

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Amendment of Rule)	DOCKET NO. 891099-GU
25-7.039, F.A.C., Natural Gas)	
Minimum Filing Requirements;)	ORDER NO. 22140
Commission Design.)	
<hr/>		ISSUED: 11/06/89

NOTICE OF ADOPTION OF RULE AMENDMENT

NOTICE is hereby given that the Commission, pursuant to Section 120.54, Florida Statutes, has adopted the amendments to Rule 25-7.039 relating to natural gas MFRs, without change.

The rule amendment was filed with the Secretary of State on November 1, 1989 and will be effective on November 21, 1989. A copy of the relevant portions of the certification filed with the Secretary of State is attached to this Notice.

This docket is closed upon issuance of this notice.

By Direction of the Florida Public Service Commission,
this 6th day of NOVEMBER, 1989.


STEVE TRIBBLE, Director
Division of Records & Reporting

(S E A L)

WHH

DOCUMENT NUMBER-DATE

10070 NOV-6 1989

FPSC-RECORDS/REPORTING

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CERTIFICATION OF
PUBLIC SERVICE COMMISSION ADMINISTRATIVE RULES
FILED WITH THE
DEPARTMENT OF STATE

I do hereby certify:

- (1) The time limitations prescribed by paragraph 120.54(11)(a), F.S., have been complied with; and
- (2) There is no administrative determination under section 120.54(4), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of paragraph 120.54(11)(b), F.S. They are filed not less than 28 days after the notice required by subsection 120.54(1), F.S., and:
- (a) And are filed not more than 90 days after the notice; or
- (b) Are filed not more than 90 days after the notice not including days an administrative determination was pending; or
- (c) Are filed within 21 days after the adjournment of the final public hearing on the rule; or
- (d) Are filed within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (e) Are filed within 21 days after the date the transcript was received by this agency.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

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<u>Rule No.</u>	<u>Specific Rulemaking Authority</u>	<u>Law Being Implemented, Interpreted or Made Specific</u>
25-7.039	366.05(1), F.S. 366.03(2), F.S. 366.06(3), F.S.	366.06(3), F.S. 366.071, F.S.

Under the provision of paragraph 120.54(12)(a), F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective: _____
(month) (day) (year)

Steve Zibbole
Steve Zibbole
Director, Division of Records & Reporting
Title

Number of Pages Certified _____

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1 25-7.039 Natural Gas Utility Minimum Filing Requirements;
2 Commission Designee.

3 (1) General Filing Instructions

4 (a) The petition under §366.06 and §366.071, Florida
5 Statutes, for an adjustment of rates must include or be
6 accompanied by:

- 7 1. The information required by Commission Form PSC/EAG
8 10 (11/89), entitled "Investor Owned Natural Gas
9 Utilities Minimum Filing Requirements" is
10 incorporated into this rule by reference. The form
11 may be obtained from the Commission's Division of
12 Electric and Gas.
- 13 2. The exact name of the applicant and the address of
14 the applicant's principal place of business.
- 15 3. Copies of prepared direct testimony and exhibits for
16 each witness testifying on behalf of the company.

17 (b) In compiling the required schedules, a company shall
18 follow the policies, procedures and guidelines prescribed by the
19 Commission in relevant rules and in the company's last rate case
20 or in a more recent rate case involving a comparable utility.
21 These schedules shall be identified appropriately (e.g. Schedule
22 B-1 would be designated Company Schedule B-1 - Company basis).

23 (c) Each schedule shall be cross-referenced to identify
24 related schedules as either supporting schedules and/or recap
25 schedules.

26 (d) Each page of the filing shall be numbered on 8 1/2 x 11
27 inch paper. Each witness' prefiled testimony and exhibits shall
28 be on numbered pages and all exhibits shall be attached to the
29 proponent's testimony.

30 (e) Except for handwritten official company records, all data
31 in the petition, testimony, exhibits and minimum filing

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1 requirements shall be typed.

2 (f) Each schedule shall indicate the name of the witness
3 responsible for its presentation.

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

8 (h) Twenty (20) copies of the filing, consisting of the
9 petition and its supporting attachments, testimony, and exhibits,
10 shall be filed with the Division of Records and Reporting.

11 (i) Whenever the company proposes any corrections, updates or
12 other changes to the originally filed data, twenty (20) copies
13 shall be filed with the Division of Records and Reporting, with
14 copies also served on all parties at the same time.

15 (2) Commission Designee. The Director of Electric and Gas
16 shall be the designee of the Commission for purposes of
17 determining whether the utility has met the minimum filing
18 requirements imposed by this rule.

