purchase price of plant components that will be purchased directly by the utility and labor estimates for work that will be performed on the project by a utility employee or contractual service provider, along with a statement that confirms that the employee's or contractual service provider's work on the project is not included in their normal duties; or other information that shows a detailed and verifiable estimate of the projected cost. If the utility is unable to obtain three cost estimates for each project, the utility ~~must~~ shall provide a statement explaining what steps the utility took to obtain the estimates, why the utility was unable to obtain three estimates, and any responses received from any contractors solicited;

6. Detailed specifications for each asset that can be used to verify the projected repair or replacement cost, such as type, size, quantity, or quality of the materials used to complete the repair or replacement of the asset. If the type, size, quantity, or quality of the components used to make the repair or replacement will be materially different than the plant asset(s) being repaired or replaced, describe the specific differences and why the change is either necessary or provides

a better resolution for the repair or replacement;

7. If the repair or replacement will change the design of the system, include a statement explaining how the design of the system will change and why the change is either necessary or will provide a better resolution for the repair or replacement;

8. A description of any alternatives to the proposed infrastructure repair or replacement project that the utility considered, such as new technologies or interconnection with another utility system, and why the proposed project was determined to be the most cost-effective option or will provide a better resolution for the repair or replacement;

9. If the infrastructure that is being replaced was subject to a non-used and useful adjustment in the utility's last rate proceeding, include a statement explaining whether the utility considered reducing the size of the replacement infrastructure to better match the utility's capacity needs and the results of that analysis;

10. A description of any expense increases or decreases that the utility anticipates will occur following completion of the infrastructure repair or replacement project; and;

11. The projected timeline and anticipated completion date for the repair or replacement project, including a detailed description of any target dates and significant milestones if the project will be completed in multiple phases. If the repair or replacement project is required by a governmental or regulatory agency, include any specific deadlines that have been imposed by that agency, and describe any penalties that will be incurred by the utility if the deadlines are not met.

(f) A description of any other funding sources that may be used for the project, including a breakdown of the estimated project costs that will be funded with the utility reserve fund, utility investment, and each available external funding source, such as a bank loan, government loan, or government grant, as applicable.

(g) A schedule showing the calculation of the annualized revenues for the most recent 12-month period using the rates in effect at the time the utility files its application for approval to create a utility reserve fund, broken down by customer class and meter size. This schedule may be omitted from the utility reserve fund portion of the application if filed in conjunction with an application for a rate proceeding that also requires an annualized revenue calculation.

(h) A schedule showing the calculation of the proposed utility reserve fund surcharge based on the number of bills by customer class and meter size for the most recent 12-month period, or test year if filed in conjunction with an application for a rate proceeding.

(i) Revised tariff sheets incorporating the utility reserve fund surcharge into the tariff. The utility must ~~shall~~ show the utility reserve fund surcharge as a separate charge in its tariff and on its customer bills.

(j) A statement indicating whether the applicant will secure the utility reserve fund through an interest-bearing escrow account or an irrevocable letter of credit. If the utility's request to create a utility reserve account is approved by the Commission, the utility will be required to provide documentation showing that the escrow account has been established or the irrevocable letter of credit has been obtained prior to implementation of the utility reserve fund surcharge.

(k) A description of the procedures that the utility will implement to segregate the monies collected from the utility reserve fund surcharge on the utility's books and records. Separate accounting records must be maintained to record all transactions associated with the collection, deposit, and use of monies designated for the utility reserve fund. A separate bank account may be used to segregate the utility reserve fund monies that are secured through an irrevocable letter of credit but is not required.

(l) A statement signed by an officer of the utility that the utility will comply with the noticing

requirements in Rule 25-30.4445, F.A.C., if the request is filed as a stand-alone application, Rule 25-22.0407, F.A.C., if the request is filed in conjunction with an application for a rate increase filed pursuant to Section 367.081(2)(a) or 367.0814, F.S., or Rule 25-30.446, F.A.C., if the request is filed in conjunction with a limited proceeding filed pursuant to Section 367.0822, F.S.

(m) An Asset Management Plan prepared by the Florida Rural Water Association may be provided in lieu of a capital improvement plan in paragraph (2)(e).

(3) Reporting Requirements. Any utility that receives approval from or is required by the Commission to create a utility reserve fund must keep an accurate and detailed account of all monies and report to the Commission all monies it receives from the utility reserve fund surcharge. The reporting requirement must shall begin when the utility's reserve fund surcharge tariff becomes effective. The utility must file periodic reports as follows:

(a) The utility must shall file a report with the Commission Clerk's office no later than the 20th of every month indicating the monthly and total amount of money deposited into, and monthly and total amount of disbursements made from the utility reserve fund as of the end of the preceding month. If the utility bills its customers less frequently than once a month, this reporting requirement may be modified to match the utility's normal billing frequency. A copy of a bank statement that separately identifies the utility reserve fund deposits and disbursements may serve as the monthly report.

(b) At least once every six months, the utility must shall also report the status of all eligible projects included in the utility reserve fund for which work was performed during the last six months, including the actual start date, the estimated or actual completion date, the costs incurred during the last six months, and the total cost for any projects completed during the last six months.

(c) The reports must shall continue as long as the utility reserve fund is in effect and until all funds have been disbursed either to pay for completed eligible projects or as refunds to customers.

(d) A request for disbursement from the utility reserve fund escrow account or authorization to use funds secured by an irrevocable letter of credit may be filed in conjunction with the utility's monthly or quarterly reports.

(e) The utility must shall also separately identify the utility reserve fund in its annual report filed with the Commission each year pursuant to Rule 25-30.110, F.A.C.

(f) The utility must shall file an updated capital improvement plan with the Commission at least once every three years for as long as the utility reserve fund remains active.

(4) DISBURSEMENT OF FUNDS. A utility requesting disbursement of funds from an escrow account or authorization to use funds secured by an irrevocable letter of credit must shall file the following information and supporting documentation:

(a) A statement explaining why the disbursement is needed, including a description of the completed project, or if a partial disbursement of funds is necessary prior to completion of the full project, a description of the completed phase of the project, purchase of materials, payments to contractors or vendors, or construction draws, as applicable;

(b) The date the project or phase of the project was completed and the replacement asset(s) was placed in service, as applicable;

(c) Documentation supporting the amount of the requested disbursement. Acceptable forms of documentation are: invoices, receipts, contractor application and request for payment forms, loan documents, documents showing proof of payment, and other information that shows detailed and verifiable project costs and payments;

(d) Documentation showing that the completed work was inspected or approved by the

governmental or regulatory authority that required the repair or replacement project, if applicable; and,

(e) Other documentation that demonstrates the project was completed, such as photographs of the completed work, may be submitted, but is not required.

(f) A utility may request the disbursement of funds from a utility reserve fund to assist with making an emergency repair or replacement of existing distribution and collection infrastructure that is nearing the end of its useful life or is detrimental to water quality or reliability of service that is critical to the operation of the utility facilities and resulted from events that were out of the utility's control, such as weather related damage, accidents, or defective parts. The utility's request for an emergency disbursement must include the following information:

1. The information required in paragraphs (4)(a) through (e), above,
2. A description of any future funding sources that may be available to assist the utility with the emergency repair or replacement costs, such as government assistance for weather damage, insurance benefits, or manufacturer warranties for defective parts,
3. A statement explaining how the utility will reimburse the utility reserve fund for the emergency disbursement through future funding sources, such as, government assistance, insurance benefits, manufacturer warranties, bank loans, or utility investment. If no funding sources will be available for reimbursement of the utility reserve fund, the utility must shall either provide a statement describing how the utility reserve fund project(s) or timeline may be modified to address the project funding needs without modifying the amount of the utility reserve fund surcharge, or provide the information required in subsection (5), below, to request a modification of the utility reserve fund surcharge.

(5) UTILITY RESERVE FUND MODIFICATIONS. A utility that must undertake a project that was not anticipated when the utility reserve fund was created or that must make significant modifications to a previously approved project may request a modification of the utility reserve fund at any time following creation of the fund or in the utility's next rate proceeding by filing the following information:

(a) A statement describing why the new project or modification of a previously approved project is necessary, and whether the utility is requesting a change in the utility reserve fund surcharge or only acknowledgement of the project modifications. If the new project or project modification is required by a governmental or regulatory agency, include a copy of the rule, regulation, order, or other regulatory directive that requires the new project or project modification; and,

(b) The information required in paragraph (2)(e) or (m), and paragraphs (f), (g), (h), and (i), if the utility is requesting a change in the utility reserve fund surcharge. Also, if the utility reserve fund is secured through an irrevocable letter of credit, the utility must shall provide an updated irrevocable letter of credit prior to implementation of the utility reserve fund surcharge increase.

(6) FINAL DISPOSITION OF UTILITY RESERVE FUND.

(a) The utility reserve fund surcharge must shall be discontinued after all approved eligible projects(s) have been completed, sufficient funds have been collected in the utility reserve fund to cover the cost of the approved eligible project(s), and the final disbursement has been made from the utility reserve fund. During the utility's next rate proceeding, the utility's rate base, capital structure, operating expenses, and rates must shall be adjusted as needed to reflect the completed projects. The amount of the new plant assets that are funded through a utility reserve fund must shall be offset with an equal addition to contributions-in-aid-of-construction.

(b) Any monies that remain in the utility reserve fund following the last disbursement for the

completed eligible project(s) must shall be refunded to the customers with interest in accordance with Rule 25-30.360, F.A.C.

(c) All monies collected and held in the utility reserve fund should remain with the utility regardless of any changes in utility ownership. If a utility's ownership changes through a transfer or abandonment, the Commission will shall determine whether the utility reserve fund should be continued as follows:

1. In the event that the utility's ownership changes through a transfer as provided in Rule 25-30.037, F.A.C., the transfer agreement must shall include provisions that state: that the utility reserve fund will shall remain with the utility following the close of the sale; that the seller must shall provide copies of all documents related to the utility reserve fund to the buyer, including the approved capital improvement plan, financial records, and status reports; whether the buyer requests to continue the utility reserve fund following the transfer; and whether the buyer will assume responsibility for the escrow account or obtain an irrevocable letter of credit to secure the utility reserve fund. If the buyer does not request to continue the utility reserve fund or does not provide sufficient documentation to guarantee the continued security of the utility reserve fund and compliance with the provisions set forth in this rule, all monies held in the utility reserve fund must shall be refunded to the customers with interest in accordance with Rule 25-30.360, F.A.C., and the utility reserve fund surcharge and utility reserve fund must shall be discontinued. However, if the transfer of ownership is requested pursuant to subsection 25-30.037(5), F.A.C., and will result in the transfer of ownership to an exempt entity other than a governmental utility, the buyer will shall not be required to obtain an escrow account or an irrevocable letter of credit.

2. In the event that the utility is abandoned as provided in Rule 25-30.090, F.A.C., all monies held in the utility reserve fund and all documents related to the utility reserve fund must shall remain with the utility and be turned over to the court-appointed receiver. If the utility remains under Commission jurisdiction following the abandonment, the court-appointed receiver must shall be responsible for managing the utility reserve fund in accordance with this rule and all applicable Commission Orders.

(d) If the utility fails to follow through with the eligible project(s) covered by the utility reserve fund or comply with the security, fund maintenance, or reporting requirements set forth in this rule, the Commission will shall initiate a review of the utility reserve fund and surcharge to determine whether the utility reserve fund and surcharge should be discontinued and whether all monies in the reserve fund should be refunded to the customers with interest in accordance with Rule 25-30.360, F.A.C.

*Rulemaking Authority 350.127(2), 367.081(2)(c), 367.121 FS. Law Implemented 367.081(2)(c) FS. History—New 6-20-17, Amended.*

**Rule 25-30.445, F.A.C., General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding.**

The Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule does not reiterate or paraphrase statutory material,
4. The rule is in proper form,
5. The rule reflects current use and procedure,
6. The statutory citations and citations to other rules are correct, and
7. The Uniform System of Accounts (USOA), which is incorporated by reference, was updated and the draft amendments to the rules reflect this change. The updated USOA is copyrighted and is not attached. The referenced form is current.

The Commission's Notice of Development of Rulemaking was published in Vol. 52, Number 59, of the Florida Administrative Register on March 26, 2026.

**25-30.445 General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding.**

(1) Each applicant for a limited proceeding must provide the following general information to the Commission:

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

(b) The type of business organization under which the applicant's operations are conducted; if the applicant is a corporation, the date of incorporation; the names and addresses of all persons who own 5 percent or more of the applicant's stock; or the names and addresses of the owners of the business;:-

(c) The number(s) of the Commission order(s), if any, in which the Commission most recently considered the applicant's rates for the system(s) involved;:-

(d) The address within the service area where the application is available for customer inspection during the time the rate application is pending;:- and

(e) A statement signed by an officer of the utility that the utility will comply with the noticing requirements in Rule 25-30.446, F.A.C.

(2) In a limited proceeding application:

(a) Each schedule must be cross-referenced to identify related schedules;:-

(b) Except for handwritten official company records, all data in the petition and application must be typed;:- and

(c) The original and three copies must be filed with the Office of Commission Clerk. The copies must be clearly labeled "COPY." If the application is e-filed, the utility must provide the required number of paper copies, clearly labeled "COPY," to the Office of Commission Clerk within seven calendar days after electronic filing.

(3) A filing fee as required in Rule 25-30.020, F.A.C., must be submitted at the time of application.

(4) The following minimum filing requirements must be filed with the utility's application for limited proceeding for a Class A or B water or wastewater utility:

(a) A detailed statement of the reason(s) why the limited proceeding has been requested.

(b) If the limited proceeding is being requested to recover costs required by a governmental or regulatory agency, provide the following:

1. A copy of any rule, regulation, order or other regulatory directive that has required or will require the applicant to make the improvement or the investment for which the applicant seeks recovery.

2. An estimate by a professional engineer, or other person, knowledgeable in design and construction of water and wastewater plants, to establish the projected cost of the applicant's investment and the period of time required for completion of construction.

