

25-7.135 Annual Reports.

(1) Each investor-owned natural gas utility shall file annual reports with the Commission on Commission Form PSC/AFD 020-G (12/03) which is incorporated by reference into this rule. Form PSC/AFD 020-G, entitled “Annual Report of Natural Gas Utilities”, may be obtained from the Commission’s Division of Accounting and Finance. These reports shall be verified by a responsible accounting officer of the company making the report and shall be due on or before April 30 for the preceding calendar year. A utility may file a written request for an extension of time with the Division of Accounting and Finance no later than April 30. One extension of 31 days will be granted upon request. A request for Commission approval of a longer extension must be accompanied by a statement of good cause and shall specify the date by which the report will be filed. Good cause means a demonstration that the utility has worked diligently to prepare the report and that the additional time period requested to submit the report is both reasonable and necessary.

(2) The utility shall also file with the original and each copy of the annual report form, or separately within 30 days, a letter or report, signed by an independent certified public accountant, attesting to the conformity in all material respects of the Comparative Balance Sheet, Statement of Income, and any applicable notes from Form PSC/AFD 020-G with the Commission’s applicable uniform system of accounts and published accounting releases.

(3) Any utility which is on a fiscal year other than the calendar year may file the schedules and certification letter required by subsection (2) on a fiscal year basis within 90 days from the close of its fiscal year. A complete annual report, except for the certification letter, shall also be filed on a calendar year basis by these utilities.

Rulemaking Authority 350.127(2), 366.05(1) FS. Law Implemented 366.05(1) FS. History—New 12-27-94, Amended 4-15-96, 12-8-03.