19 (3) Waiver of MFR Requirements. The Commission may grant a
20 waiver with respect to specific data required by this rule upon a
21 showing that production of the data would be impractical or impose
22 an excessive economic burden upon the company.

23 ~~(i) Each natural gas utility filing a petition for general~~
24 ~~rate relief shall file with the Commission, in accordance with~~
25 ~~sample forms and instructions supplied by the Commission, the~~
26 ~~following data for a historical test year or as indicated, before~~
27 ~~that petition is deemed to be complete:~~

28 ~~(a) Accounting and engineering data:~~

29 ~~i. Schedule I --- Financial statements and reports of~~
30 ~~independent Certified Public Accountants for the~~
31 ~~two most recent calendar or fiscal year periods.~~

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- 27 Schedule-2---The average rate base reflected on the books of the utility for the 13-month period ending with the last month of the test year, both including and excluding adjustments described in schedule-3 and achieved and adjusted rate of return.
- 37 Schedule-3---Listing of all adjustments to test year 13-month average rate base arrived at in Schedule 27 showing the total amount of each adjustment, revenue effects of each and the total of all such adjustments. The listing shall indicate which adjustments were made in company's last full revenue requirement case.
- 47 Schedule-4---Schedule showing monthly plant balances by primary accounts for the 13-month period ending with the last month of the test year.
- 57 Schedule-5---Schedule showing monthly depreciation expense for the test period computed on the average monthly plant balances by primary account. Supporting worksheets shall be made available to the Commission.
- 67 Schedule-6---Schedule showing monthly depreciation reserve balances by primary accounts for the 13-month period ending with the last month of the test year.
- 77 Schedule-7---Schedule showing the regulated and non-regulated items of common utility plant by primary account, with monthly balances for the 13-month period ending with the last month of the test year segregated by the amounts according to regulated and non-regulated items. The method of

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- 1 allocating-between-regulated-and-non-regulated
2 portions-shall-be-described.
- 3 8r Schedule-8---Schedule-showing-the-same-data-as
4 required-in-Schedule-7-for-depreciation-reserve
5 balances.
- 6 9r Schedule-9---Schedule-showing-by-monthly-property
7 held-for-future-use-by-items-and-amounts-for-the
8 12-month-period-ending-with-the-last-month-of-the
9 test-year-and-the-average-monthly-amount-during
10 that-period-together-with:
- 11 ar Date-of-acquisition-or-anticipated-date-of
12 acquisition.
- 13 br Brief-description-of-location.
- 14 cr Reason-for-purchase,if-any,intended-user
- 15 dr Expenditures-as-of-end-of-test-year.
- 16 er Date-construction-is-to-commence.
- 17 fr Date-to-be-placed-in-service.
- 18 gr Indicate-current-use-of-property.
- 19 hr Indicate-which-items-are-included-in-rate-base.
- 20 10r Schedule-10---Schedule-showing-by-monthly
21 construction-work-in-progress-segregated-by-items
22 on-which-Allowance-for-Funds-Used-During
23 Construction-(AFUDC) was-charged-and-on-which-no
24 AFUDC was-charged-for-the-12-month-period-ending
25 with-the-last-month-of-the-test-year--The schedule
26 shall-include-a-description-of-the-company's-policy
27 as-to-which-jobs-received-AFUDC-together-with-the
28 calculations-supporting-the-derivation-of-the-AFUDC
29 rates-used-during-the-test-year.
- 30 11r Schedule-11---Schedule-showing-by-monthly-the-amount
31 of-customer-advances-for-construction-for-the-

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- 1 ~~13-month-period-ending-with-the-last-month-of-the~~
2 ~~test-year.~~
- 3 12. Schedule-12---Schedule-of-material-and-supply-items
4 showing-by-monthly-the-beginning-balances,
5 (receipts,issues,any-inventory-adjustments,and
6 ending-balances-for-the-13-month-period-ending-with
7 the-last-month-of-the-test-year.--The-above-amounts
8 are-to-be-segregated-by-regulated-(natural-gas)and
9 non-regulated-(BP-gas-and-merchandising-and
10 jobbing)-items.--The-method-of-allocation-between
11 regulated-and-non-regulated-portions-is-to-be
12 described.
- 13 13. Schedule-13---Calculation-of-working-capital
14 allowances-included-in-rate-base.
- 15 14. Schedule-14---Calculation-of-any-additional-rate
16 base-components-not-provided-for-in-the-above
17 schedules.
- 18 15. Schedule-15---Net-operating-income-(NOI)-reflected
19 on-the-books-of-the-utility-for-the-test-year-and
20 NOI-as-adjusted-using-the-adjustments-listed-in
21 Schedule-16.
- 22 16. Schedule-16---Listing-and-detailed-description-of
23 annualization-and-pre-forma-adjustments-to-the-test
24 year-net-operating-income-(NOI)-reflected-on-the
25 books-of-the-utility,giving-the-total-amount-of
26 each-adjustment,NOI-effect,the-revenue-effect-of
27 each-adjustment,and-the-total-revenue-effect-of
28 each-adjustment,and-the-total-revenue-effect-of
29 all-adjustments.--The-listing-shall-indicate-which
30 of-the-above-adjustments-were-made-in-the-company's
31 last-full-revenue-requirement-case.