(c) A schedule that provides the specific rate base components for which the utility seeks recovery. Supporting detail must be provided for each item requested, including:

1. The actual or projected cost(s);

2. The date the item will be or is projected to be placed in service;

3. Any corresponding adjustments that are required as a result of adding or removing the requested component(s) from rate base, which may include retirement entries; and,

4. Any other relevant supporting information.

(d) If the utility's application includes a request for recovery of plant in service, accumulated depreciation and depreciation expense, supporting detail must be provided by primary account as defined by the NARUC USOA Uniform System of Accounts, which are incorporated by reference in accordance with Rule 25-30.1150, F.A.C.

(e) A calculation of the weighted average cost of capital must be provided for the most recent 12-month period, using the mid-point of the range of the last authorized rate of return on equity, the current embedded cost of fixed-rate capital, the actual cost of short-term debt, the actual cost of variable-cost debt, and the actual cost of other sources of capital which were used in the last individual rate proceeding of the utility. If the utility does not have an authorized rate of return on equity, the utility must use the current leverage formula pursuant to Section 367.081(4)(f), F.S.

(f) If the utility is requesting recovery of operating expenses, the following information must be provided:

1. A detailed description of the expense(s) requested;

2. The total cost by primary account pursuant to the NARUC Uniform System of Accounts;

3. Supporting documentation or calculations; and,

4. Any allocations that are made between systems, affiliates or related parties. If allocations are made, submit full detail that shows the total amount allocated, a description of the basis of the allocation methodology, the allocation percentage applied to each allocated cost, and the workpapers supporting the calculation of the allocation percentages.

(g) Calculations for all items that will create cost savings or revenue impacts from the implementation of the requested cost recovery items.

(h) If the utility includes any other items where calculations are required, supporting documentation must be filed that reflects the calculations or assumptions made.

(i) A calculation of the revenue increase including regulatory assessment fees and income taxes, if appropriate.

(j) Annualized revenues for the most recent 12-month period using the rates in effect at the time the utility files its application for limited proceeding and a schedule reflecting this calculation by customer class and meter size.

(k) A schedule of current and proposed rates for all classes of customers.

(l) Schedules for the most recent 12-month period showing that, without any increased rates, the utility will earn below its authorized rate of return in accordance with Section 367.082, F.S.

The schedules must consist of a rate base, net operating income and cost of capital schedule with adjustments to reflect those consistent with the utility's last rate proceeding.

(m) If the limited proceeding is being requested to change the current rate structure, provide a copy of all workpapers and calculations used to calculate requested rates and allocations between each customer class. The test year must be the most recent 12-month period. In addition, the following schedules from Form PSC 1028 (12/20), entitled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements," which is incorporated by reference in Rule 25-30.437, F.A.C., must be provided:-

1. Schedule E-2, entitled "Revenue Schedule at Present and Proposed Rates."

2. Schedule E-14, entitled "Billing Analysis Schedules." Only an original ~~original~~ and one copy is required.

(n) Revised tariff sheets should not be filed with the application.

(o) A water utility's application for limited proceeding must also include:

1. A copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years; and;

2. A copy of the utility's most recent secondary water quality standards test results.

(5) In addition to the requirements stated in subsections (1) through (3), the following minimum filing requirements must be filed with the utility's application for limited proceeding for a Class C water or wastewater utility:

(a) A detailed statement of the reason(s) why the limited proceeding has been requested.

(b) If the limited proceeding is being requested to recover costs required by a governmental or regulatory agency, provide a copy of any rule, regulation, order or other regulatory directive that has required or will require the applicant to make the improvement or the investment for which the applicant seeks recovery.

(c) A schedule that provides the specific rate base components for which the utility seeks recovery, if known. Supporting detail must be provided for each item requested, including:

1. The actual or projected cost(s);

2. The date the item will be or is projected to be placed in service;

3. Any corresponding adjustments, if known, that are required as a result of adding or removing the requested component(s) from rate base, which may include retirement entries; and;

4. Any other relevant supporting information, if known.

(d) If the utility is requesting recovery of operating expenses, provide an itemized description of the expense(s), including the cost and any available supporting documentation or calculations.

(e) Provide a description of any known items that will create cost savings or revenue impacts from the implementation of the requested cost recovery items.

(f) A calculation of the revenue increase including regulatory assessment fees and income taxes, if applicable.

(g) Annualized revenues for the most recent 12-month period using the rates in effect at the time the utility files its application for limited proceeding and a schedule reflecting this calculation by customer class and meter size.

(h) A Class C water utility's application for limited proceeding must also include:

1. A copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years; and,

2. A copy of the utility's most recent secondary water quality standards test results.

(6) A limited proceeding will not be allowed if:

(a) The utility's filing includes more than six separate projects for which recovery is sought. Corresponding adjustments for a given project are not subject to the above limitation;

(b) The requested rate increase exceeds 30 percent;

(c) The utility has not had a rate case within seven years of the date the petition for limited proceeding is filed with the Commission; or

(d) The limited proceeding is filed as the result of the complete elimination of either the water or wastewater treatment process.

(7) The utility must provide a statement in its filing to the Commission that addresses whether the utility's rate base has declined or whether any expense recovery sought by the utility is offset by customer growth since its most recent rate proceeding or will be offset by future customer growth expected to occur within one year of the date new rates are implemented.

*Rulemaking Authority 350.127(2), 367.121(1)(a) FS. Law Implemented 367.081, 367.0812, 367.0822, 367.121(1)(a), 367.145(2) FS. History—New 3-1-04, Amended 5-30-17, 5-16-22,*

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**D.**  
**RULES THE COMMISSION HAS DETERMINED**  
**SHOULD BE REPEALED AND CODED VERSIONS**  
**OF THOSE RULES**

Section 120.5435(6)(d), F.S.

**DISCUSSION OF RULES THE COMMISSION HAS DETERMINED SHOULD BE  
REPEALED AND CODED VERSIONS OF THOSE RULES**

Pursuant to Section 120.5435(6)(d), F.S., the Commission has determined that the following rules should be repealed:

Rule 25-9.020, F.A.C.	Front Cover
Rule 25-9.060, F.A.C.	Front Cover
Rule 25-9.071, F.A.C.	Back Cover
Rule 25-30.010, F.A.C.	Rules for General Application

For each rule the Commission has determined should be repealed, the Commission provides the following assessments:

**Rule 25-9.020, F.A.C., Front Cover**

Pursuant to Section 120.5435(6)(d), F.S., the Commission has determined that the rule should be repealed because the information required by this rule is duplicative of the information required by Rule 25-9.021, F.A.C. In addition, requiring this information is no longer current practice.

In reaching this determination, the Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule reiterates or paraphrases statutory material,
4. The rule is in proper form,
5. The rule is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements,
6. The rule does not reflect current use and procedure, and
7. This rule does not contain any statutory citations or reference any other rules, and it contains no materials incorporated by reference.

The Commission intends to repeal this rule because it is unnecessary and is repetitive of what is required for the Title Page addressed in Rule 25-9.021, F.A.C.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.020 Front Cover.**

~~The front cover shall identify the volume as the rate book or tariff filed by the particular utility with the Florida Public Service Commission governing the sale of the specific utility service provided.~~

*Rulemaking Authority 350.127(2), 366.05(1), 367.121 FS. Law Implemented 366.05(1), 367.091 FS. History—New 1-8-75, Formerly 25-9.20. Repealed\_\_\_\_\_.*

**Rule 25-9.060, F.A.C., Front Cover**

Pursuant to Section 120.5435(6)(d), F.S., the Commission has determined that the rule should be repealed because the information required by this rule is duplicative of the information required by Rule 25-9.061, F.A.C. In addition, requiring this information is no longer current practice.

In reaching this determination, the Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule reiterates or paraphrases statutory material,
4. The rule is in proper form,
5. The rule is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements,
6. The rule does not reflect current use and procedure, and
7. This rule does not contain any statutory citations or reference any other rules, and it contains no materials incorporated by reference.

The Commission intends to repeal this rule because it is unnecessary and is repetitive of what is required for the Title Page addressed in Rule 25-9.061, F.A.C.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

**25-9.060 Front Cover.**

~~The front cover shall identify the volume as the rate book submitted by the particular utility with the Florida Public Service Commission governing the specific utility service provided.~~

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.60. Repealed\_\_\_\_\_.*

Kenneth J. Plante, Coordinator

March 30, 2026

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### **Rule 25-9.071, F.A.C., Back Cover**

Pursuant to Section 120.5435(6)(d), F.S., the Commission has determined that the rule should be repealed because the rule is unnecessary and did not serve any purpose.

In reaching this determination, the Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule reiterates or paraphrases statutory material,
4. The rule is in proper form,
5. The rule is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements,
6. The rule does not reflect current use and procedure, and
7. This rule does not contain any statutory citations or reference any other rules, and it contains no materials incorporated by reference.

The Commission intends to repeal this rule because it is unnecessary and makes no sense.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

#### **25-9.071 Back Cover.**

~~Will be the back cover.~~

*Rulemaking Authority 366.05(1) FS. Law Implemented 366.04(2)(b) FS. History—New 8-9-79, Formerly 25-9.71. Repealed.*

### **Rule 25-30.010, F.A.C., Rules for General Application**

Pursuant to Section 120.5435(6)(d), F.S., the Commission has determined that the rule should be repealed because the rule is unnecessary and only served as an introduction to the other rules in that section.

In reaching this determination, the Commission has reviewed the factors contained in Section 120.5435(4), F.S., and determined:

1. The rule is a valid exercise of delegated legislative authority,
2. The Commission has statutory authority for the rule,
3. The rule reiterates or paraphrases statutory material,
4. The rule is in proper form,
5. The rule is consistent with expressed legislative intent pertaining to the specific provisions of law which the rule implements,
6. The rule does not reflect current use and procedure, and
7. The statutory citation is correct, and it contains no reference any other rules or materials incorporated by reference.

The Commission intends to repeal this rule because it is unnecessary; it serves no purpose other than to be an introduction to the other rules in that section.

The Commission's Notice of Development of Rulemaking was published in Vol. 52 Number 57 of the Florida Administrative Register on March 24, 2026.

#### **25-30.010 Rules for General Application.**

~~The rules hereinafter set forth are for general application and are subject to such changes and modifications, permitted by law, as the Commission from time to time may determine advisable. The rules are supplementary to the Water and Wastewater System Regulatory Law, Chapter 367, F.S.~~

*Rulemaking Authority 367.121 FS. Law Implemented 367.121 FS. History—New 2-3-70, Amended 9-12-74, Formerly 25-10.01, 25-10.001, Amended 1-31-00, Repealed \_\_\_\_\_.*

**ATTACHMENT**  
**WITH UPDATED FORMS**

FORM NUMBER	RULE NUMBER
PSC/TEL 26 (12/11)	25-4.0131
PSC/AFD 010 WL (02/05)	25-30.120
PSC/AFD 010 WS (02/05)	25-30.120
PSC/AFD 017 WL (02/05)	25-30.120
PSC/AFD 017 WS (02/05)	25-30.120
PSC/AFD 67 (01/99)	25-7.0131
PSC/ECO 68 (01/24)	25-6.0131
PSC/ELO 69 (01/24)	25-6.0131
PSC/ECO 70 (01/24)	25-6.0131
PSC/AFD 71 (07/96)	25-7.0131
PSC/AIT 124 (12/11)	25-4.0161 25-6.0131 25-7.0131 25-7.101 25-30.120
PSC/TEL 159 (12/11)	25-4.0131
PSC/AFD 244 (02/98)	25-7.101
PSC 1001 (12/15)	25-30.033
PSC 1032 (05/22)	25-30.110
PSC 1033 (05/22)	25-30.110
PSC XXXX (XX/26)	25-30.434

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE  
**Pay Telephone Service Provider Regulatory Assessment Fee Return**

Florida Public Service Commission

STATUS:

- Actual Return
- Estimated Return
- Amended Return

(See Filing Instructions on Back of Form)

PERIOD COVERED:

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY	
Check #	_____
\$ _____	06-03-001 003001
\$ _____	E
\$ _____	P 06-03-001 004011
\$ _____	I
Postmark Date	_____
Initials of Preparer	_____

\_\_\_\_\_  
 (Name of Company) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	AMOUNT
1.	Gross Operating Revenue (Florida)	\$ _____
2.	Gross Intrastate Revenue	_____
3.		
	<b>Less:</b> Amounts Paid to Other Telecommunications Companies <sup>(1)</sup> (see "2. Fees" on back)	( _____ )
4.	<b>TOTAL REVENUES for Regulatory Assessment Fee Calculation</b> (Line 2 less Line 3)	\$ _____
5.	<b>REGULATORY ASSESSMENT FEE DUE</b> - (Multiply Line 4 by <b>0.0016</b> . If more than \$100, enter amount. If less, enter \$100.) <sup>(2)</sup>	_____
6.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	_____
7.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	_____
8.	Extension Payment Fee (see "4. Extension" on back)	_____
9.	<b>TOTAL AMOUNT DUE</b> (Add lines 5 through 8)	\$ _____
10.	Number of pay telephones in operation at close of period covered by this Return	_____

(1) These amounts must be **intrastate only** and must be verifiable (see "2. Fees" on back).  
 (2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$100 shall be imposed as provided in Section 364.336, Florida Statutes.

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
 (Signature of Company Official) (Title) (Date)

\_\_\_\_\_  
 Telephone Number ( ) Fax Number ( )

(Preparer of Form - Please Print Name)

F.E.I. No. \_\_\_\_\_

**FLORIDA PUBLIC SERVICE COMMISSION**  
Instructions For Filing Regulatory Assessment Fee Return  
(Pay Telephone Service Provider)

1. **WHEN TO FILE:** For companies which owed a total of **\$10,000 or more** of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return is required twice a year and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

For companies which owed a total of **less than \$10,000** of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before January 30* for the prior twelve-month period January 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each company shall pay 0.0016 of its gross operating revenues derived from intrastate business, as referenced in Rule 25-4.0161(2)(a), F.A.C., for 2011 and as referenced in Rule 25-4.0161(2)(b), F.A.C., for 2012 and beyond. Gross Operating Revenues are defined as the total revenues before expenses. Gross Intrastate Operating Revenues are defined as revenues from calls originating and terminating within Florida. Do not deduct any expenses, taxes, or uncollectibles from these amounts other than the amount on Line 3.

