

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Proposed Revision of) DOCKET NO. 960045-PU
Rules 25-6.014 and 25-7.014,) ORDER NO. PSC-96-0477-FOF-PU
F.A.C., Records and Reports in) ISSUED: April 5, 1996
General)
_____)

The following Commissioners participated in the disposition of this matter:

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

NOTICE OF ADOPTION OF RULES

NOTICE is hereby given that the Florida Public Service Commission, pursuant to Section 120.54, Florida Statutes, has adopted Rules 25-6.014 and 25-7.014, Florida Administrative Code, relating to records and reports in general without changes.

The rules were filed with the Department of State on April 2, 1996 and will be effective on April 22, 1996. A copy of the rule as filed with the Secretary of State is attached to this Notice.

This docket is closed upon issuance of this notice.

By ORDER of the Florida Public Service Commission, this 5th day of April, 1996.

BLANCA S. BAYÓ, Director
Division of Records and Reporting

by: Kay Deason
Chief, Bureau of Records

(S E A L)

CTM

DOCUMENT NUMBER-DATE

03980 APR-5 96

PSC-96-0477-FOF-REPORTING

25-6.014 Records and Reports in General.

(1) ~~Except as provided in Subsection (2),~~ Each investor-owned electric utility shall maintain its accounts and records in conformity with the ~~Federal Energy Regulatory Commission's~~ Uniform System of Accounts (USOA) for Public Utilities and Licensees as found in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for Major Utilities as revised April 1, ~~1995, 1987~~ and as modified below. All inquiries relating to interpretation of the USOA Uniform System of Accounts shall be submitted to the Commission's Division of Auditing and Financial Analysis in writing.

(2) For ratemaking purposes only, each investor-owned electric utility shall accrue unbilled base rate revenues, excluding those base rate revenues recoverable through other cost recovery or adjustment mechanisms.

(3) Each utility shall establish and maintain continuing property records in conformity with the plant accounts prescribed in the USOA Uniform System and Classification of Accounts. The records ~~It~~ shall be compiled on the basis of original cost (or other book cost consistent with the provisions of the USOA Uniform System and Classification of Accounts). The continuing property records or records supplemental thereto shall contain such detailed description and classification of property record units that will permit their ready identification and verification. They shall be

maintained in such manner as will meet the following basic objectives:

(a) An inventory of property record units which may be readily checked for proof of physical existence;

(b) The association of costs with such property record units to assure accurate accounting for retirements; and

(c) The determination of dates of installation and removal of plant to provide data for use in connection with depreciation studies.

~~(a) The functional use, description and location of property units in service.~~

~~(b) Costs associated with property units to assure accurate accounting for retirements.~~

~~(c) The determination of the age, service life or other data necessary for depreciation studies.~~

(4) Each utility shall furnish to the Commission at such time and in such form as the Commission may require, the results of any required tests and summaries of any required records. The Each utility shall also furnish the Commission with any information concerning the utility's its facilities or operation which the Commission may request and require for determining rates and judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's its Annual Report to the Commission.

(5) Upon direction of the Commission, or in the performance of delegated staff duties, any member of the Commission staff may make at any reasonable time a personal visit to the utility's offices or other places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which may appear necessary in the discharge of Commission duties. During such visits the utility shall provide ~~the~~ staff member(s) with adequate and comfortable working and filing space, consistent with prevailing conditions and climate and comparable with the accommodations provided the utility's ~~company's~~ outside auditors.

(6) The Commission ~~has~~ prescribed the ~~Federal Energy Regulatory Commission's~~ Uniform System of Accounts for Public Utilities and Licensees, as found in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for Major Utilities as revised April 1, 1995, ~~1987~~ to be used by Rural Electric Cooperative and Municipal Electric Utilities operating within the State. All inquiries relating to interpretations of the Uniform System of Accounts shall be submitted to the Commission's Division of Auditing and Financial Analysis ~~Electric and Gas~~ in writing.