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- 1 17. Schedule-17---Detail-of-revenue-and-expenses-by
2 months-by-primary-accounts-as-prescribed-by-the
3 Commission-for-the-test-year.
- 4 18. Schedule-18---Itemization-of-revenues-reported
5 pursuant-to-Rule-25-17-15-and-expenses-incurred
6 pursuant-to-the-Commission-prescribed-conservation
7 genus.
- 8 19. Schedule-19---Detail-of-expenses-which-are-subject
9 to-allocation-between-regulated-and-non-regulated
10 operations-showing-gross-amounts-amounts-allocated
11 to-non-regulated-operations-net-amount-of
12 regulated-expenses-and-detailed-description-of
13 allocation-methods-used.
- 14 20. Schedule-20---List-all-adjustments-made-in-the
15 company's-last-full-revenue-requirement-case-which
16 are-not-included-in-either-Schedule-3-or-16
17 together-with-an-explanation-for-not-including-the
18 adjustments.
- 19 21. Schedule-21---Calculation-of-the-revenue-expansion
20 factor-for-the-test-year.
- 21 22. Schedule-22---Calculation-of-the-revenue-deficiency-
22 or-excess-requested-in-the-company's-petition.
- 23 23. Schedule-23---Year-end-cost-of-capital-for-the-test
24 year--Segregate-by-classes-including-cost-free
25 capital-exclusive-of-4% and-10% job-development
26 credits-if-the-company-is-using-Option-No.-2
27 treatment-pursuant-to-Section-46(f)-Internal
28 Revenue-Code--This-schedule-shall-include-a
29 description-of-each-class-of-capital-the-dollar
30 amount-of-each-class-total-capitalization-the
31 percentage-ratio-of-each-class-to-total-

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1 capitalization, the cost of each class of capital,
2 and the weighted average cost of each class and in-
3 total.
4 24. Schedule 24---The average cost of capital for the
5 13-month period ending with the last month of the
6 test year. --Segregate by classes including
7 cost-free capital exclusive of 44 and 194 job
8 development credit if the company is using Option
9 Net 2 treatment pursuant to Section 46(f), Internal
10 Revenue Code. --This schedule shall include a
11 description of each class of capital, the dollar
12 amount of each class, total capitalization, the
13 percentage ratio of each class to total
14 capitalization, the cost of each class of capital,
15 and the weighted average cost of each class and in
16 total.
17 25. Schedule 25---A reconciliation of cost-free capital
18 showing types of cost-free capital, the amount of
19 such capital allowed the utility in its last rate
20 case, any additions to or subtractions from that
21 amount, and the amount of such capital in the
22 present filing.
23 26. Schedule 26---Interim Relief. --If interim relief is
24 requested pursuant to Rule 25-7.040, a schedule
25 shall be submitted calculating the interim relief
26 in accordance with 87-26, 9717-P.5.
27 27. Schedule 27---If projected data is used, in addition
28 to the above schedules provide a schedule of the
29 major assumptions used to develop the forecasted
30 data and the supporting basis from which each
31 assumption was developed. --This schedule shall

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1 include a side-by-side comparison of projected data
2 for a forecasted test year, if used, and the same
3 data for the historic test year.

4 28. Schedule 28 --- Copy of any safety citations issued by
5 the Commission against the company in the last two
6 calendar years and up to the date of filing along
7 with an explanation of steps which have been taken
8 to correct the violations.

9 29. Schedule 29 --- A statement that the utility will make
10 available to the Commission's Staff upon request:
11 a. The most recent Federal income tax return filed;
12 b. The most recent state income tax return filed;
13 c. The most recent Internal Revenue Service final
14 revenue agent's report;
15 d. The most recent final Florida Department of Revenue
16 income tax audit report.

17 30. Schedule 30 --- Book and tax treatment of gain or loss
18 on reacquired bonds.