On Line 3, deduct any amounts paid to another telecommunications company for the use of any telecommunications network (including installation charges) to provide service to its customers. **Do not deduct any taxes, federal subscriber line charges, interstate long distance access charges, or amounts paid for nonregulated services such as voice mail, inside wire maintenance, or equipment purchases/rentals. DEDUCTIONS MUST BE INTRASTATE ONLY AND MUST BE VERIFIABLE.**

3. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 6). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 7). A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.

*When a company fails to timely file a Regulatory Assessment Fee Return, the Commission has the authority to order the company to pay a penalty and/or cancel the company's certificate. The company will have an opportunity to respond to any proposed Commission action.*

4. **EXTENSION:** A company, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form PSC XXXX (XX/26) (PSC/ADM 124), two weeks prior to the filing date. When an extension is granted, a charge shall be added to the amount due (Line 8):

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a company may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the company shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **FEE ADJUSTMENTS:** You will be notified as to the amount and reason for any fee adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment. The company may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
6. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your records, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. **Make your check payable to the Florida Public Service Commission.** If you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
  
ATTENTION: Fiscal Services

7. **ADDITIONAL ASSISTANCE:** If you need additional assistance in preparing your Regulatory Assessment Fee Return or regarding telecommunications facilities, please contact the Division of Economics at (850) 413-6410 ~~Office of Industry Development and Market Analysis at (850) 413-7160~~. This office may be contacted at the above-referenced address, directing correspondence to the attention of the office.

# Large Water Utility Regulatory Assessment Fee Return

## Florida Public Service Commission

(See Filing Instructions on Back of Form)

**STATUS:**

- Actual Return
- Estimated Return
- Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 0604001  
003001

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 0604001  
004010

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

(Name of Utility)	(Address)	(City/State)	(Zip)
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	# _____	# _____	# _____
<b>Florida Public Service Commission Certificate</b>			
<b>WATER OPERATING REVENUES</b>			
1. Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
<b>MEASURED WATER REVENUES</b>			
2. Residential Revenues (461.1)	_____	_____	_____
3. Commercial Revenues (461.2)	_____	_____	_____
4. Industrial Revenues (461.3)	_____	_____	_____
5. Revenues from Public Authorities (461.4)	_____	_____	_____
6. Multiple Family Dwelling Revenues (461.5)	_____	_____	_____
7. <b>TOTAL METERED SALES</b>	\$ _____	\$ _____	\$ _____
<b>FIRE PROTECTION REVENUES</b>			
8. Public Fire Protection (462.1)	_____	_____	_____
9. Private Fire Protection (462.2)	_____	_____	_____
10. <b>TOTAL FIRE PROTECTION REVENUE</b>	\$ _____	\$ _____	\$ _____
11. Other Sales to Public Authorities (464)	_____	_____	_____
12. Sales to Irrigation Customers (465)	_____	_____	_____
13. SALES FOR RESALE (466)	_____	_____	_____
14. Interdepartmental Sales (467)	_____	_____	_____
15. <b>TOTAL WATER SALES</b> (Lines 1+7+10+11+12+13+14)	\$ _____	\$ _____	\$ _____
<b>OTHER WATER REVENUES</b>			
16. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (469)	_____	_____	_____
17. Forfeited Discounts (470)	_____	_____	_____
18. Miscellaneous Service Revenues (471)	_____	_____	_____
19. Rents From Water Property (472)	_____	_____	_____
20. Interdepartmental Rents (473)	_____	_____	_____
21. Other Water Revenues (474) Describe:	_____	_____	_____
<b>Describe:</b>	_____	_____	_____
22. <b>TOTAL OTHER WATER REVENUES</b> (Lines 16+17+18+19+20+21)	\$ _____	\$ _____	\$ _____
23. <b>TOTAL WATER OPERATING REVENUES</b> <sup>(1)</sup> (Lines 15+22)	\$ _____	\$ _____	\$ _____
24. <b>Less:</b> Expense for Purchased Water From FPSC-Regulated Utility	( _____ )	( _____ )	( _____ )
25. <b>NET WATER OPERATING REVENUES</b> (Line 23 Less Line 24)	_____	_____	_____
26. <b>REGULATORY ASSESSMENT FEE DUE</b> – (Multiply Line 25 by <b>0.045</b> ) (If more than \$25, enter amount. If less, enter \$25) <sup>(2)</sup>	_____	_____	_____
27. <b>Less:</b> Payment for January 1-June 30 Period	_____	( _____ )	( _____ )
28. <b>Less:</b> Approved Prior-Period Credit	_____	( _____ )	( _____ )
29. <b>NET REGULATORY ASSESSMENT FEE</b> (See #11 on back)	\$ _____	_____	_____
30. Penalty for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
31. Interest for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
32. Extension Payment Fee (see "5. Extension" on back)	_____	_____	_____
33. <b>TOTAL AMOUNT DUE</b> (Line 29 + 30 + 31 +32)	\$ _____	_____	_____

<sup>(1)</sup>These amounts must agree with Annual Report Schedule F-3

<sup>(2)</sup>As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25; see Item #7 on back)

**If service was purchased from a regulated utility, please insert its name:** \_\_\_\_\_

*This form must be completed and returned regardless of the amount of revenues reported.*

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

_____ (Signature of Utility Official)	_____ (Title)	_____ (Date)
(Please Print Name)	Telephone Number ( ) _____	Fax Number ( ) _____

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Large Water Utility)

1. **WHO MUST FILE:** Each large regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the six-month periods, January 1 through June 30 and July 1 through December 31, preceding the due date as reflected in the following paragraph. A large utility is defined as a utility with annual revenues of \$200,000 or more based on the most recent prior calendar year.

2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

3. **FEES:** Each Commission-regulated utility shall pay the presently established percentage (Line 26) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.

4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 30). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 31).

5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AIT-124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.

7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues** to report or if the minimum amount is due.

8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.

9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services
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10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 ~~(850) 413-6900~~ or at the above-referenced address, changing the Attention Line.

11. **AMOUNT OF REVENUES TO BE REPORTED:** For the January 1 through June 30 reporting period, the amount of gross operating revenues to be reported is for that period. However, for the July 1 through December 31 reporting period, the amount of gross operating revenues to be reported is for the entire 12-month period of January 1 through December 31. After calculating the regulatory assessment fee due for the 12-month period (Line 26), deduct the payment made for the January 1 through June 30 period (Line 27), Less Line 28 (if applicable), to determine the **NET REGULATORY ASSESSMENT FEE, Line 29.**

# Small Water Utility Regulatory Assessment Fee Return

## Florida Public Service Commission

(See Filing Instructions on Back of Form)

**STATUS:**

- Actual Return  
 Estimated Return  
 Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 0604001  
003001

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 0604001  
004010

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

(Name of Utility)	(Address)	(City/State)	(Zip)
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**Florida Public Service Commission Certificate**

	# _____	# _____	# _____
WATER OPERATING REVENUES	\$ _____	\$ _____	\$ _____
1. Unmetered Water Revenues (460)	_____	_____	_____
MEASURED WATER REVENUES	_____	_____	_____
2. Residential Revenues (461.1)	_____	_____	_____
3. Commercial Revenues (461.2)	_____	_____	_____
4. Industrial Revenues (461.3)	_____	_____	_____
5. Revenues from Public Authorities (461.4)	_____	_____	_____
6. Multiple Family Dwelling Revenues (461.5)	_____	_____	_____
7. <b>TOTAL METERED SALES</b>	\$ _____	\$ _____	\$ _____
FIRE PROTECTION REVENUES	_____	_____	_____
8. Public Fire Protection (462.1)	_____	_____	_____
9. Private Fire Protection (462.2)	_____	_____	_____
10. <b>TOTAL FIRE PROTECTION REVENUE</b>	\$ _____	\$ _____	\$ _____
11. Other Sales to Public Authorities (464)	_____	_____	_____
12. Sales to Irrigation Customers (465)	_____	_____	_____
13. SALES FOR RESALE (466)	_____	_____	_____
14. Interdepartmental Sales (467)	_____	_____	_____
15. <b>TOTAL WATER SALES (Lines 1+7+10+11+12+13+14)</b>	\$ _____	\$ _____	\$ _____
OTHER WATER REVENUES	_____	_____	_____
16. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (469)	_____	_____	_____
17. Forfeited Discounts (470)	_____	_____	_____
18. Miscellaneous Service Revenues (471)	_____	_____	_____
19. Rents From Water Property (472)	_____	_____	_____
20. Interdepartmental Rents (473)	_____	_____	_____
21. Other Water Revenues (474) Describe:	_____	_____	_____
<i>Describe:</i>	_____	_____	_____
22. <b>TOTAL OTHER WATER REVENUES (Lines 16+17+18+19+20+21)</b>	\$ _____	\$ _____	\$ _____
23. <b>TOTAL WATER OPERATING REVENUES (Lines 15+22)<sup>(1)</sup></b>	\$ _____	\$ _____	\$ _____
24. <b>Less:</b> Expense for Purchased Water From FPSC-Regulated Utility	( _____ )	( _____ )	( _____ )
25. <b>NET WATER OPERATING REVENUES (Line 23 Less Line 24)</b>	_____	_____	_____
26. <b>REGULATORY ASSESSMENT FEE DUE – (Multiply Line 25 by 0.045)</b>	_____	_____	_____
(If more than \$25, enter amount. If less, enter \$25) <sup>(2)</sup>	_____	_____	_____
27. <b>Less:</b> Approved Prior-Period Credit	_____	_____	( _____ )
28. <b>NET REGULATORY ASSESSMENT FEE (Line 26 Less Line 27)</b>	_____	\$ _____	_____
29. Penalty for Late Payment	_____	_____	_____
30. Interest for Late Payment	_____	_____	_____
31. Extension Payment Fee (see "5. Extension" on back)	_____	_____	_____
32. <b>TOTAL AMOUNT DUE (Line 28 + 29 + 30)</b>	_____	\$ _____	_____

<sup>(1)</sup>These amounts must agree with Annual Report Schedule F-3  
<sup>(2)</sup>As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see Item #7 on back)

**If service was purchased from a regulated utility, please insert its name:** \_\_\_\_\_

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)	(Title)	(Date)
(Please Print Name)	Telephone Number ( ) _____	Fax Number ( ) _____
F.E.I. No. _____		

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Small Water Utility)

1. **WHO MUST FILE:** Each small regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the 12-month period, January 1 through December 31, preceding the due date as reflected in the following paragraph. A small utility is defined as a utility with annual revenues of **less than \$200,000** based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked before March 31 for the report period January 1 through December 31. However, if March 31 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
3. **FEES:** Each Commission-regulated utility shall pay the presently established percentage (Line 26) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 29). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 30).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (~~PSC/AIT-124~~), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by March 31. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. A **Regulatory Assessment Fee Return** must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services
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10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of Economics Accounting and Finance at (850) 413-6410 (~~(850) 413-6900~~) or at the above-referenced address, changing the Attention Line.

# Large Wastewater Utility Regulatory Assessment Fee Return

## Florida Public Service Commission

(See Filing Instructions on Back of Form)

**STATUS:**

- Actual Return
- Estimated Return
- Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_  
 \$ \_\_\_\_\_ 0604002  
 \_\_\_\_\_ 003001  
 \$ \_\_\_\_\_ E  
 \$ \_\_\_\_\_ P 0604002  
 \_\_\_\_\_ 004011  
 \$ \_\_\_\_\_ I  
 Postmark Date \_\_\_\_\_  
 Initials of Preparer \_\_\_\_\_

(Name of Utility)	(Address)	(City/State)	(Zip)
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<b>Florida Public Service Commission Certificate</b>	# _____	# _____	# _____
<b>WASTEWATER OPERATING REVENUES</b>			
<b>FLAT-RATE REVENUES</b>			
1. Residential Revenues (521.1)	\$ _____	\$ _____	\$ _____
2. Commercial Revenues (521.2)	_____	_____	_____
3. Industrial Revenues (521.3)	_____	_____	_____
4. Revenues from Public Authorities (521.4)	_____	_____	_____
5. Multiple Family Dwelling Revenues (521.5)	_____	_____	_____
6. Other Revenues (521.6)	_____	_____	_____
<b>7. TOTAL FLAT-RATE REVENUES</b>	\$ _____	\$ _____	\$ _____
<b>MEASURED REVENUES</b>			
8. Residential Revenues (522.1)	_____	_____	_____
9. Commercial Revenues (522.2)	_____	_____	_____
10. Industrial Revenues (522.3)	_____	_____	_____
11. Revenues from Public Authorities (522.4)	_____	_____	_____
12. Multiple Family Dwelling Revenues (522.5)	_____	_____	_____
<b>13. TOTAL MEASURED REVENUES</b>	\$ _____	\$ _____	\$ _____
14. Revenues from Public Authorities (523)	_____	_____	_____
15. Revenues from Other Systems (524)	_____	_____	_____
16. Interdepartmental Revenues (525)	_____	_____	_____
<b>17. TOTAL OPERATING REVENUES (Lines 7+13+14+15+16)</b>	\$ _____	\$ _____	\$ _____
<b>OTHER WASTEWATER REVENUES</b>			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)	_____	_____	_____
19. Sales of Sludge (531)	_____	_____	_____
20. Forfeited Discounts (532)	_____	_____	_____
21. Rents from Wastewater Property (534)	_____	_____	_____
22. Interdepartmental Rents (535)	_____	_____	_____
23. Other Wastewater Revenues (536) Describe:	_____	_____	_____
<i>Describe:</i>	_____	_____	_____
<b>24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)</b>	\$ _____	\$ _____	\$ _____
<b>25. TOTAL WASTEWATER REVENUES (Lines 17+24)<sup>(1)</sup></b>	\$ _____	\$ _____	\$ _____
26. Less: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility	( _____ )	( _____ )	( _____ )
<b>27. NET WASTEWATER REVENUES (Line 25 Less Line 26)</b>	_____	_____	_____
<b>REGULATORY ASSESSMENT FEE DUE – (Multiply Line 27 by 0.045)</b>			
28. (If more than \$25, enter amount. If less, enter \$25) <sup>(2)</sup>	_____	_____	_____
29. Less: Payment for January 1 – June 30 Period		( _____ )	
30. Less: Approved Prior-Period Credit		( _____ )	
<b>31. NET REGULATORY ASSESSMENT FEE (See#11 on back)</b>		\$ _____	
32. Penalty for Late Payment (see “4. Failure to File by Due Date” on back)		_____	
33. Interest for Late Payment (see “4. Failure to File by Due Date” on back)		_____	
34. Extension Payment (see “5. Extension” on back)		_____	
<b>35. TOTAL AMOUNT DUE (Line 31+32+33+34)</b>		\$ _____	

<sup>(1)</sup>These amounts must agree with Annual Report Schedule F-3  
<sup>(2)</sup>As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see Item #7 on back)

**If service was purchased from a regulated utility, please insert its name:** \_\_\_\_\_

**AS PROVIDED IN SECTION 350.113, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$25**

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)	(Title)	(Date)
(Please Print Name)	Telephone Number ( ) _____	Fax Number ( ) _____

F.E.I. No. \_\_\_\_\_

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Large Wastewater Utility)

1. **WHO MUST FILE:** Each large regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the 12-month period, January 1 through December 31, preceding the due date as reflected in the following paragraph. A large utility is defined as a utility with annual revenues of \$200,000 or more based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.

