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FLORIDA PUBLIC SERVICE COMMISSION

RULE TITLE:

RULE NO.:

Uniform System of Accounts for
Water and Wastewater Utilities

25-30.115

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

SUBJECT AREA TO BE ADDRESSED: The 1996 NARUC USOA for water and wastewater utilities.

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

LAW IMPLEMENTED: 367.121(1)(b) FS.

IF REQUESTED AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD ON THE TIME, DATE, AND PLACE SHOWN BELOW:

TIME AND DATE: 9:30 a.m., November 13, 1996

PLACE: Room 171, Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee, FL 32399-0850.

THE WORKSHOP REQUEST MUST BE SUBMITTED IN WRITING WITHIN 21 DAYS OF THE DATE OF THIS NOTICE TO THE COMMISSION'S DIVISION OF RECORDS AND REPORTING, 2540 SHUMARD OAK BOULEVARD, TALLAHASSEE, FL 32399-0850.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Marshall Willis, Division of Water and Wastewater, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

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

RECEIVED
OCT - 9 1996
TALLAHASSEE, FLORIDA

DOCUMENT NUMBER-DATE

10818 OCT-96

FPSC-RECORDS/REPORTING

~~(1)~~ Water and wastewater utilities shall, effective January 1, ~~1997~~ ~~1986~~, maintain their ~~its~~ accounts and records in conformity with the ~~1996~~ ~~1984~~ NARUC Uniform Systems of Accounts adopted by the National Association of Regulatory Utility Commissioners. All inquiries related to the interpretation of these uniform systems of accounts shall be submitted to the Commission's Division of Water and Wastewater Department in writing. Note: The National Association of Regulatory Utility Commissioners published separate uniform systems of accounts for three classes of water and wastewater utilities: Class A (defined as those having annual water or wastewater operating revenues of \$1,000,000 ~~\$750,000~~ or more); Class B (defined as those having annual water or wastewater operating revenues of \$200,000 ~~\$150,000~~ or more but less than \$1,000,000 ~~\$750,000~~; Class C (defined as those having annual water or wastewater revenues of less than \$200,000 ~~\$150,000~~. Copies of these systems of accounts may be purchased from the office of said Association. Post Office Box 684, Washington, D.C. 20044.

~~(2) Accounts 469 and 530 — Guaranteed Revenues for water and wastewater utilities respectively is created effective January 1, 1986. This account shall be credited with revenue collected through Guaranteed Revenues or the Allowance for Fund. Prudently Invested. Specific Authority: 367.121(1)(b)(f) FS.~~

Law Implemented: 367.121(1)(b) FS.

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