19 31. Schedule 31 --- A schedule for each of the accumulated
20 deferred income tax accounts (Accounts Nos. 199,
21 281, 282, and 283) showing monthly balances for the
22 test year, ending with the last month of the test
23 year and the year-end balance for the one-year
24 period immediately preceding the test year.

25 32. Schedule 32 --- Analysis of accumulated investment tax
26 credits showing beginning balances, investment tax
27 credits generated and amortization of investment
28 tax credits for the one-year period immediately
29 preceding the test year and by month for the test
30 year. -- Amounts required under the Revenue Act of
31 1971 and subsequent acts shall be shown separately.

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from amounts required under prior law. -- Describe
the election made under Section 46ff of Internal
Revenue Code.

~~to~~ -- Rate structure and billing data --

1. ~~Bill~~ frequency analysis by rate schedule
classification for the test year complete with
consolidated factor as well as a summary which will
illustrate the transition from the frequency
analysis to revenues from both present and proposed
schedules. -- Additional information shall be
provided to relate any other charges or credits to
the base rate revenue for the test year for each
rate schedule. -- The information in this item shall
tie into the base revenues requested in
subparagraph 2. -- Underlying data pertaining to the
analysis shall be retained by the company and shall
be available for Commission inspection during
normal business hours for a period of 3 years.

2. Schedule showing for the test year the base,
Purchased Gas Adjustment, directly billed
franchise, other revenues and total revenues
produced by rate schedule. -- If any customers are to
be transferred from one schedule to another, the
revenue information shall be shown separately for
the transfer group and shall be included as a
subitem under the old and the new classification.

3. Schedule showing revenue calculation of present and
proposed rates. -- Indicate for all rates, terms and
conditions.

4. Proposed tariff sheets highlighting on those sheets
the proposed changes in all rates, terms and

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- 1 conditions--in-addition, provide a brief summary
2 of the reasons for each of these changes.
- 3 5r Provide a fully allocated class cost of service
4 study showing customer, commodity, and capacity
5 components under present and proposed rates. This
6 study shall include rate of return by class. Also
7 provide load research used in the cost allocation.
- 8 6r Provide a study developing the minimum cost to serve
9 customers on each rate schedule classification.
10 Indicate what cost categories are included.
- 11 7r For each of the following for which a rate exists,
12 provide a study developing the cost of:
- 13 ar Connecting initial service at a location.
- 14 br Reconnecting service to subsequent subscribers at
15 previously served locations.
- 16 cr Reconnection of existing customer after
17 disconnection for cause.
- 18 dr Administrative costs for name and/or billing address
19 changes and the total number of each of these types
20 of transactions.
- 21 8r Schedule showing monthly peak day purchase in terms
22 indicating day of the month and day of the week
23 during which the peak occurred for the test year as
24 well as the previous three years and a schedule
25 showing peak month usage for each rate class.
- 26 9r Schedule showing unaccounted for gas for firm and
27 interruptible service for the test year and two
28 prior years.
- 29 10r Schedule showing oil present rates and cost
30 justification for all proposed rates and any rate
31 adjustments.

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- 1 ii. ~~A monthly bill comparison of present and proposed~~
2 ~~charges for each rate schedule with and without the~~
3 ~~latest available gas adjustment. The monthly bill~~
4 ~~comparisons shall also be made for 50%, 75% and 90%~~
5 ~~of the requested rate increase.~~
- 6 ii. ~~Copies of all outstanding contracts that the company~~
7 ~~may have relating to sales of gas at rates~~
8 ~~containing conditions different from those in the~~
9 ~~approved tariff. Provide justification for serving~~
10 ~~these customers at rates different from those in~~
11 ~~the approved tariff.~~
- 12 ii. ~~Statement of anticipated availability of~~
13 ~~interruptible gas as well as a table indicating~~
14 ~~interruptible sales for the test period and the~~
15 ~~previous 4 years.~~
- 16 ii. ~~An analysis of monthly purchased gas adjustment~~
17 ~~revenues and gas expenses by firm and interruptible~~
18 ~~service for the 12 month period ending with the~~
19 ~~last month of the test year. This analysis shall~~
20 ~~include, by month, the total gas cost, the total~~
21 ~~retail therm sales, total revenue from base gas~~
22 ~~cost, the amount needed to recover total gas~~
23 ~~expense, the Purchased Gas Adjustment Factor, and~~
24 ~~total revenues from Purchased Gas Adjustment. Also~~
25 ~~indicate suppliers' rates that were applicable~~
26 ~~during the test year and any applicable refunds~~
27 ~~received and made during the test year.~~
- 28 ii. ~~Schedule showing, by month, for the 12 month period~~
29 ~~ending with the last month of the test year, the~~
30 ~~number of bills rendered by rate schedule~~
31 ~~classification. Indicate totals for each month and~~

