

REQUEST TO ESTABLISH DOCKET
(PLEASE TYPE)

Date May 2, 1997

Docket No. 97 0522-WS

1. Division Name/Staff Name Appeals/C. Moore *CM*
2. OPR Christiane T. Moore/APP
3. OCR M. Willis/WAW; K. Lewis/RRR
4. Suggested Docket Title Proposed Revision of Rule 25-30.115, F.A.C., Uniform System of Accounts for Water and Wastewater Utilities.

5. Suggested Docket Mailing List (attach separate sheet if necessary)

- A. Provide NAMES ONLY for regulated companies or ACRONYMS ONLY regulated industries, as shown in Rule 25-22.104, F.A.C.
- B. Provide COMPLETE name and address for all others. (Match representatives to clients.)

1. Parties and their representatives (if any)

<u>WS, WJ, SU</u>	_____
<u>Matthew Fell, Florida Water Services Corp.</u>	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

2. Interested Persons and their representatives (if any)

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
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6. Check one:

- Documentation is attached.
- Documentation will be provided with the recommendation.

I:\PSC\RAR\WP\ESTDKT.

PSC/RAR 10 (Revised 01/96)

DOCUMENT NUMBER-DATE
04378 MAY-25
FPSC-RECORDS/REPORTING

1 25-30.115 Uniform System of Accounts for Water and Wastewater
2 Utilities.

3 ~~(1)~~ Water and wastewater utilities shall, effective January
4 1, 1998 ~~1986~~, maintain their ~~its~~ accounts and records in conformity
5 with the 1996 ~~1984~~ NARUC Uniform Systems of Accounts adopted by the
6 National Association of Regulatory Utility Commissioners. All
7 inquiries related to the interpretation of these uniform systems of
8 accounts shall be submitted to the Commission's Division of Water
9 and Wastewater ~~Department~~ in writing. Note: The National
10 Association of Regulatory Utility Commissioners published separate
11 uniform systems of accounts for three classes of water and
12 wastewater utilities: Class A (defined as those having annual
13 water or wastewater operating revenues of \$1,000,000 ~~\$750,000~~ or
14 more); Class B (defined as those having annual water or wastewater
15 operating revenues of \$200,000 ~~\$150,000~~ or more but less than
16 \$1,000,000 ~~\$750,000~~; Class C (defined as those having annual water
17 or wastewater revenues of less than \$200,000 ~~\$150,000~~. Copies of
18 these systems of accounts may be purchased from the office of said
19 Association. Post Office Box 684, Washington, D.C. 20044.

20 ~~(2) Accounts 469 and 530 Guaranteed Revenues for water and~~
21 ~~wastewater utilities respectively is created effective January 1,~~
22 ~~1986. This account shall be credited with revenue collected~~
23 ~~through Guaranteed Revenues or the Allowance for Funds Prudently~~
24 ~~Invested.~~

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

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

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

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

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