

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: May 20, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Office of the General Counsel (Augspurger, Bloom) *SMC*
Division of Accounting and Finance (Vogel, Norris) *MC*
Division of Economics (Guffey) *ETD*

RECEIVED-FPSC
2026 MAY 20 AM 10:50
COMMISSION
CLERK

RE: Docket No. 20260022-WS – Proposed amendment of Rules 25-30.115, Uniform System of Accounts for Water and Wastewater Utilities; 25-30.033, Application for Original Certificate of Authorization and Initial Rates and Charges; 25-30.037, Application for Authority to Transfer; 25-30.0372, Alternative Procedure for Establishing Rate Base Value of Acquired Utility System; 25-30.110, Records and Reports, Annual Reports; 25-30.140, Depreciation; 25-30.433, Rate Case Proceedings; 25-30.444, Utility Reserve Fund; and 25-30.445, General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding.

AGENDA: 06/02/26 – Regular Agenda – Rule Proposal - Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: La Rosa

RULE STATUS: Proposal May Be Deferred

CRITICAL DATES: 9/22/26 - Date by which rules must be proposed pursuant to Section 120.54(2)(a)2., F.S.

SPECIAL INSTRUCTIONS: None

Case Background

Pursuant to Section 367.121(1)(b), Florida Statutes (F.S.), the Commission (PSC) has the power to prescribe a uniform system and classification of accounts for all utilities, including water and

wastewater utilities. Rule 25-30.115, Florida Administrative Code (F.A.C.), directs regulated water and wastewater utilities to keep their accounts and records in conformance with the National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA). In addition to Rule 25-30.115, F.A.C., the Commission has referred to or specifically incorporated by reference the existing USOA in multiple water and wastewater rules: Rules 25-30.033, 25-30.037, 25-30.110, 25-30.140, 25-30.0372, 25-30.433, 25-30.444, and 25-30.445, F.A.C. As part of the Commission's 5-year review of all of its rules under Section 120.5435, F.S., the Commission determined that these rules needed to be amended to provide necessary updates and clarification.

The current iteration of Rule 25-30.115, F.A.C., requires utilities to follow the now obsolete 1996 version of NARUC's Uniform System of Accounts for water and wastewater utilities. In 2024, NARUC adopted two new Uniform Systems of Accounts for water and wastewater utilities. NARUC's "Uniform System of Accounts for Water Utilities" was adopted by the NARUC Board of Directors on November 13, 2024, with corrections issued on January 24, 2025. NARUC's "Uniform System of Accounts for Wastewater Utilities" was also adopted on November 13, 2024, with corrections on April 4, 2025 and August 27, 2025. Together, these two updated systems of accounts will be referred to as the "NARUC USOA."

Additionally, Rule 25-30.433, F.A.C., references 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii), as issued May 22, 1986; however, that federal regulation has been updated and now carries an effective date of April 7, 2008.

Also, many of the rules, specifically Rule 30-30.0372, F.A.C., Alternative Procedure for Establishing Rate Base Value of Acquired Utility System, require clarifications and updates to reflect current Commission practices and procedures.

The Commission's Notice of Development of Rulemaking was published in Volume 52, Number 59, of the Florida Administrative Register on March 26, 2026. No person or entity requested a workshop regarding the draft rule language, and no workshop was held.

This recommendation addresses whether the Commission should propose the amendment of Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444, and 25-30.445, F.A.C. The Commission has jurisdiction pursuant to Sections 350.115, 350.127(2), 367.031, 367.045, 367.071, 367.081, 367.081(2), 367.081(2)(c), 367.0811, 367.0812, 367.0812(1), 367.0814, 367.0822, 367.121, 367.121(1), 367.121(1)(a), 367.121(1)(b), 367.1213, 367.145(2), and 367.156(1), F.S.

