

Commissioners:
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DIVISION OF APPEALS
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Public Service Commission

July 16, 1997

Mr. Carroll Webb
Joint Administrative Procedures
Committee
120 Holland Building
Tallahassee, Florida 32399

Re: Docket No. 970522-WS - Proposed Revision of Rule 25-30.115, F.A.C., Uniform System of Accounts for water and Wastewater Utilities

Dear Mr. Webb:

The Commission has approved the adoption of Rule 25-30.115 without changes.

We plan to file the rule for adoption on July 24, 1997.

Sincerely,

Christiana T. Moore
Associate General Counsel

ACK _____
AFA _____
APP _____ ADT30115.MRD
CAF _____ Enclosure
cc: Division of Records & Reporting

CMU _____
CTR _____
EAG _____
LEG _____
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OPC _____
RCH _____
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DOCUMENT NUMBER-DATE

07179 JUL 17 5

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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