

NOTICE OF PROPOSED RULE DEVELOPMENT

FLORIDA PUBLIC SERVICE COMMISSION

UNDOCKETED

RULE TITLE: Depreciation

RULE NO.: 25-30.140

PURPOSE AND EFFECT: Definitions are added to clarify the meaning of terms used in the process of analyzing depreciation in order to assure both capital recovery and reasonable rates. New accounts are added to provide for depreciation relating to investment in new types of equipment and to bring the list of accounts into accord with NARUC. The specific directions for computation of depreciation expense are proposed to clearly show the appropriate method for calculation of depreciation expense for a monthly period. Section (3) is changed to clarify that utilities may implement guideline rates without specific Commission approval and to remove language that appeared to conflict. Section (4) (a) and (b) are changed to remove the reference to depreciation rates to eliminate confusion with (3). Subsection (3) will address rates and (4) will address reserve activity. Section (9) is changed to clarify and specify how utilities shall maintain CIAC records. The prior wording was confusing as to what the actual requirements were. The prior wording stated that a utility must maintain adequate records account for CIAC but then subsequently had provisions utilities that did not maintain adequate records. The new wording separates reporting requirements for Class A and B from Class C

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FPSC-RECORDS/REPORTING

utilities.

SUBJECT AREA TO BE ADDRESS: Accounting for depreciation.

SPECIFIC AUTHORITY: 350.127(2), 367.121(1), FS

LAW IMPLEMENTED: 350.115, 367.081(2), 367.121(1), FS

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE, AND PLACE SHOWN BELOW:

TIME AND DATE: 9:30 a.m., Wednesday, December 6, 2000

PLACE: Room 182, Easley Building Conference Center, Room 182, 4075 Esplanade Way, Tallahassee, Florida

THE WORKSHOP REQUEST MUST BE SUBMITTED IN WRITING BY DECEMBER 4, 2000 TO CHRISTIANA T. MOORE, DIVISION OF APPEALS, 2540 SHUMARD OAK BOULEVARD, TALLAHASSEE, FL 32399-0850

Any person requiring some accommodation at this workshop because of a physical impairment should call the Division of Records and Reporting at (850) 413-6770 at least 48 hours prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at: 1-800-955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Jeanette Sickel, Division of Economic Regulation, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0862, 850-413-6461, jsickel@psc.state.fl.us.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS  
AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.