Discussion of Issues

Issue 1: Should the Commission propose the amendment of Rule 25-30.115, F.A.C., Uniform System of Accounts for Water and Wastewater Utilities; Rule 25-30.033, F.A.C., Application for Original Certificate of Authorization and Initial Rates and Charges; Rule 25-30.037, F.A.C., Application for Authority to Transfer; Rule 25-30.0372, F.A.C., Alternative Procedure for Establishing Rate Base Value of Acquired Utility System; Rule 25-30.110, F.A.C., Records and Reports; Annual Reports; Rule 25-30.140, F.A.C., Depreciation; Rule 25-30.433, F.A.C., Rate Case Proceedings; Rule 25-30.444, F.A.C., Utility Reserve Fund; and Rule 25-30.445, F.A.C., General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding?

Recommendation: Yes. The Commission should propose the amendment of Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444, and 25-30.445, F.A.C., as set forth in Attachments A and B. Pursuant to Section 120.695, F.S., the Commission should certify that Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, and 25-30.445, F.A.C., are rules for which a violation would constitute a minor violation. However, Rule 25-30.444 is not a rule for which a violation would constitute a minor violation and therefore should not be certified as such. (Augspurger, Bloom, Vogel, Guffey)

Staff Analysis: The purpose of this rulemaking is to amend Rule 25-30.115, F.A.C., to ensure alignment with the most recent NARUC USOA, to update the reference to a provision of the Code of Federal Regulations in Rule 25-30.433, and to otherwise update and clarify the rules per Section 120.5435, F.S., in particular Rule 25-30.0372, F.A.C. In addition, these amendments provide necessary updates to Commission forms referenced in the above-mentioned rules. Staff is recommending that the rules be amended as set forth in Attachment A and that the Commission forms be amended as set forth in Attachment B.

Updated NARUC USOA

Rule 25-30.115, F.A.C., currently requires regulated water and wastewater utilities to maintain their accounts and records in conformance with the 1996 USOA. In 2024, NARUC updated its USOA for both water and wastewater utilities. Staff's proposed amendments to Rule 25-30.115, F.A.C., direct regulated water and wastewater utilities to maintain their books and records in conformity with the newly adopted NARUC USOA.

The NARUC USOA includes several significant account updates. The NARUC USOA removes accounts associated with technologies no longer in service, such as telegraph equipment, and adds new accounts that reflect modern utility operations. The NARUC USOA also updates the gross revenue thresholds for classifying utilities as either Class A (greater than \$1,750,000), B (\$350,000-\$1,750,000), or C (less than \$350,000). The updated NARUC USOA aligns more closely with U.S. Generally Accepted Accounting Principles, enabling utilities to more efficiently manage both regulatory and financial reporting requirements. In addition, the revised NARUC USOA promotes greater uniformity on a national level for regulatory commissions that receive reports from utilities of varying sizes. Overall, the update establishes a consistent baseline for all water and wastewater utility reporting. Staff believes it is best practice for the

Commission to ensure that utilities it regulates maintain conformity with the most recent version of the Uniform Systems of Accounts adopted by NARUC.

References to USOA in Other Related Rules

Rules 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444, and 25-30.445, F.A.C., currently contain references to the 1996 USOA. As noted above, NARUC updated its Uniform System of Accounts for both water and wastewater utilities in 2024. Staff recommends amending these rules to replace references to the outdated USOA with references to the NARUC USOA, as identified and incorporated by reference in Rule 25-30.115, F.A.C. This approach centralizes the identification of the particular NARUC USOA version within Rule 25-30.115, F.A.C., thus improving regulatory consistency and efficiency. This approach also avoids multiple different rule amendments if NARUC updates its Uniform System of Accounts for water or wastewater utilities in the future as only Rule 25-30.115, F.A.C., will require amendment.

