

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of SOUTH BROWARD)	DOCKET NO. 890360-WS
UTILITY, INC. for a rate increase)	ORDER NO. 21548
in Broward County.)	ISSUED: 7-14-89
<hr/>		

ORDER GRANTING REQUEST FOR WAIVER

By letter dated July 7, 1989, South Broward Utility, Inc. (utility) requested waiver of the portions of the Minimum Filing Requirements (MFRs) that request certain accounting information on a monthly basis and computation of thirteen-month averages. The basis of the request is that the utility, a Class "C" utility, did not calculate monthly balances for its accounting records prior to calendar year 1989. Instead, the utility requests authority to file those schedules using a simple average (beginning and end average) and beginning and end of year balances.

The utility's request to use Staff's proposed MFRs was previously approved by the Chairman. Several schedules in the proposed, as well as the current, MFRs request thirteen-month averages or monthly balances. While the utility could reconstruct this data, the process would be costly and time consuming. As a Class "C" utility, the utility has a small customer base over which to spread the cost of those calculations. Accordingly, we will permit the use of a simple average and beginning and end of year balances for those schedules which request thirteen-month averages or monthly balances.

Granting the utility's request in no way forecloses our raising the issue of the utility's compliance with Rule 25-30.115, Florida Administrative Code. This rule requires that books and records of a utility be maintained in accordance with the 1984 NARUC Uniform System of Accounts, which requires monthly accruals.

Based on the foregoing, it is

ORDERED by Commissioner Betty Easley, as Prehearing Officer, that the request of South Broward Utility, Inc. to waive the portions of the Minimum Filing Requirements that request thirteen-month averages or monthly balances for certain

ORDER NO. 21548
DOCKET NO. 890360-WS
PAGE 2

accounting information is granted. It is further

ORDERED that the utility may file the accounting information using a simple average and beginning and end of year balances as set forth in the body of this Order.

By ORDER of Commissioner Betty Easley, as Prehearing Officer, this 14th day of July, 1989.

Betty Easley
BETTY EASLEY, Commissioner
and Prehearing Officer

(S E A L)

NSD