

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Proposed Revision of Rule  
25-30.115, F.A.C., Uniform  
System of Accounts for Water and  
Wastewater Utilities.

DOCKET NO. 970522-WS  
ORDER NO. PSC-97-0704-NOR-WS  
ISSUED: June 12, 1997

The following Commissioners participated in the disposition of this matter:

JULIA L. JOHNSON, Chairman  
SUSAN F. CLARK  
J. TERRY DEASON  
JOE GARCIA  
DIANE K. KIESLING

NOTICE OF RULEMAKING

NOTICE is hereby given that the Florida Public Service Commission, pursuant to Section 120.54, Florida Statutes, has initiated rulemaking to amend Rule 25-30.115, Florida Administrative Code, relating to uniform system of accounts for water and wastewater utilities.

The attached Notice of Rulemaking will appear in the June 20, 1997 edition of the Florida Administrative Weekly.

If timely requested, a hearing will be held at the following time and place:

Florida Public Service Commission  
9:30 a.m., August 12, 1997  
Betty Easley Conference Center  
Room 152, 4075 Esplanade Way  
Tallahassee, Florida

Written requests for hearing and written comments or suggestions on the rule must be received by the Director, Division of Records and Reporting, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0870, no later than July 11, 1997.

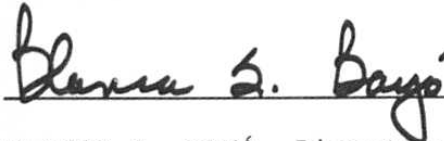
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By ORDER of the Florida Public Service Commission, this 12th  
day of June, 1997.

  
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BLANCA S. BAYÓ, Director  
Division of Records & Reporting

( S E A L )

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FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 970522-WS

RULE TITLE: RULE NO.:

Uniform System of Accounts for Water 25-30.115

and Wastewater Utilities

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

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

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

Any person who wishes to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 367.121(1)(b)(f), F.S.

LAW IMPLEMENTED: 367.121(1)(b), F.S.

WRITTEN COMMENTS OR SUGGESTIONS ON THE PROPOSED RULE MAY BE SUBMITTED TO THE FPSC, DIVISION OF RECORDS AND REPORTING, WITHIN 21

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DAYS OF THE DATE OF THIS NOTICE FOR INCLUSION IN THE RECORD OF THE PROCEEDING.

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

TIME AND DATE: 9:30 A.M., AUGUST 12, 1997

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Director of Appeals, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, Florida 32399-0862.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

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or wastewater operating revenues of \$1,000,000 ~~\$750,000~~ or more); Class B (defined as those having annual water or wastewater operating revenues of \$200,000 ~~\$150,000~~ or more but less than \$1,000,000 ~~\$750,000~~; Class C (defined as those having annual water or wastewater revenues of less than \$200,000 ~~\$150,000~~. Copies of these systems of accounts may be purchased from the office of said Association. Post Office Box 684, Washington, D.C. 20044.

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

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

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Marshall Willis

NAME OF SUPERVISOR OR PERSONS WHO APPROVED THE PROPOSED RULE:  
Florida Public Service Commission.

DATE PROPOSED RULE APPROVED: JUNE 10, 1997

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:  
NOVEMBER 22, 1996

If any person decides to appeal any decision of the Commission with respect to any matter considered at the rulemaking hearing, if

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held, a record of the hearing is necessary. The appellant must ensure that a verbatim record, including testimony and evidence forming the basis of the appeal is made. The Commission usually makes a verbatim record of rulemaking hearings.

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