3. **FEES:** Each Commission-regulated utility shall pay the presently established percentage (Line 28) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 31). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 32).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AIT-124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services
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10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of Economics Accounting and Finance at (850) 413-6410 (~~850-413-6900~~) or at the above-referenced address, changing the Attention line.
11. **AMOUNT OF REVENUES TO BE REPORTED:** For the January 1 through June 30 reporting period, the amount of gross operating revenues to be reported is for that period. However, for the July 1 through December 31 reporting period, the amount of gross operating revenues to be reported is for the entire 12-month period of January 1 through December 31. After calculating the regulatory assessment fee due for the 12-month period (Line 28), deduct the payment made for the January 1 through June 30 period (Line 29) to determine the TOTAL AMOUNT DUE (Line 34).

# Small Wastewater Utility Regulatory Assessment Fee Return

## Florida Public Service Commission

(See Filing Instructions on Back of Form)

**STATUS:**

- Actual Return
- Estimated Return
- Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 0604002  
000000

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 0604002  
000000

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

(Name of Utility)	(Address)	(City/State)	(Zip)
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	# _____	# _____	# _____
<b>Florida Public Service Commission Certificate</b>			
<b>WASTEWATER OPERATING REVENUES</b>			
<b>FLAT-RATE REVENUES</b>			
1. Residential Revenues (521.1)	\$ _____	\$ _____	\$ _____
2. Commercial Revenues (521.2)	_____	_____	_____
3. Industrial Revenues (521.3)	_____	_____	_____
4. Revenues from Public Authorities (521.4)	_____	_____	_____
5. Multiple Family Dwelling Revenues (521.5)	_____	_____	_____
6. Other Revenues (521.6)	_____	_____	_____
7. <b>TOTAL FLAT-RATE REVENUES</b>	\$ _____	\$ _____	\$ _____
<b>MEASURED REVENUES</b>			
8. Residential Revenues (522.1)	_____	_____	_____
9. Commercial Revenues (522.2)	_____	_____	_____
10. Industrial Revenues (522.3)	_____	_____	_____
11. Revenues from Public Authorities (522.4)	_____	_____	_____
12. Multiple Family Dwelling Revenues (522.5)	_____	_____	_____
13. <b>TOTAL MEASURED REVENUES</b>	\$ _____	\$ _____	\$ _____
14. Revenues from Public Authorities (523)	_____	_____	_____
15. Revenues from Other Systems (524)	_____	_____	_____
16. Interdepartmental Revenues (525)	_____	_____	_____
17. <b>TOTAL OPERATING REVENUES (Lines 7+13+14+15+16)</b>	\$ _____	\$ _____	\$ _____
<b>OTHER WASTEWATER REVENUES</b>			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)	_____	_____	_____
19. Sales of Sludge (531)	_____	_____	_____
20. Forfeited Discounts (532)	_____	_____	_____
21. Rents from Wastewater Property (534)	_____	_____	_____
22. Interdepartmental Rents (535)	_____	_____	_____
23. Other Wastewater Revenues (536) Describe:	_____	_____	_____
<i>Describe:</i>	_____	_____	_____
24. <b>TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)</b>	\$ _____	\$ _____	\$ _____
25. <b>TOTAL WASTEWATER REVENUES*(Lines 17+24) <sup>(1)</sup></b>	\$ _____	\$ _____	\$ _____
26. <b>Less: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility</b>	( _____ )	( _____ )	( _____ )
27. <b>NET WASTEWATER REVENUES (Line 25 Less Line 26)</b>	_____	_____	_____
28. <b>REGULATORY ASSESSMENT FEE DUE – (Multiply Line 27 by 0.045)</b> (If more than \$25, enter amount. If less, enter \$25) <sup>(2)</sup>	_____	_____	_____
29. <b>Less: Approved Prior-Period Credit</b>	_____	( _____ )	_____
30. <b>NET REGULATORY ASSESSMENT FEE (Line 28 Less Line 29)</b>	_____	\$ _____	_____
31. Penalty for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
32. Interest for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
33. Extension Payment Fee (see "5. Extension" on back)	_____	_____	_____
34. <b>TOTAL AMOUNT DUE (Line 30+31+32+33)</b>	_____	\$ _____	_____

<sup>(1)</sup> These amounts must agree with Annual Report Schedule F-3  
<sup>(2)</sup> As provided in Section 350.113, Florida Statutes, the minimum Annual Fee is \$25; see Item #7 on back

**If service was purchased from a regulated utility, please insert its name:** \_\_\_\_\_

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)	(Title)	(Date)
(Please Print Name)	Telephone Number ( ) _____	Fax Number ( ) _____

F.E.I. No. \_\_\_\_\_

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Small Wastewater Utility)

1. **WHO MUST FILE:** Each small regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the 12-month period, January 1 through December 31, preceding the due date as reflected in the following paragraph. A small utility is defined as a utility with annual revenues of **less than \$200,000** based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked before March 31 for the report period January 1 through December 31. However, if March 31 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
3. **FEES:** Each Commission-regulated utility shall pay the presently established percentage (Line 28) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 31). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 32).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30 day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (~~PSC/AIT-124~~), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by March 31. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return** must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services
---

10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~(850) 413-6900~~) or at the above-referenced address, changing the Attention line.

# Investor-Owned Natural Gas Utility Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 06-01-001  
003001

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 06-01-001  
004011

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

(Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS
1.	<b>GAS SERVICE REVENUES:</b>		24.	Deferred Conservation Cost Recovery	
2.	Residential Sales (480)	\$ _____		Revenues	\$ _____
3.	Commercial Sales (481)	_____	25.	Unbilled Revenues	_____
4.	Industrial Sales (481)	_____	26.	Other	_____
5.	Other Sales to Public Authorities (482)	_____	27.	Provision for Rate Refund (496)	_____
6.	Interdepartmental Sales (484)	_____	28.	Pipeline Refunds	_____
7.	<b>Total Sales to Ultimate Consumers</b>	\$ _____	29.	Other Refunds	_____
8.	Sales for Resale (483)	_____	30.	<b>Total Other Operating Revenues</b>	\$ _____
9.	<b>Total Natural Gas Service Revenues</b>	\$ _____	31.	<b>Total Gas Operating Revenues</b>	\$ _____
10.	Revenues from Manufactured Gas	_____	32.	Adjustments: (Specify)	_____
11.	<b>Total Gas Service Revenues:</b>	\$ _____	33.	_____	_____
12.	<b>OTHER OPERATING REVENUES</b>		34.	_____	_____
13.	Intrautility Transfers (485)	_____	35.	_____	_____
14.	Forfeited Discounts (487)	_____	36.	<b>Total Adjustments</b>	\$ _____
15.	Miscellaneous Service Revenues (488)	_____	37.	Revenues Subject to Regulatory	
16.	Revenue from Transportation of			Assessment Fee	_____
	Others' Gas (489)	_____	38.	<b>REGULATORY ASSESSMENT FEE</b>	
17.	Sales of Products Extracted from			<b>RATE</b>	<b>0.005</b>
	Natural Gas (490)	_____	39.	<b>REGULATORY ASSESSMENT FEE</b>	
18.	Revenue from Natural Gas Processed			<b>DUE (Line 37 x Line 38)<sup>(1)</sup></b>	\$ _____
	by Others (491)	_____	40.	<b>Less: Payment for Jan. 1 – Jun. 30</b>	
19.	Incidental Gasoline and Oil Sales (492)	_____		Period	( _____ )
		_____		<b>NET REGULATORY ASSESSMENT</b>	
20.	Rent From Gas Property (493)	_____	41.	<b>FEE DUE (see #2 on back)</b>	_____
21.	Interdepartmental Rents (494)	_____	42.	Penalty for Late Payment (see #3 on back)	_____
22.	<b>OTHER GAS REVENUES (495)</b>	_____	43.	Interest For Late Payment (see #3 on back)	_____
23.	Deferred Purchased Gas Adjustment		44.	Extension Payment Fee (see #4 on back)	_____
	Revenues	_____	45.	<b>TOTAL AMOUNT DUE</b>	\$ _____

<sup>(1)</sup> As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25 (see Item #5 on back)**

**THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED**

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
(Signature of Utility Official) (Title) (Date)

\_\_\_\_\_  
(Please Print Name) Telephone Number ( ) Fax Number ( )

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Investor-Owned Natural Gas Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 38 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-7.0131(1)(a), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.

3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 42). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 43).

4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AIT-124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**

6. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.

7. **MAILING INSTRUCTIONS:** Please complete this form, retain the last copy for your records, and return the original and the remaining copy in the enclosed preaddressed envelope. This will assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

8.

Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
  
ATTENTION: Fiscal Services

9. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics Accounting and Finance at (850) 413-6410 ~~(850) 413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

# Investor-Owned Electric Utility Regulatory Assessment Fee Return

## Florida Public Service Commission

(See Filing Instructions on Back of Form)

**STATUS:**

- Actual Return
- Estimated Return
- Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 06-02-002  
003001

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 06-02-002  
004011

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

(Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	<b>Total Sales to Ultimate Consumers</b>	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	<b>Total Sales of Electricity</b>	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	<b>Total Revenue Net of Refunds</b>	\$ _____	\$ _____	\$ _____
13.	OTHER OPERATING REVENUES:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Deferred Fuel Revenues	_____	_____	_____
21.	Deferred Conservation Revenues	_____	_____	_____
22.	Unbilled Revenues	_____	_____	_____
23.	Other	_____	_____	_____
24.	<b>Total Other Operating Revenues</b>	\$ _____	\$ _____	\$ _____
25.	<b>Total Electric Operating Revenues</b>	\$ _____	\$ _____	\$ _____
26.	Adjustments: (Specify)	_____	_____	_____
27.	_____	_____	_____	_____
28.	_____	_____	_____	_____
29.	_____	_____	_____	_____
30.	_____	_____	_____	_____
31.	_____	_____	_____	_____
32.	<b>Total Adjustments</b>	\$ _____	_____	_____
33.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
34.	<b>REGULATORY ASSESSMENT FEE RATE</b>	_____	<b>0.000848</b>	_____
35.	<b>REGULATORY ASSESSMENT FEE DUE</b>	_____	_____	_____
	<i>(Line 33 x Line 34) <sup>(1)</sup></i>	_____	_____	_____
36.	<b>Less: Payment for Jan. 1 – Jun. 30 Period</b>	( _____ )	_____	_____
37.	<b>NET REGULATORY ASSESSMENT FEE DUE</b>	_____	_____	_____
	<i>(see #2 on back)</i>	_____	_____	_____
38.	Penalty For Late Payment <i>(see #3 on back)</i>	_____	_____	_____
39.	Interest For Late Payment <i>(see #3 on back)</i>	_____	_____	_____
40.	Extension Payment Fee <i>(see #4 on back)</i>	_____	_____	_____
41.	<b>TOTAL AMOUNT DUE</b>	\$ _____	_____	_____

<sup>(1)</sup>As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
(Signature of Utility Official) (Title) (Date)

\_\_\_\_\_  
(Please Print Name) Telephone Number ( ) Fax Number ( )

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Investor-Owned Electric Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 34 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-6.0131(1)(a), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 38). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 39).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (~~PSC/AIT-124~~), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:  
  
0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** Computational errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

<p>Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services</p>
--

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics, Accounting and Finance at (850) 413-6410 (~~(850) 413-6900~~) or at the above-referenced address, directing correspondence to the attention of the division.