~~(7) Each investor owned electric utility, Rural Electric Cooperative and Municipal Electric Utility shall file with the Commission its chart of accounts as of the effective date of this Rule showing compliance with the Uniform System and Classification~~

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~~of Accounts as prescribed by the Commission, and shall also periodically file revisions of said chart of accounts.~~

Specific Authority: 366.05(1), 350.127(2), F.S.

Law Implemented: 366.04(2)(a), 366.05(1), F.S.

History: Amended 7/29/69, 2/4/76, 8/21/79, 1/2/80, 11/18/82,
formerly 25-6.14, Amended 10/1/86, 11/02/87, 7/20/89, 12/27/94, _____

25-7.014 Records and Reports in General.

(1) ~~Except as provided in subsection (2),~~ Each natural gas utility shall maintain its accounts and records in conformity with the Uniform System ~~and Classification~~ of Accounts for Natural Gas Companies (USOA) as found ~~prescribed by the Federal Energy Regulatory Commission~~ in the Code of Federal Regulations, Title 18, Subchapter F, Part 201, for Major Utilities as revised, April 1, 1995, 1987 and as modified below. All inquiries relating to interpretation of the USOA ~~Uniform System and Classification of Accounts~~ shall be submitted to the Commission's Division of Auditing and Financial Analysis in writing.

(2)(a) Each utility shall establish and maintain continuing property records in conformity with the plant accounts prescribed in the USOA ~~Uniform System and Classification of Accounts~~. The records ~~It~~ shall be compiled on the basis of original cost (or other book cost consistent with the provisions of the USOA ~~Uniform System and Classification of Accounts~~). The continuing property records or records supplemental thereto shall contain such detailed description and classification of property record units that will permit their ready identification and verification. They shall be maintained in such manner as will meet the following basic objectives:

(a)1- An inventory of property record units which may be readily checked for proof of physical existence; ~~1-~~

~~(b)2-~~ The association of costs with such property record units to assure accurate accounting for retirements; ~~and~~

~~(c)3-~~ The determination of dates of installation and removal of plant to provide data for use in connection with depreciation studies.

~~(3)(2)~~ For ratemaking purposes only, each investor-owned natural gas utility shall accrue unbilled base rate revenues, excluding those base rate revenues recoverable through other cost recovery or adjustment mechanisms.

~~(4)(3)~~ Each utility shall furnish to the Commission at such time and in such form as the Commission may require, the results of any required tests and summaries of any required records. The utility shall also furnish the Commission with any information concerning the utility's facilities or operation which the Commission may request and require for determining rates and ~~or~~ judging the practices of the utility. All such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission.

~~(5)(4)~~ ~~On and after the effective date of these rules, T~~he results of all tests, summaries, records and reports required by ~~of~~ ~~gas utilities by reason of these rules or other orders of the~~ Commission (including the Annual ~~Financial~~ Report) shall, where appropriate, be reported on a therm basis rather than a volumetric or MCF basis.

~~(6)~~(5) Upon direction of the Commission, or in the performance of delegated staff duties, any member of the Commission staff may make at any reasonable time a personal visit to the utility's offices or other places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which may appear necessary in the discharge of Commission duties. During such visits the utility shall provide ~~the~~ staff member(s) with adequate and comfortable working and filing space, consistent with prevailing conditions and climate and comparable with the accommodations provided the utility's ~~company's~~ outside auditors.

~~(6) Each natural gas utility shall file with the Commission its chart of accounts as of the effective date of this rule, showing compliance with the Uniform System and Classification of Accounts as prescribed by the Commission, and shall also periodically file revisions of said chart of accounts.~~

Specific Authority: 366.05(1), 350.127(2), F.S.

Law Implemented: 366.05(1), F.S.

History: Amended 7/19/72, Repromulgated 1/8/75, 5/4/75, Amended 12/30/75, 9/28/81, 11/18/82, formerly 25-7.14, Amended 10/1/86, 4/4/88, 7/20/89, 12/27/94, 4/22/96.