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1 the average for the test year.
2
3 1 Executive Summary
4
5 1 Schedule A---A total magnitude and percentage change
6 comparison between the utility's last rate case and
7 the present case, which shall include the following:
8 a The Commission docket number of the utility's
9 last rate case and the test year, interim rate
10 increase, and permanent rate increase;
11 i Requested, as well as authorized, in the
12 utility's last rate case; and
13 ii Requested in the present case;
14 b Jurisdictional test year rate base;
15 c Jurisdictional net operating income before rate
16 relief;
17 d Rate of return earned;
18 e System capitalization in dollars;
19 f Overall rate of return;
20 g Cost of long-term debt;
21 h Cost of preferred stock;
22 i Cost of short-term debt;
23 j Cost of customer deposits;
24 k Cost of common equity;
25 l Average number of customers;
26 2 Schedule B---A dollar breakdown of different events
27 or circumstances which require an increase in gross
28 operating revenues by way of new rates;
29 3 Schedule C---A dollar breakdown of the change in
30 rate base between that determined by the Commission
31 in the utility's last rate case and that to be
shown in the present rate case;
4 Schedule D---A dollar breakdown of the change in net-

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Rule 25-7.039
Docket No. 891099-GU

SUMMARY OF RULE

Existing Rule 25-7.039, F.A.C., describes the minimum filing requirements (MFRs) for natural gas utilities which petition for general rate relief. MFRs are an investigative tool used by the Commission in determining actual legitimate costs of service to perform rate setting and regulatory duties required by Chapter 366.06, F.S.

MFRs specified in the existing rule are a series of approximately fifty schedules which provide data on a petitioning utility's accounting and engineering costs, rate structures, and billing practices for a test year. They also include an executive summary. The current rule for MFRs requires an indication of the employee responsible for preparation of each subsidiary schedule. It further requires submission of twenty copies of the specified data. Finally, the rule designates the Director of the Division of Electric and Gas (EAG) as responsible for determining whether a utility has met the MFRs and empowers the director to waive specific data requirements.

Proposed revisions to Commission Rule 25-7.039, F.A.C., would provide general filing instructions, would adopt Commission Form PSC/EAG 10 (11/89) entitled "Minimum Filing Requirements" by reference, would reaffirm the Director of EAG as responsible for determining whether MFRs have been met, and would allow the Commission (rather than the Director of EAG) to waive specific data requirements when preparation would be impractical or excessively expensive for the utility. Twenty copies of the required data and an indication of the employee responsible for its preparation would continue to be required.

Adopted by reference, Commission Form PSC/EAG 10 (11/89) would be the substantive portion of the new MFRs. Although the format would change, most of the information required by Form PSC/EAG 10 (11/89) would remain substantially the same as required by the existing rule. Unlike the existing rule, MFRs which are

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divided into three broad sections, Form PSC/EAG 10 (11/89) would be subdivided into nine sections, each of which would comprise a set of schedules. The nine sections cover: (1) an executive summary, (2) rate base schedules, (3) net operating income schedules, (4) rate of return schedules, (5) cost of service schedules, (6) interim rate relief schedules, (7) projected test year schedules, (8) cost of service program, and (9) engineering schedules.

While much of the information required by the supporting schedules would remain unchanged, several would be substantially revised or would add to existing requirements. All the new schedules are derived from combinations of existing MFR schedules, interrogatories issued, or frequently expressed interests and concerns of Commissioners in rate cases in recent years.

The proposed revisions to the natural gas MFR rule and the associated utilities have been assimilated into the current proposal.

SUMMARY OF HEARINGS ON THE RULE

No hearing was requested and no hearing was held.

FACTS AND CIRCUMSTANCES JUSTIFYING THE RULE

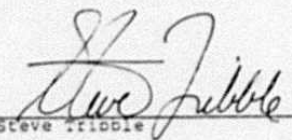
The revised rule is necessary to update the information requested by the FPSC to process a natural gas utility's rate increase application. This rule revision is expected to substantially eliminate the need for interrogatories and standardize the rate application process.

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CERTIFICATION OF
INCORPORATION BY RULE

I do hereby certify:

- (1) That paragraph (1)(a)1. incorporates Form PSC/EAG 10 (11/89) into Rule 25-7.039 by reference.
- (2) That Form PSC/EAG 10 (11/89) contains all the necessary financial schedules the utility is required to submit as part of its application.



 Steve Tribble
 Director, Division of Records and Reporting
 Title

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