# Municipal Electric Utility Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # \_\_\_\_\_  
 \$ \_\_\_\_\_ 06-02-001  
 003001  
 \$ \_\_\_\_\_ E  
 \$ \_\_\_\_\_ P 06-02-001  
 \$ \_\_\_\_\_ I 004011  
 Postmark Date \_\_\_\_\_  
 Initials of Preparer \_\_\_\_\_

\_\_\_\_\_  
 (Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	<b>Total Sales to Ultimate Consumers</b>	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	<b>Total Sales of Electricity</b>	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	<b>Total Revenue Net of Refunds</b>	\$ _____	\$ _____	\$ _____
13.	Other Operating Revenues:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	<b>Total Other Operating Revenues</b>	\$ _____	\$ _____	\$ _____
21.	<b>Total Electric Operating Revenues</b>	\$ _____	\$ _____	\$ _____
22.	Adjustments: (Specify)	_____	_____	_____
23.	_____	_____	_____	_____
24.	_____	_____	_____	_____
25.	_____	_____	_____	_____
26.	_____	_____	_____	_____
27.	_____	_____	_____	_____
28.	<b>Total Adjustments</b>	\$ _____	_____	_____
29.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
30.	<b>REGULATORY ASSESSMENT FEE RATE</b>	_____	<b>0.00009905</b>	_____
31.	<b>REGULATORY ASSESSMENT FEE DUE</b> (Line 29 x Line 30) <sup>(1)</sup>	_____	_____	_____
32.	<b>Less:</b> Payment for Jan. 1 – Jun. 30 Period	( _____ )	_____	_____
33.	<b>NET REGULATORY ASSESSMENT FEE DUE</b> (see #2 on back)	_____	_____	_____
34.	Penalty For Late Payment (see #3 on back)	_____	_____	_____
35.	Interest For Late Payment (see #3 on back)	_____	_____	_____
36.	Extension Payment Fee (see #4 on back)	_____	_____	_____
37.	<b>TOTAL AMOUNT DUE</b>	\$ _____	_____	_____

<sup>(1)</sup>As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

**THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED**

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
 (Signature of Utility Official) (Title) (Date)

\_\_\_\_\_  
 (Please Print Name) Telephone Number ( ) Fax Number ( )

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Municipal Electric Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 30 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-6.0131(1)(b), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 34). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 35).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AIT-124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:  
  
0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services
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8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics, Accounting and Finance at (850) 413-6410 ~~(850) 413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

# Rural Electric Cooperative Regulatory Assessment Fee Return

## Florida Public Service Commission

(See Filing Instructions on Back of Form)

**STATUS:**

- Actual Return  
 Estimated Return  
 Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 06-02-001  
003001

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 06-02-001  
004011

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

\_\_\_\_\_  
(Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	<b>Total Sales to Ultimate Consumers</b>	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	<b>Total Sales of Electricity</b>	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	<b>Total Revenue Net of Refunds</b>	\$ _____	\$ _____	\$ _____
13.	Other Operating Revenues:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	<b>Total Other Operating Revenues</b>	\$ _____	\$ _____	\$ _____
21.	<b>Total Electric Operating Revenues</b>	\$ _____	\$ _____	\$ _____
22.	Adjustments: (Specify)			
23.	_____	\$ _____		
24.	_____	_____		
25.	_____	_____		
26.	_____	_____		
27.	_____	_____		
28.	<b>Total Adjustments</b>	\$ _____		
29.	Revenues Subject to Regulatory Assessment Fee	_____		
30.	<b>REGULATORY ASSESSMENT FEE RATE</b>	<b>0.00009905</b>		
31.	<b>REGULATORY ASSESSMENT FEE DUE</b> (Line 29 x Line 30) <sup>(1)</sup>	_____		
32.	<b>Less:</b> Payment for Jan. 1 – Jun. 30 Period	( _____ )		
33.	<b>NET REGULATORY ASSESSMENT FEE DUE</b> (see #2 on back)	_____		
34.	Penalty For Late Payment (see #3 on back)	_____		
35.	Interest For Late Payment (see #3 on back)	_____		
36.	Extension Payment Fee (see #4 on back)	_____		
37.	<b>TOTAL AMOUNT DUE</b>	\$ _____		

<sup>(1)</sup>As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
(Signature of Utility Official) (Title) (Date)

Telephone Number ( ) \_\_\_\_\_ Fax Number ( ) \_\_\_\_\_

F.E.I. No. \_\_\_\_\_

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Rural Electric Cooperative)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 30 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-6.0131(1)(b), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% ( Line 34). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 35).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AIT-124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:  
  
0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

<p>Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services</p>
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8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at ~~(850) 413-6410~~ ~~(850) 413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

# Gas Municipal or Gas District Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

**PERIOD COVERED:**

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 06-01-002  
003001

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 06-01-002  
004011

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

\_\_\_\_\_  
(Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	AMOUNT
1.	Gas Service Revenues	\$ _____
2.	Other Operating Revenues	_____
3.	Other Gas Revenues	_____
4.	<b>TOTAL GROSS REVENUES</b>	<b>\$ _____</b>
5.	Less:	
6.	Sales For Resale	( _____ )
7.	Sales For Electric Generation To Electric Cooperatives, Municipalities, and Investor-Owned Utilities	( _____ )
8.	Revenues Subject to Regulatory Assessment Fee	_____
9.	Regulatory Assessment Fee Rate	<u>0.001919</u>
10.	Regulatory Assessment Fee Due (Line 8 x Line 9) <sup>(1)</sup>	_____
11.	Penalty For Late Payment (see #3 on back)	_____
12.	Interest For Late Payment (see #3 on back)	_____
13.	Extension Payment Fee (see #4 on back)	_____
14.	<b>TOTAL AMOUNT DUE</b>	<b>\$ _____</b>

<sup>(1)</sup>As provided in section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

**THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED**

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
(Signature of Utility Official) (Title) (Date)

\_\_\_\_\_  
(Please Print Name) Telephone Number ( ) Fax Number ( )

F.E.I. No. \_\_\_\_\_

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Gas Municipal and Gas District)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 9 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-7.0131(1)(b), Florida Administrative Code.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% ( Line 11). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 12).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AIT-124), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee *to* be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for *an* extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

**REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**

6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

<p>Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services</p>
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8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics, Accounting and Finance at (850) 413-6410 ~~(850) 413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division.

FLORIDA PUBLIC SERVICE COMMISSION

Select

(Type of Industry)

REGULATORY ASSESSMENT FEE EXTENSION REQUEST

(Utility/Company)

(Utility/Co Code)

(FEID No.)

Mailing Address:

This is to request an extension for filing the Regulatory Assessment Fee Return for the above utility/company for the period indicated below:

PERIOD - ,

15 days to ,

30 days to ,

Statement of Good Cause (Reason For Request):

Statement of Good Cause (Reason For Request) lines

(Signature)

(Title)

(Date)

(Telephone Number)

Email Address

NOTE TO UTILITY/COMPANY

- Your Regulatory Assessment Fee Extension Request form must be filed and received by the Florida Public Service Commission at the address referenced below BY CLOSE OF BUSINESS ON before the payment due date of , . Once your request is received, you will be notified by email (or by mail when a email address is not provided) indicating that your request was approved or denied. THIS IS NOT AN AUTOMATIC EXTENSION, THEREFORE YOU MUST RECEIVE APPROVAL FROM THE COMMISSION IN ORDER TO RECEIVE AN EXTENSION. See approval criteria on the back of this form.
If an extension of 15 days or less is approved, 0.75% of the fee is to be included when making payment.
If an extension of 16 to 30 days is approved, 1.5% of the fee is to be included when making payment.

FOR PUBLIC SERVICE COMMISSION USE ONLY

Request Approved

Request Denied

The 20\_\_ Regulatory Assessment Fee has not been received.

The 20\_\_ Regulatory Assessment Fee was delinquent. Prior penalty and/or interest has not been received for your 20\_\_ Regulatory Assessment Fee.

The request was received too late for processing.

APPROVED BY:

(Fiscal Services Section Supervisor)

(Date)

If you have questions, please contact a staff member of the Fiscal Services Section Select Name Select Phone# or write to Division of Administrative & Information Technology Services, Fiscal Services Section, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399.

## Criteria for Extension Request

- Form PSC XXXX ~~PSC/AIT 124~~, *Regulatory Assessment Fee Extension Request*, must contain a statement of good cause/reason for extension request. Examples of good cause include reasons such as financial hardship, severe illness, or acts of God; but do not include reasons such as management oversight or vacation time.
- The request for extension must be received by the Division of Administrative & IT Services at least two weeks before the Regulatory Assessment Fee due date.
- The request for extension will not be granted if the utility has any unpaid regulatory assessment fees, penalties, and/or interest due from a prior period(s).
- Please be aware that pursuant to Section 837.06, F.S., whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE  
**Local Telephone Service Provider Regulatory Assessment Fee Return**

Florida Public Service Commission

STATUS:

(See Filing Instructions on Back of Form)

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY	
Check #	_____
\$ _____	06-03-001 003001
\$ _____	E
\$ _____	P 06-03-001 004011
\$ _____	I
Postmark Date	_____
Initials of Preparer	_____

\_\_\_\_\_  
 (Name of Company) (Address) (City/State) (Zip)

LINE NO.		TOTAL FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
1.	Local Service Revenues	\$ _____	\$ _____
2.	Network Access Revenues	_____	_____
3.	Long Distance Network Services Revenues	_____	_____
4.	Miscellaneous Revenues	_____	_____
5.	<b>TOTAL REVENUES</b>	\$ _____	\$ _____
6.	LESS: Amounts Paid to Other Telecommunications Companies <sup>(1)</sup>		_____
7.	<b>NET INTRASTATE OPERATING REVENUE</b> for Regulatory Assessment Fee Calculation (Line 5 less Line 6)		\$ _____
8.	Regulatory Assessment Fee Due (Multiply Line 7 by 0.0016. If more than \$600, enter amount. If less, enter \$600.) <sup>(2)</sup>		_____
9.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)		_____
10.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)		_____
11.	Extension Payment Fee (see "4. Extension " on back)		_____
12.	<b>TOTAL AMOUNT DUE</b> (Add lines 8 through 11)		\$ _____

(1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back).

(2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$600 will ~~shall~~ be imposed as provided in Section 364.336, Florida Statutes.

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
 (Signature of Company Official) (Title) (Date)

\_\_\_\_\_  
 Telephone Number ( ) Fax Number ( )

\_\_\_\_\_  
 (Preparer of Form - Please Print Name)

F.E.I. No. \_\_\_\_\_

**FLORIDA PUBLIC SERVICE COMMISSION**  
Instructions For Filing Regulatory Assessment Fee Return  
(Telecommunications Company)

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1. **WHEN TO FILE:** For companies which owed a total of \$10,000 or more of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return is required twice a year and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

For companies which owed a total of less than \$10,000 of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before January 30* for the prior twelve-month period January 1 through December 31.

However, when July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty or interest.

2. **FEES:** Each company shall pay 0.0016 of its gross operating revenues derived from intrastate business, as referenced in Rule 25-4.0161(1), F.A.C. Gross Operating Revenues are defined as the total revenues before expenses. Gross Intrastate Operating Revenues are defined as revenues from calls originating and terminating within Florida. Do not deduct any expenses, taxes, or uncollectibles from these amounts.

On Line 6, deduct any amounts paid to another telecommunications company for the use of any telecommunications network to provide service to its customers. ***Do not deduct*** any taxes, federal subscriber line charges, interstate long distance access charges, or amounts paid for nonregulated services such as voice mail, inside wire maintenance, or equipment purchases/rentals. **DEDUCTIONS MUST BE INTRASTATE ONLY AND MUST BE VERIFIABLE.**

3. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 9). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 10). A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.

*When a company fails to timely file a Regulatory Assessment Fee Return, the Commission has the authority to order the company to pay a penalty and/or cancel the company's certificate. The company will have an opportunity to respond to any proposed Commission action.*

4. **EXTENSION:** A company, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC XXXX) (PSC/AT-124), two weeks prior to the filing date. When an extension is granted, a charge shall be added to the amount due (Line 11):

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a company may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the company shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **FEE ADJUSTMENTS:** You will be notified as to the amount and reason for an fee adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment. The company may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
6. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. **Make your check payable to the Florida Public Service Commission.** If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850  
  
ATTENTION: Fiscal Services

7. **ADDITIONAL ASSISTANCE:** If you need additional assistance in preparing your Regulatory Assessment Fee Return or regarding telecommunications facilities, please contact the Division of Economics Office of Telecommunications at (850) 413-6410 ~~(850) 413-7160~~. This office may be contacted at the above-referenced address, directing correspondence to the attention of the office.

# Natural Gas Transmission Pipeline Regulatory Assessment Fee Return

Florida Public Service Commission

(See Filing Instructions on Back of Form)

STATUS:

- Actual Return
- Estimated Return
- Amended Return

PERIOD COVERED:

Please Complete Below If Official Mailing Address Has Changed

**FOR PSC USE ONLY**

Check # \_\_\_\_\_  
 \$ \_\_\_\_\_ 06-01-003  
 003001  
 \$ \_\_\_\_\_ E  
 \$ \_\_\_\_\_ P 06-01-003  
 \$ \_\_\_\_\_ I 004010  
 Postmark Date \_\_\_\_\_  
 Initials of Preparer \_\_\_\_\_

\_\_\_\_\_  
 (Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	AMOUNT
1.	Gas Service Revenues	\$ _____
2.	Other Operating Revenues	_____
3.	Other Gas Revenues	_____
4.	<b>TOTAL GROSS REVENUES</b>	\$ _____
5.	Less:	
	Sales For Resale To Natural Gas Transmission Companies, Public Utilities That Supply Gas, Municipal Gas Utilities, and Gas Districts. (Attach a Listing of Companies with Amounts)	( _____ )
6.	Revenues Subject to Regulatory Assessment Fee	_____
7.	Regulatory Assessment Fee Rate	0.0025
8.	<b>Regulatory Assessment Fee Due</b> (Line 6 x Line 7) <sup>(1)</sup>	_____
9.	Penalty For Late Payment (see #3 on back)	_____
10.	Interest For Late Payment (see #3 on back)	_____
11.	Extension Payment Fee (see #4 on back)	_____
12.	<b>TOTAL AMOUNT DUE</b>	\$ _____

<sup>(1)</sup>As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

**THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED**

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

\_\_\_\_\_  
 (Signature of Utility Official) (Title) (Date)

\_\_\_\_\_  
 (Please Print Name) Telephone Number ( ) Fax Number ( )

F.E.I. No. \_\_\_\_\_

# FLORIDA PUBLIC SERVICE COMMISSION

## Instructions For Filing Regulatory Assessment Fee Return (Natural Gas Transmission Pipeline Company)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

*On or before July 30* for the six-month period January 1 through June 30, **and**  
*On or before January 30* for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day.

2. **FEES:** Each utility shall pay the currently authorized percentage, as indicated on Line 7 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-7.101(1), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 8). In addition, interest shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year.
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30 day extension. A request should be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form PSC XXXX (XX/26) (~~PSC/AIT-124~~), two weeks prior to the filing date. If an extension is granted, a charge shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*  
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues. If such return is filed by the normal due date, the utility shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period. An automatic 30-day extension to file an actual return may be obtained by checking the "Estimated Return" space in the top left-hand corner on the reverse side.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

<p>Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850  ATTENTION: Fiscal Services</p>
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8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economic Accounting and Finance at (850) 413-6410 (850) 413-6900 or at the above-referenced address, directing correspondence to the attention of the division.