Updates to Rule 25-30.0372, F.A.C., Alternative Procedure for Establishing Rate Base Value of Acquired Utility System

Rule 25-30.0372, F.A.C., implements Section 367.0811, F.S., which concerns the Alternative Procedure for Establishing Rate Base Value for acquired water and wastewater utility systems. The rule defines who is considered a “Licensed Appraiser,” the procedure for conducting Appraisals, and the petition filing requirements under the statute. In addition to updating references to the NARUC USOA, staff recommends making additional substantive changes to this rule. Specifically, paragraph (1)(a) requires Licensed Appraisers to hold a certification from the Institute of Business Appraisers. That organization and its certification no longer exist, and therefore should be removed from paragraph (1)(a).

Also, staff recommends that paragraph (2)(b) should be further clarified to require that appraisers cannot be employed by the same entity. The Commission had originally intended that the selection of appraisers be fair to everyone involved, and staff believes using this criteria would further this goal.

Lastly, staff recommends that paragraph (2)(e) should also require that licensed appraisers email or mail the Commission the expiration dates of their certifications or designations required by paragraph (1)(a) of the rule.

Reference to the CFR in Rule 25-30.433, F.A.C., Rate Case Proceedings

Rule 25-30.433(14), F.A.C., addresses the imputing of interest on deferred income tax credits in cases covered by 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii), as issued May 22, 1986, and incorporates that regulation by reference. The federal regulation has been updated and now has an effective date of April 7, 2008. Thus, staff recommends that Rule 25-30.433 should be amended to include by reference the current version of 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii), with an effective date of April 7, 2008.

Reference to the USOA in Related Forms incorporated by reference in the Rules

Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, and 25-30.445, F.A.C., refer to and incorporate various Commission forms that reference the prior USOA. These forms have been updated to maintain consistency in referring to the current NARUC USOA, incorporated in Rule

25-30.115. Additionally, two forms incorporated by reference in Rule 25-30.110, F.A.C., have been updated to reflect the new gross revenue threshold (greater than \$350,000), per the updated NARUC USOA, for use of PSC Form 1032 for Class A and B utility annual report filings, and extending the use of PSC Form 1033 for Class C utility annual report filings of water and waste utilities below that threshold amount. All proposed updated forms are appended in Attachment B.

Minor Violation Rules Certification

Pursuant to Section 120.695, F.S., the agency head must certify for each rule filed for adoption whether any part of the rule is designated as a rule the violation of which would be a minor violation. Existing Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, and 25-30.445, F.A.C., are currently on the Commission's list of minor violation rules because violation of the rules would not result in economic or physical harm to a person or have an adverse effect on the public health, safety or welfare or create a significant threat of such harm. The amendments to the rules would not change their status as a minor violation rule. If the Commission proposes the amendment of these rules, then pursuant to Section 120.695, F.S., the Commission should certify that Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, and 25-30.445, F.A.C., are rules for which a violation would constitute a minor violation.

However, Rule 25-30.444, F.A.C., Utility Reserve Fund, is not currently on the Commission's minor violation list because violation of the rule would result in economic harm to a person, or would create a significant threat of such harm. Utility Reserve Funds draw money from customers for future infrastructure projects; therefore, any violation that results in mismanagement of these funds would be detrimental to customers. Thus, staff recommends that the Commission certify that Rule 25-30.444, F.A.C., is not a rule for which a violation would constitute a minor violation pursuant to Section 120.695, F.S., the amendments to that rule would not change the rule's status as not being a minor violation rule, and therefore should not be certified as such.

Statements of Estimated Regulatory Cost

Pursuant to Section 120.54, F.S., agencies are encouraged to prepare a statement of estimated regulatory costs (SERC) before the adoption, amendment or repeal of any rule. Agencies are required to prepare a SERC for any rule that will have an adverse impact on small business or that is likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate within one year after implementation. The SERC analysis includes whether the rule will, within five years of implementation, have an adverse impact in excess of \$1 million in the aggregate on economic factors such as economic growth, private sector job creation or employment, private sector investments, or business competitiveness, productivity or innovation. If expected adverse impacts or regulatory costs exceed any of the above criteria, a proposed rule may not take effect until it is ratified by the Legislature.