**FLORIDA PUBLIC SERVICE COMMISSION**

**INSTRUCTIONS FOR COMPLETING EXAMPLE  
APPLICATION FOR ORIGINAL CERTIFICATE OF AUTHORIZATION  
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING  
INITIAL RATES AND CHARGES**

**(Pursuant to Sections 367.031, 367.045, and 367.081, Florida Statutes, and  
Rule 25-30.033, Florida Administrative Code)**

**General Information**

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.033, Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

**Instructions**

1. Fill out the attached application form completely and accurately.
2. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
3. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C., with the application.
4. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
5. The completed application, attached exhibits, and the proper filing fee should be mailed to:

**Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

**APPLICATION FOR ORIGINAL CERTIFICATE OF AUTHORIZATION  
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING  
INITIAL RATES AND CHARGES**

**(Pursuant to Sections 367.031, 367.045, and 367.081, Florida Statutes, and  
Rule 25-30.033, Florida Administrative Code)**

To: **Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The undersigned hereby makes application for original certificate(s) to operate a water  and/or wastewater  utility in \_\_\_\_\_ County, Florida, and submits the following information:

**PART I APPLICANT INFORMATION**

A) Contact Information for Utility. The utility's name, address, telephone number, Federal Employer Identification Number, and if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

\_\_\_\_\_  
Utility Name

\_\_\_\_\_  
Office Street Address

\_\_\_\_\_  
City State Zip Code

\_\_\_\_\_  
Mailing Address (if different from Street Address)

\_\_\_\_\_  
City State Zip Code

( ) - ( ) -  
\_\_\_\_\_  
Phone Number Fax Number

\_\_\_\_\_  
Federal Employer Identification Number

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E-Mail Address

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Website Address

- B) The contact information of the authorized representative to contact concerning this application:

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Name

---

Mailing Address

---

City

State

Zip Code

---

( ) -  
Phone Number

---

( ) -  
Fax Number

---

E-Mail Address

- C) Indicate the nature of the utility's business organization (check one). Provide documentation from the Florida Department of State, Division of Corporations showing the utility's business name and registration/document number for the business, unless operating as a sole proprietor.

Corporation \_\_\_\_\_  
Number

Limited Liability Company \_\_\_\_\_  
Number

Partnership \_\_\_\_\_  
Number

Limited Partnership \_\_\_\_\_  
Number

Limited Liability Partnership \_\_\_\_\_  
Number

Sole Proprietorship

- Association
- Other (Specify) \_\_\_\_\_

If the utility is doing business under a fictitious name, provide documentation from the Florida Department of State, Division of Corporations showing the utility's fictitious name and registration number for the fictitious name.

- Fictitious Name (d/b/a) \_\_\_\_\_  
Registration Number \_\_\_\_\_

D) The name(s), address(es), and percentage of ownership of each entity or person which owns or will own more than 5 percent interest in the utility (use an additional sheet if necessary).

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E) The election the business has made under the Internal Revenue Code for taxation purposes.

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**PART II     ORIGINAL CERTIFICATE REQUESTING INITIAL RATES**

**A)     DESCRIPTION OF SERVICE**

Exhibit \_\_\_\_\_ - Provide a statement indicating whether the application is for water, wastewater, or both. If the applicant is applying only for water or wastewater, the statement shall include how the other service is provided.

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**B) FINANCIAL ABILITY**

- 1) Exhibit \_\_\_\_\_ - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.
  
- 2) Exhibit \_\_\_\_\_ - Provide a list of all entities, including affiliates, upon which the applicant is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

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**C) TECHNICAL ABILITY**

- 1) Exhibit \_\_\_\_\_ - Provide the applicant's experience in the water or wastewater industry;  
  

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- 2) Exhibit \_\_\_\_\_ - Provide the copy of all current permits from the Department of Environmental Protection (DEP) and the water management district;
  
- 3) Exhibit \_\_\_\_\_ - Provide a copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report and secondary water quality standards report; and
  
- 4) Exhibit \_\_\_\_\_ - Provide a copy of all correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.

**D) NEED FOR SERVICE**

1) Exhibit \_\_\_\_\_ - Provide the following documentation of the need for service in the proposed area:

- a) The number of customers currently being served and proposed to be served, by customer class and meter size, including a description of the types of customers anticipated to be served, i.e., single family homes, mobile homes, duplexes, golf course clubhouse, commercial. If the development will be in phases, this information shall be separated by phase;

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- b) A copy of all requests for service from property owners or developers in areas not currently served;

- c) The current land use designation of the proposed service territory as described in the local comprehensive plan at the time the application is filed. If the proposed development will require a revision to the comprehensive plan, describe the steps taken and to be taken to facilitate those changes, including changes needed to address the proposed need for service area;

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- d) Any known land use restrictions, such as environmental restrictions imposed by governmental authorities.

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- 2) Exhibit \_\_\_\_ - Provide the date the applicant began or plans to begin serving customers. If already serving customers, a description of when and under what circumstances applicant began serving.

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**E) TERRITORY DESCRIPTION, MAPS, AND FACILITIES**

- 1) Exhibit \_\_\_\_ - Provide a legal description of the proposed service area in the format prescribed in Rule 25-30.029, F.A.C.
- 2) Exhibit \_\_\_\_ - Provide documentation of the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located. This documentation shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded lease such as a 99-year lease, or recorded easement. The applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided the applicant files a recorded copy within the time prescribed in the order granting the certificate.
- 3) Exhibit \_\_\_\_ - Provide a detailed system map showing the existing and proposed lines and treatment facilities, with the territory proposed to be served plotted thereon, consistent with the legal description provided in E-1 above. The map shall be of sufficient scale and detail to enable correlation with the description of the territory proposed to be served.
- 4) Exhibit \_\_\_\_ - Provide an official county tax assessment map or other map showing township, range, and section, with a scale such as 1" = 200' or 1" = 400', with the proposed territory plotted thereon, consistent with the legal description provided in E-1 above.
- 5) Exhibit \_\_\_\_ - Provide a description of the separate capacities of the existing and proposed lines and treatment facilities in terms of equivalent residential connections (ERCs) and gallons per day estimated demand per ERC for water and wastewater and the basis for such estimate. If the development will be in phases, this information shall be separated by phase.
- 6) Exhibit \_\_\_\_ - Provide a description of the type of water treatment, wastewater treatment, and method of effluent disposal.

**F) PROPOSED TARIFF**

Exhibit \_\_\_\_\_ - Provide a tariff containing all rates, classifications, charges, rules, and regulations, which shall be consistent with Chapter 25-9, F.A.C. See Rule 25-30.033, F.A.C., for information about water and wastewater tariffs that are available and may be completed by the applicant and included in the application.

**G) ACCOUNTING AND RATE INFORMATION**

- 1) Exhibit \_\_\_\_\_ - Describe the existing and projected cost of the system(s) and associated depreciation by year until design capacity is reached using the National Association of Regulatory Utility Commissioners (~~NARUC~~) Uniform System of Accounts (NARUC USOA), which is incorporated by reference in Rule 25-30.115, F.A.C. The applicant shall identify the year that 80 percent of design capacity is anticipated.
- 2) Exhibit \_\_\_\_\_ - Provide the existing and projected annual contributions-in-aid-of-construction (CIAC) and associated amortization by year including a description of assumptions regarding customer growth projections using the same projections used in documented need for service for the proposed service area. The projected CIAC shall identify cash and property contributions and amortization at 100 percent of design capacity and identify the year when 80 percent of design capacity is anticipated. The projected CIAC shall be consistent with the service availability policy and charges in the proposed tariff provided in F-1 above, the schedule provided in G-6 below, and the CIAC guidelines set forth in Rule 25-30.580, F.A.C. If the utility will be built in phases, this shall apply only to the first phase.
- 3) Exhibit \_\_\_\_\_ - Provide the current annual operating expenses and the projected annual operating expenses at 80 percent of design capacity using the NARUC USOA. If the utility will be built in phases, this shall apply only to the first phase.
- 4) Exhibit \_\_\_\_\_ - Provide a schedule showing the projected capital structure including the methods of financing the construction and operation of the utility until the utility reaches 80 percent of the design capacity of the system. If the utility will be built in phases, this shall apply only to the first phase. A return on common equity shall be established using the current equity leverage formula established by order of this Commission pursuant to Section 367.081(4), Florida Statutes, unless there is competent substantial evidence supporting the use of a different return on common equity. Please reference subsection 25-30.033(4), F.A.C., for additional information regarding the accrual of allowance for funds used during construction (AFUDC).

- 5) Exhibit \_\_\_\_ - Provide a schedule showing how the proposed rates were developed. The base facility and usage rate structure (as defined in subsection 25-30.437(6), F.A.C.) shall be utilized for metered service, unless an alternative rate structure is supported by the applicant and authorized by the Commission.
- 6) Exhibit \_\_\_\_ - Provide a schedule showing how the proposed service availability policy and charges were developed, including meter installation, main extension, and plant capacity charges, and proposed donated property.
- 7) Exhibit \_\_\_\_ - Provide a schedule showing how the customer deposits and miscellaneous service charges were developed, including initial connection, normal reconnection, violation reconnection, and premises visit fees, consistent with Rules 25-30.311 and 25-30.460, F.A.C.

**H) NOTICING REQUIREMENTS**

Exhibit \_\_\_\_ - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

**PART III SIGNATURE**

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY: \_\_\_\_\_

Applicant's Signature

\_\_\_\_\_

Applicant's Name (Printed)

\_\_\_\_\_

Applicant's Title

\_\_\_\_\_

Date

**CLASS "A" OR "B"**

**WATER AND/OR WASTEWATER UTILITIES**

(Gross Revenue of More Than ~~\$350,000~~ \$200,000 Each)

**ANNUAL REPORT**

OF

---

Exact Legal Name of Respondent

---

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, \_\_\_\_\_

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the ~~2024~~ 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out ~~in quadruplicate and the original and two copies~~ returned by March 31, of the year following the date of the report. The report should be emailed to [AnnualReport@psc.state.fl.us](mailto:AnnualReport@psc.state.fl.us) or mailed to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

~~The fourth copy should be retained by the utility.~~

## TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
<b>EXECUTIVE SUMMARY</b>			
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**EXECUTIVE  
SUMMARY**

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UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
December 31,

**VERIFICATION OF ANNUAL REPORT**

I HEREBY VERIFY, to the best of my knowledge and belief:

- |                                 |                                |  |
|---------------------------------|--------------------------------|--|
| YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.  |
| YES<br><input type="checkbox"/> | NO<br><input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

**ANNUAL REPORT OF**

**YEAR OF REPORT**

December 31,

\_\_\_\_\_  
(Exact Name of Utility)

County: \_\_\_\_\_

List below the exact mailing address of the utility for which normal correspondence should be sent:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

E Mail Address: \_\_\_\_\_

WEB Site: \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member Number \_\_\_\_\_

Name and address of person to whom correspondence concerning this report should be addressed:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

List below the address of where the utility's books and records are located:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: \_\_\_\_\_

List below any groups auditing or reviewing the records and operations:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date of original organization of the utility: \_\_\_\_\_

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual      Partnership      Sub S Corporation      1120 Corporation  
**c=J**            **c=J**            **c=J**            **c=J**

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	_____	_____
2.	_____	_____

3.	_____	<b>YEAR OF REPORT</b>
UTILITY NAME:	_____	December 31, _____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____





UTILITY NAME: \_\_\_\_\_

\_\_\_\_\_  
**YEAR OF REPORT**  
December 31, \_\_\_\_\_

### COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

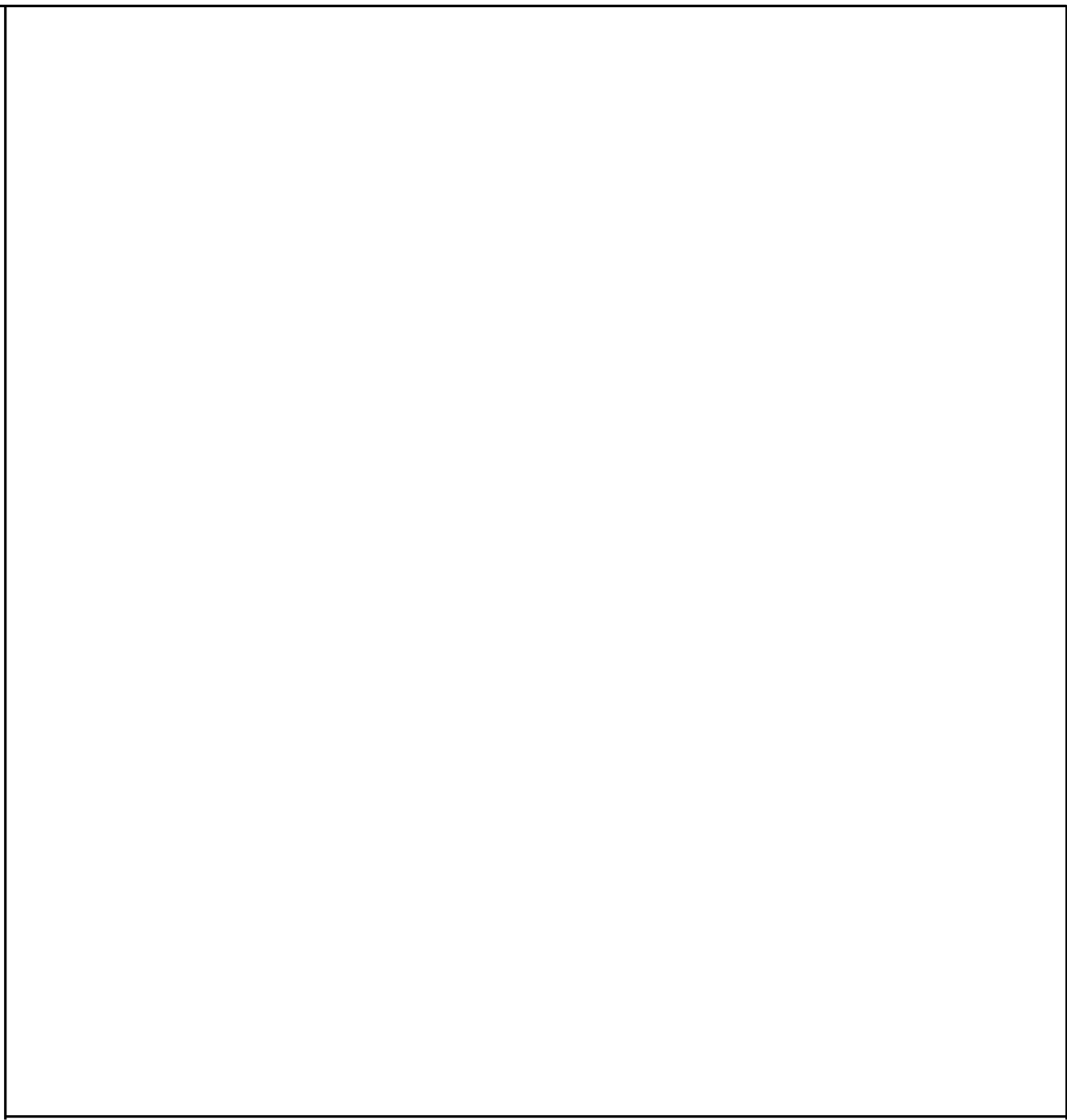
UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** \_\_\_\_\_

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-IO(a) and E-IO(b).



UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
			\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$ _____











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# FINANCIAL SECTION

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$	\$
108-110	Less: Accumulated Depreciation and Amortization	F-8		
Net Plant			\$	\$
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$	\$
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$	\$
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$	\$

\* Not Applicable for Class B Utilities

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		◆	\$
	TOTAL ASSETS AND OTHER DEBITS		◆	\$

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ _____	\$ _____
204	Preferred Stock Issued	F-15	_____	_____
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	_____	_____
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ _____	\$ _____
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	_____	_____
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
Total Long Term Debt			◆ _____	\$ _____
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		_____	_____
232	Notes Payable	F-18	_____	_____
233	Accounts Payable to Associated Companies	F-18	_____	_____
234	Notes Payable to Associated Companies	F-18	_____	_____
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	_____
237	Accrued Interest	F-19	_____	_____
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	_____
Total Current & Accrued Liabilities			\$ _____	\$ _____

\* Not Applicable for Class B Utilities

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$	◆
252	Advances For Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			◆	◆
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		◆	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$	\$ _____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	◆	\$ _____
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		
Total Net C.I.A.C.			\$	\$ _____
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		◆	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$	\$ _____
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$	\$ _____

UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
December 31,

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR* (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	◆	\$
469,530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			◆	◆
401	Operating Expenses	F-3(b)	ts	
403	Depreciation Expense:	F-3(b)	◆	◆
	Less: Amortization of CIAC	F-22		
Net Depreciation Expense			◆	◆
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3		
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.J 1	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			◆	◆
Net Utility Operating Income			◆	◆
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			ts	ts

\* For each account, Column e should agree with Cloumns f, g and h on F-3(b)

UTILITY NAME: \_\_\_\_\_

\_\_\_\_\_  
**YEAR OF REPORT**  
 December 31, \_\_\_\_\_

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (t)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
_____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
D _____	\$ _____	D _____
_____	_____	_____
\$ _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
\$ _____	\$ _____	\$ _____

\* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$	\$
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$	\$
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$	\$
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$	\$
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$	\$
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$	\$
<b>NET INCOME</b>			\$	\$

Explain Extraordinary Income:

---



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UTILITY NAME: \_\_\_\_\_  
 UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
 YEAR OF REPORT  
 December 31, \_\_\_\_\_

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
IOI	Utility Plant In Service	F-7	\$ _____	\$ _____
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		
252	Advances for Construction	F-20		
Subtotal			\$ _____	\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		
Subtotal			\$ _____	\$ _____
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			
	Other (Specify):			
	_____			
	_____			
RATE BASE			\$ _____	\$ _____
NET UTILITY OPERATING INCOME			\$ _____	\$ _____
ACHIEVED RATE OF RETURN (Operating Income/ Rate Base)				

**NOTES:**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT(2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	◆			
Preferred Stock				
Long Term Debt				
Customer Deposits				
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
Total	\$			

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity: <span style="float: right;"><u>    </u> %</span> Commission order approving Return on Equity: _____
---

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: <span style="float: right;"><u>    </u> %</span> Commission order approving AFUDC rate: _____
--

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
December 31, \_\_\_\_\_

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ _____	\$ _____	\$ _____
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ _____	\$ _____	\$ _____

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
December 31, \_\_\_\_\_

**ACCUMULATED DEPRECIATION ( ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ _____	\$ _____	\$ _____	\$ _____
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ _____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (Ac COUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
	\$ _____		\$ _____
	_____		_____
	_____		_____
Total	\$ _____		\$ _____

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$ _____
	_____
	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
	_____
	_____
Total Other Special Deposits	\$ _____



UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$	
Wastewater		
Other		
Total Customer Accounts Receivable		\$
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$	
_____		
_____		
Total Other Accounts Receivable		\$
NOTES RECEIVABLE (Account 144):		
_____	\$	
_____		
_____		
Total Notes Receivable		\$
Total Accounts and Notes Receivable		\$
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off		
Utility Accounts		
Others		
_____		
Total Additions		\$
Deduct accounts written off during year:		
Utility Accounts		
Others		
_____		
Total accounts written off		\$
Balance end of year		\$
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		\$



UTILITY NAME: \_\_\_\_\_

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	◆ _____	▷ _____
	_____	_____
	_____	_____
	_____	_____
Total Unamortized Debt Discount and Expense	◆ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	◆ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
Total Unamortized Premium on Debt	◆ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	_____
	_____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: \_\_\_\_\_

~~YEAR OF REPORT~~  
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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
Total Deferred Rate Case Expense	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
Total Other Deferred Debits	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
Total Regulatory Assets	\$ _____	\$ _____
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share		o/c\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued		o/c\$ _____
Dividends declared per share for year		"/c\$ _____
PREFERRED STOCK		
Par or stated value per share		"/c\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued		o/c\$ _____
Dividends declared per share for year		o/c\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
Total			\$ _____

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime+ 2%, etc.)

UTILITY NAME: \_\_\_\_\_

~~YEAR OF REPORT~~  
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**STATEMENT OF RETAINED EARNINGS**

- I. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ _____
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits:	\$ _____
	Total Credits:	\$ _____
	Debits:	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ _____
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared	_____
438	Common Stock Dividends Declared	_____
		_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	_____
		_____
		_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ _____
Notes to Statement of Retained Earnings:		



UTILITY NAME: \_\_\_\_\_

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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE ( Account 232):			\$ _____
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
	"/		
Total Account 234			\$ _____

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime+ 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
Total	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ _____		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	B _____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

**ADVANCES FOR CONSTRUCTION  
ACCOUNT252**

NAME OF PAYOR* (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
	\$ _____		\$ _____	\$ _____	\$ _____
Total	\$ _____		\$ _____	\$ _____	\$ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: \_\_\_\_\_

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W&WWOTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	◆ _____	\$ _____	\$ _____
Add credits during year:	\$ _____	◆ _____	\$ _____	\$ _____
Less debit charged during the year	\$ _____	◆ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	◆ _____	\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT272**

DESCRIPTION (a)	WATER (W-S(a)) (b)	WASTEWATER (S-S(a)) (c)	W&WWOTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	◆ _____	\$ _____	\$ _____	\$ _____
Debits during the year:	\$ _____	\$ _____	\$ _____	\$ _____
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	◆ _____	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE  
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF.NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		❖

Computation of tax :

WATER  
OPERATION  
SECTION



UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$
	Less:		
	Nonused and Useful Plant(!)		
108	Accumulated Depreciation	W-6(b)	
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
Subtotal			\$
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-S(a)	\$
Subtotal			\$
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			◆
WATER OPERATING INCOME		W-3	◆
ACHIEVED RATE OF RETURN (Water Operating Income/ Water Rate Base)			

- NOTES: (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	W-9	⌘
469	Less: Guaranteed Revenue and AFPI	W-9	
Net Operating Revenues			⌘
401	Operating Expenses	W-10(a)	⌘
403	Depreciation Expense	W-6(a)	
	Less: Amortization of CIAC	W-8(a)	
Net Depreciation Expense			\$
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			▷
Utility Operating Income			\$
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$

UTILITY NAME: \_\_\_\_\_

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**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ _____	_____	\$ _____
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER PLANT</b>		\$ _____	\$ _____	\$ _____	\$ _____

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER UTILITY PLANT MATRIX**

ACCT. NO. <u>(a)</u>	ACCOUNT NAME <u>(b)</u>	CURRENT YEAR <u>(c)</u>	.1					.2		.3		.4		.5	
			INTANGIBLE PLANT <u>(d)</u>		SOURCE OF SUPPLY AND PUMPING PLANT <u>(e)</u>		WATER TREATMENT PLANT <u>(f)</u>		TRANSMISSION AND DISTRIBUTION PLANT <u>(g)</u>		GENERAL PLANT <u>(h)</u>				
301	Organization		\$		\$		\$		\$		\$		\$		
302	Franchises														
303	Land and Land Ri g hts														
304	Structures and Improvements														
305	<u>Collecting and Impounding</u> Reservoirs														
306	Lake, River and Other Intakes														
307	Wells and Sprin g s														
308	Infiltration Galleries and Tunnels														
309	<u>Supply</u> Mains														
310	Power Generation <u>Equipment</u>														
311	<u>Pumping Equipment</u>														
320	Water Treatment Equip_ ment														
330	Distribution Reservoirs and Standf_ IJes														
331	Transmission and Distribution Mains														
333	Services														
334	Meters and Meter Installations														
335	H_ ydrants														
336	Backflow Prevention Devices														
339	Other Plant Miscellaneous E_ g_ uipment														
340	Office Furniture and Equip_ ment														
341	<u>Transportation Equipment</u>														
342	Stores Eq_ uipment														
343	Tools, Shop and Gara_ g_ e Equip_ ment														
344	<u>Laboratory Equipment</u>														
345	Power <u>Operated Equipment</u>														
346	Communication Equipment														
347	Miscellaneous Eg_ uipment														
348	Other Tan_ g_ ible Plant														
TOTAL WATER PLANT			\$		\$		\$		\$		\$		\$		

UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: \_\_\_\_\_

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**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	0	\$	0	\$ 0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains				0
333	Services				0
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$	\$	0	\$ 0

\* Specify nature of transaction  
Use () to denote reversal entries.

UTILITY NAME: \_\_\_\_\_

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**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CON T'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (i)	BALANCE AT END OF YEAR (c+f-j) (l)
304	Structures and Improvements	◆	\$ _____	\$ _____	b	\$ _____
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION			\$ _____	\$ _____	◆	\$ _____



UTILITY NAME:

\_\_\_\_\_

\_\_\_\_\_  
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W-8(a)  
GROUP

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$
Total Credits			\$

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$
Debits during the year: Accruals charged to Account 272	\$
Other debits (specify) :	
Total debits	\$
Credits during the year (specify) :	\$
Total credits	\$
Balance end of year	\$



UTILITY NAME: \_\_\_\_\_

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SYSTEM NAME/ COUNTY : \_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS* (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales				\$
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES- OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES- MAINTENANCE (e)
601	Salaries and Wages - Employees			\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders			_____
604	Em_p_loyee Pensions and Benefits			_____
610	Purchased Water			_____
615	Purchased Power			_____
616	Fuel for Power Production			_____
618	Chemicals			_____
620	Materials and Supplies			_____
631	Contractual Services-Engineering_			_____
632	Contractual Services - Accounting			_____
633	Contractual Services - Legal			_____
634	Contractual Services - Mgt. Fees			_____
635	Contractual Services - Testing			_____
636	Contractual Services - Other			_____
641	Rental of Building/Real Property			_____
642	Rental of Equipment			_____
650	Transportation Expenses			_____
656	Insurance - Vehicle			_____
657	Insurance - General Liability			_____
658	Insurance - Workman's Comp.			_____
659	Insurance - Other			_____
660	<u>Advertising Expense</u>		_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Exp_ense		_____	_____
667	Regulatory Commissio_11_ xp.-Other		_____	_____
668	Water Resource Conservation Exp_.		_____	_____
670	Bad Debt Expense		_____	_____
675	Miscellaneous Expenses		_____	_____
Total Water Utility Expenses			\$ _____	\$ _____



W-10(b)  
GROUP

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's )   (b)+(c)-(d)   (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year					

If water is purchased for resale, indicate the following:  
 Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	_____
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	_____
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	_____
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		--
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
ERC = ( Total SFR gallons sold (Omit 000) / 365 days/ 350 gallons per day)

ERC Calculation:

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines.
4. Future connection capacity (in ERCs \*) upon service area buildout.
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. \_\_ \_  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID# \_\_\_\_\_
12. Water Management District Consumptive Use Permit# \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on the calculation on the bottom of Page W-13.

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WASTEWATER  
**OPERATION**  
SECTION



UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31.

SYSTEM NAME/ COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ _____
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	_____
110	Accumulated Amortization		_____
271	Contributions in Aid of Construction	S-7	_____
252	Advances for Construction	F-20	_____
Subtotal			\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ _____
Subtotal			\$ _____
114	Plus or Minus: Acquisition Adjustments (2)	F-7	_____
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_____
	Working Capital Allowance (3)		_____
	Other (Specify):		_____
			_____
			_____
WASTEWATER RATE BASE			\$ _____
WASTEWATER OPERATING INCOME		S-3	\$ _____
ACHIEVED RATE OF RETURN (Wastewater Operating Income/ Wastewater Rate Base)			_____

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class 8 Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ _____
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	_____
Net Operating Revenues			\$ _____
401	Operating Expenses	S-10(a)	\$ _____
403	Depreciation Expense	S-6(a)	_____
	Less: Amortization of CIAC	S-8(a)	_____
Net Depreciation Expense			\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	_____
407	Amortization Expense (Other than CIAC)	F-8	_____
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ _____
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
Total Utility Operating Income			\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31,

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	n	G	G	n
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		b	b	b	b

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: \_\_\_\_\_

SYSTEM NAME/ COUNTY: \_\_\_\_\_

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b) --	.1	.2	.3	.4	.5	.6	.7
		INTANGIBLE PLANT (g)	COLLECTIO PLANT (h)	SYSTEM PUMPIN PLANT (i)	TREATMENT DISPOSAL (j)	RECLAIMED WASTEWATER TREATMENT PLANT (i)	RECLAIMED WASTEWATER DISTRIBUTION PLANT	GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$	\$	\$	\$	\$	\$	\$

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100%- D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: \_\_\_\_\_

**YEAR OF REPORT**

December 31.