SERCs were prepared for each rule and are appended as Attachment C. Each SERC concludes that the rule will not have an adverse impact on small business and that the rule is not likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate within one year after implementation. Further, the SERCs conclude that the rules will not likely have an

adverse impact on economic growth, private sector job creation or employment, private sector investment, or business competitiveness, productivity or innovation in excess of \$1 million in the aggregate within five years of implementation. None of the adverse impact or regulatory cost criteria set forth in Section 120.541(2)(a), F.S., will be exceeded as a result of the recommended amendments to the rules and therefore legislative ratification pursuant to Section 120.541(3), F.S., is not required. In addition, the SERCs state that the rules will have no impact on small cities or counties and will not increase the cost to the Commission to implement and enforce the rules. No regulatory alternatives have been submitted pursuant to Section 120.541(1)(a), F.S.

Conclusion

Based on the foregoing, staff recommends that the Commission should propose the amendment of Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444, and 25-30.445, F.A.C., as set forth in Attachment A and that the Commission should propose the amendment of the Commission forms as set forth in Attachment B.

The Commission should also certify that Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, and 25-30.445, F.A.C., are rules for which a violation would constitute a minor violation. However, Rule 25-30.444 is not a rule for which a violation would constitute a minor violation and therefore should not be certified as such.

Issue 2: Should this docket be closed?

Recommendation: Yes. If no requests for hearing are made, no comments from the Joint Administrative Procedures Committee (JAPC) are filed, and no proposals for lower cost regulatory alternatives are submitted pursuant to Section 120.541(1)(a), F.S., the rules should be filed for adoption with the Department of State, and the docket should be closed. (Augsburger, Bloom)

Staff Analysis: If no request for hearing is made, no comments from JAPC are filed, and no proposals for a lower cost regulatory alternatives are submitted pursuant to Section 120.541(1)(a), F.S., the rules should be filed for adoption with the Department of State, and the docket should be closed.

DOCKET 20260022-WS

EXHIBIT A

TO

STAFF RECOMMENDATION

(PROPOSED AMENDED RULES)

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25-30.115 Uniform System of Accounts for Water and Wastewater Utilities.

Water and wastewater utilities must shall, effective January 1, ~~2027, 1998~~, maintain their accounts and records in conformity with the ~~1996 NARUC~~ National Association of Regulatory Utility Commissioners “Uniform System Systems of Accounts for Water Utilities” (adopted October 8, 2024; corrected January 24, 2025) and the “Uniform System of Accounts for Wastewater Utilities” (adopted November 13, 2024; corrected April 4, 2025 and August 27, 2025) (collectively, NARUC USOA), adopted by the National Association of Regulatory Utility Commissioners, which is incorporated by reference in this rule. All inquiries related to the interpretation of the NARUC USOA ~~these uniform systems of accounts~~ shall be submitted to the Commission’s Division of Accounting and Finance in writing. ~~Note: The National Association of Regulatory Utility Commissioners published separate uniform systems of accounts for three classes of water and wastewater utilities: Class A (defined as those having annual water or wastewater operating revenues of \$1,000,000 or more); Class B (defined as those having annual water or wastewater operating revenues of \$200,000 or more but less than \$1,000,000); Class C (defined as those having annual water or wastewater revenues of less than \$200,000).~~ Copies of the NARUC USOA may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399 or at the Florida Department of State, R.A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399. Copies of the NARUC USOA these systems of accounts may also be purchased online from the NARUC Store at www.naruc.org. ~~the office of said Association, Publications, National Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, N.W., Suite 200, Washington, D.C. 20005, at (202)898-2200, or at <http://www.naruc.org/about.cfm?e=staff>.~~

Rulemaking Authority 367.121(1)(b), (f) FS. Law Implemented 367.121(1)(b) FS. History–