SYSTEM NAME / COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS* (e)	TOTAL CREDITS ( d + e ) (f)
354	Structures and Improvements	♦	p	\$	t
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		♦	♦	\$	\$

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31.

SYSTEM NAME/ COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (!):	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (i)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	D	D	D	D	D
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$	D

\* Specify nature of transaction.  
Use () to denote reversal entries.



UTILITY NAME:

\_\_\_\_\_

\_\_\_\_\_  
YEAR OF REPORT

December 31,  
\_\_\_\_\_

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____		ts	ts _____
_____			_____
_____			_____
_____			_____
_____			_____
_____			_____
_____			_____
Total Credits			ts _____

**ACCUMULATED AMORTIZATION OF WASTEWATER  
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272	\$ _____
Other debits (specify) :	_____
_____	_____
Total debits	\$ _____
Credits during the year (specify) :	_____
_____	_____
Total credits	\$ _____
Balance end of year	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, \_\_\_\_\_

**WASTEWATERCIAC SCHEDULE "B"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
Total Credits		▷ _____

UTILITIES SYSTEM NAME / COUNTY : \_\_\_\_\_

**YEAR OF REPORT**

December 31,

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS* (c)	YEAR END NUMBER OF CUSTOMERS* (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$
522.1	Measured Revenues: Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales				\$
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT

December 31, \_\_\_\_\_

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS* (c)	YEAR END NUMBER OF CUSTOMERS* (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues			♦
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			♦
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			♦
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				ts
Total Wastewater Operating Revenues				♦

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: \_\_\_\_\_

SYSTEM NAME / COUNTY: \_\_\_\_\_

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES-OPERATIONS (d)	.2 COLLECTION EXPENSES-MAINTENANCE (e)	.3 PUMPING EXPENSES-OPERATIONS (f)	.4 PUMPING EXPENSES-MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES-OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES-MAINTENANCE (i)
701	Salaries and Wages - Employees			\$ _____	\$ _____	\$ _____	\$ _____	
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power							
716	Fuel for Power Production							
718	Chemicals							
720	Materials and Supplies							
731	Contractual Services-Engineering							
732	Contractual Services - Accounting							
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing							
736	Contractual Services - Other							
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous ExEenses							
Total Wastewater Utility Expenses			\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

SYSTEM NAME / COUNTY: \_\_\_\_\_

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN.& GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	_____	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	_____	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

<b>WATER METER SIZE (a)</b>	<b>TYPE OF WATER METER (b)</b>	<b>EQUIVALENT FACTOR (c)</b>	<b>NUMBER OF WATER METERS (d)</b>	<b>TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)</b>
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:
------------------

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT

~~December 31,~~

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT

December 31,

SYSTEM NAME / COUNTY : \_\_\_\_\_

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated			
Method of Effluent Disposal			

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

**UTILITY NAME:** \_\_\_\_\_

**SYSTEM NAME/ COUNTY :** \_\_\_\_\_

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served \_\_\_\_\_
2. Maximum number of ERCs\* which can be served \_\_\_\_\_
3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_
5. Estimated annual increase in ERCs\* \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
  
If so, when? -----
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID# \_\_\_\_\_

\* An ERC is determined based on the calculation on S-11.

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**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company:**

**For the Year Ended December ,,**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference {b} - {c}
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	_____	_____	
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	
Other Sales to Public Authorities (464)	_____	_____	
Sales to Irrigation Customers (465)	_____	_____	
Sales for Resale (466)	_____	_____	
Interdepartmental Sales (467)	_____	_____	
Total Other Water Revenues (469 - 474)	_____	_____	
<b>Total Water Operating Revenue</b>	\$ _____	\$ _____	\$ _____
<b>LESS: Expense for Purchased Water from FPSC-Reguiated Utility</b>	_____	_____	
<b>Net Water Operating Revenues</b>	\$ _____	\$ _____	\$ _____

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B**

**Company:**

**For the Year Ended December 31, \_\_\_\_\_**

(a)	(b)	(c)	(d)
<b>Accounts</b>	<b>Gross Wastewater Revenues Per Sch. S-9</b>	<b>Gross Wastewater Revenues Per RAF Return</b>	<b>Difference (b) - (c)</b>
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	_____	_____	_____
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than ~~\$350,000~~ ~~\$200,000~~ Each)

**ANNUAL REPORT**

OF

---

Exact Legal Name of Respondent

---

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, \_\_\_\_\_

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the ~~2024~~ 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file ~~the original and two copies of~~ the report with the Commission via email at [AnnualReport@psc.state.fl.us](mailto:AnnualReport@psc.state.fl.us), or by mail at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (6) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# FINANCIAL SECTION

REPORT OF

(EXACT NAME OF UTILITY)

Mailing Address	Street Address	County
-----------------	----------------	--------

Telephone Number \_\_\_\_\_ Date Utility First Organized \_\_\_\_\_

Fax Number \_\_\_\_\_ E-mail Address \_\_\_\_\_

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

Check the business entity of the utility as filed with the Internal Revenue Service:

- Individual     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership

Name, Address and phone where records are located: \_\_\_\_\_

Name of subdivisions where services are provided: \_\_\_\_\_

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: _____	_____	_____	
Person who prepared this report: _____	_____	_____	
Officers and Managers: _____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ _____	\$ _____	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Expense _____	F-5	_____	_____	_____	_____
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	_____	_____	_____	_____
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	_____	_____	\$ _____
Net Operating Income (Loss)		\$ _____	\$ _____	\$ _____	\$ _____
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ _____	\$ _____
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	_____	_____
Net Utility Plant _____		\$ _____	\$ _____
Cash _____		_____	_____
Customer Accounts Receivable (141) _____		_____	_____
Other Assets (Specify): _____		_____	_____
_____		_____	_____
_____		_____	_____
_____		_____	_____
Total Assets _____		\$ _____	\$ _____
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	_____	_____
Preferred Stock Issued (204) _____	F-6	_____	_____
Other Paid in Capital (211) _____		_____	_____
Retained Earnings (215) _____	F-6	_____	_____
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	_____	_____
Total Capital _____		\$ _____	\$ _____
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____		_____	_____
Notes Payable (232) _____		_____	_____
Customer Deposits (235) _____		_____	_____
Accrued Taxes (236) _____		_____	_____
Other Liabilities (Specify) _____		_____	_____
_____		_____	_____
_____		_____	_____
Advances for Construction _____		_____	_____
Contributions in Aid of Construction - Net (271-272) _____	F-8	_____	_____
Total Liabilities and Capital _____		\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ _____	\$ _____	\$ _____
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Utility Plant _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Credits _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Debits _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>
Balance End of Year _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
Total _____			\$ _____



UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ _____	\$ _____

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	%	_____ %
Preferred Stock	_____	_____ %	%	_____ %
Long Term Debt	_____	_____ %	%	_____ %
Customer Deposits	_____	_____ %	%	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	%	_____ %
Deferred Income Taxes	_____	_____ %	%	_____ %
Other (Explain)	_____	_____ %	%	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	_____	_____	_____	_____
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	_____	_____	_____	_____
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	_____	_____	_____	_____
333	Services _____	_____	_____	_____	_____
334	Meters and Meter Installations _____	_____	_____	_____	_____
335	Hydrants _____	_____	_____	_____	_____
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	<b>Total Water Plant _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ _____</b>

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	_____	_____ %	_____ %	\$ _____	\$ _____	\$ _____	\$ _____
305	Collecting and Impounding Reservoirs	_____	_____ %	_____ %	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____ %	_____ %	_____	_____	_____	_____
307	Wells and Springs	_____	_____ %	_____ %	_____	_____	_____	_____
308	Infiltration Galleries & Tunnels	_____	_____ %	_____ %	_____	_____	_____	_____
309	Supply Mains	_____	_____ %	_____ %	_____	_____	_____	_____
310	Power Generating Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
311	Pumping Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
330	Distribution Reservoirs & Standpipes	_____	_____ %	_____ %	_____	_____	_____	_____
331	Trans. & Dist. Mains	_____	_____ %	_____ %	_____	_____	_____	_____
333	Services	_____	_____ %	_____ %	_____	_____	_____	_____
334	Meter & Meter Installations	_____	_____ %	_____ %	_____	_____	_____	_____
335	Hydrants	_____	_____ %	_____ %	_____	_____	_____	_____
336	Backflow Prevention Devices	_____	_____ %	_____ %	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
341	Transportation Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
342	Stores Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
346	Communication Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
348	Other Intangible Plant	_____	_____ %	_____ %	_____	_____	_____	_____
	Totals				\$ _____	\$ _____	\$ _____	\$ _____ *

\* This amount should tie to Sheet F-5.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
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**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	_____
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	_____
630	Contractual Services:	
	Billing _____	_____
	Professional _____	_____
	Testing _____	_____
	Other _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	_____
	Total Water Operation And Maintenance Expense _____	\$ _____ *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
<b>General Service</b>					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	=====	=====

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

SYSTEM NAME: \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)
January _____	_____	_____	_____	_____	_____
February _____	_____	_____	_____	_____	_____
March _____	_____	_____	_____	_____	_____
April _____	_____	_____	_____	_____	_____
May _____	_____	_____	_____	_____	_____
June _____	_____	_____	_____	_____	_____
July _____	_____	_____	_____	_____	_____
August _____	_____	_____	_____	_____	_____
September _____	_____	_____	_____	_____	_____
October _____	_____	_____	_____	_____	_____
November _____	_____	_____	_____	_____	_____
December _____	_____	_____	_____	_____	_____
Total for Year _____	_____	_____	_____	_____	_____

If water is purchased for resale, indicate the following:

Vendor: \_\_\_\_\_  
 Point of delivery: \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_ _ _ _ _	_____	_____	_____
Type of Source_ _ _ _ _	_____	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_ _ _ _ _	_____	_____	_____
Make_ _ _ _ _	_____	_____	_____
Permitted Capacity (GPD)_ _	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_ _ _ _ _	_____	_____	_____
Reverse Osmosis_ _ _ _ _	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_ _ _ _ _	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._ _ _ _ _	_____	_____	_____
Gravity GPD/Sq.Ft._ _ _ _ _	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_ _ _ _ _	_____	_____	_____
Ozone_ _ _ _ _	_____	_____	_____
Other_ _ _ _ _	_____	_____	_____
Auxiliary Power_ _ _ _ _	_____	_____	_____

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31,

SYSTEM NAME: \_\_\_\_\_

**GENERAL WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_  
number of ERCs \* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. \_\_\_\_\_
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ _____	\$ _____	\$ _____	\$ _____*

\* This amount should tie to sheet F-5.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31.
--------------------------------

**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
354	Structures and Improvements		%	%	\$	\$	\$	\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%				
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%				
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$	\$	\$	\$ *

\* This amount should tie to Sheet F-5.

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
--------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
704	Employee Pensions and Benefits _____	_____
710	Purchased Wastewater Treatment _____	_____
711	Sludge Removal Expense _____	_____
715	Purchased Power _____	_____
716	Fuel for Power Production _____	_____
718	Chemicals _____	_____
720	Materials and Supplies _____	_____
730	Contractual Services:	
	Billing _____	_____
	Professional _____	_____
	Testing _____	_____
	Other _____	_____
740	Rents _____	_____
750	Transportation Expense _____	_____
755	Insurance Expense _____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
770	Bad Debt Expense _____	_____
775	Miscellaneous Expenses _____	_____
	Total Wastewater Operation And Maintenance Expense _____	\$ _____ *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Equivalent (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
Total			=====	=====	=====

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
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**PUMPING EQUIPMENT**

Lift Station Number _____ Make or Type and nameplate data on pump _____ _____ _____ Year installed _____ Rated capacity _____ Size _____ Power: Electric _____ Mechanical _____ Nameplate data of motor _____ _____	_____	_____	_____	_____	_____	_____
---	-------	-------	-------	-------	-------	-------

**SERVICE CONNECTIONS**

Size (inches) _____ Type (PVC, VCP, etc.) _____ Average length _____ Number of active service connections _____ Beginning of year _____ Added during year _____ Retired during year _____ End of year _____ Give full particulars concerning inactive connections _____ _____	_____	_____	_____	_____	_____	_____
--	-------	-------	-------	-------	-------	-------

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____ Type of main _____ Length of main (nearest foot) _____ Beginning of year _____ Added during year _____ Retired during year _____ End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____ Type of Manhole _____ Number of Manholes: Beginning of year _____ Added during year _____ Retired during year _____ End of Year _____	_____	_____	_____	_____
---	-------	-------	-------	-------

UTILITY NAME: \_\_\_\_\_

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31,
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**TREATMENT PLANT**

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____
--	---	---	---

**MASTER LIFT STATION PUMPS**

Manufacturer _____ Capacity (GPM's) _____ Motor: Manufacturer _____ Horsepower _____ Power (Electric or Mechanical) _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____
---	----------------------------------	----------------------------------	----------------------------------	----------------------------------	----------------------------------	----------------------------------

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____	_____	_____
February _____	_____	_____	_____
March _____	_____	_____	_____
April _____	_____	_____	_____
May _____	_____	_____	_____
June _____	_____	_____	_____
July _____	_____	_____	_____
August _____	_____	_____	_____
September _____	_____	_____	_____
October _____	_____	_____	_____
November _____	_____	_____	_____
December _____	_____	_____	_____
Total for year _____	_____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31,

SYSTEM NAME: \_\_\_\_\_

**GENERAL WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. \_\_\_\_\_
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT
DECEMBER 31,

# VERIFICATION OF ANNUAL REPORT

I HEREBY VERIFY, to the best of my knowledge and belief:

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

Date: \_\_\_\_\_

\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

Date: \_\_\_\_\_

\*

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.