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1 *New 2-3-70, Amended 9-12-74, 1-2-79, 8-21-79, 9-25-85, Formerly 25-10.04, 25-10.004,*
2 *Amended 8-17-96,_____.*

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1 **25-30.033 Application for Original Certificate of Authorization and Initial Rates**
2 **and Charges.**

3 (1) Each applicant for an original certificate of authorization and initial rates and
4 charges ~~must shall~~ file with the Commission Clerk the information set forth in paragraphs (a)
5 through (q). Form PSC 1001 (06/26) ~~(12/15)~~, entitled “Application for Original Certificate of
6 Authorization for a Proposed or Existing System Requesting Initial Rates and Charges,” ~~which~~
7 ~~is~~ incorporated by reference in this rule and ~~is~~ available at [hyperlink]
8 http://www.flrules.org/Gateway/reference.asp?No=Ref_06237, is an example application that
9 may be completed by the applicant and filed with the Office of Commission Clerk to comply
10 with this subsection. This form is also available on the Commission’s website ~~Web-site~~ at
11 www.floridapsc.com.

12 (a) A filing fee pursuant to paragraph 25-30.020(2)(a), F.A.C.;

13 (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

14 (c) The utility’s name, address, telephone number, Federal Employer Identification
15 Number, authorized representative, and, if available, email address and fax number;

16 (d) The nature of the utility’s business organization, i.e., corporation, limited liability
17 company, partnership, limited partnership, sole proprietorship, or association. The applicant
18 must provide documentation from the Florida Department of State, Division of Corporations,
19 showing:

20 1. The utility’s business name and registration/document number for the business,
21 unless operating as a sole proprietor, and;

22 2. The utility’s fictitious name and registration number for the fictitious name, if
23 operating under a fictitious name;

24 (e) The name(s), address(es), and percentage of ownership of each entity or person that
25 owns or will own more than 5 percent interest in the utility;

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1 (f) The election the business has made under the Internal Revenue Code for taxation
2 purposes;

3 (g) A statement indicating whether the application is for water, wastewater, or both. If
4 the applicant is applying for water or wastewater only, the statement must ~~shall~~ include how
5 the other service is provided;

6 (h) To demonstrate the necessary financial ability of the applicant to provide service to
7 the proposed service area, the applicant must ~~shall~~ provide:

8 1. A detailed financial statement (balance sheet and income statement), audited if
9 available, of the financial condition of the applicant, which shows all assets and liabilities of
10 every kind and character. The financial statements must ~~shall~~ be for the preceding calendar or
11 fiscal year. The financial statement must ~~shall~~ be prepared in accordance with Rule 25-30.115,
12 F.A.C. If available, a statement of the sources and uses of funds must ~~shall~~ also be provided;
13 and,

14 2. A list of all entities, including affiliates, upon which the applicant is relying to
15 provide funding to the utility and an explanation of the manner and amount of such funding.
16 The list need not include any person or entity holding less than 5 percent ownership interest in
17 the utility. The applicant must ~~shall~~ provide copies of any financial agreements between the
18 listed entities and the utility and proof of the listed entities' ability to provide funding, such as
19 financial statements;

20 (i) To demonstrate the technical ability of the applicant to provide service, the
21 applicant must ~~shall~~ provide:

22 1. A statement of the applicant's experience in the water or wastewater industry;
23 2. A copy of all current permits from the Department of Environmental Protection
24 (DEP) and the water management district;

25 3. A copy of the most recent DEP and/or county health department sanitary survey,

1 compliance inspection report, and secondary standards drinking water report; and;

2 4. A copy of all correspondence with the DEP, county health department, and water
3 management district, including consent orders and warning letters, and the utility's responses
4 to the same, for the past five years;

5 (j) To describe the proposed service area, the applicant must ~~shall~~ provide:

6 1. A legal description of the proposed service area in the format described in Rule 25-
7 30.029, F.A.C.;

8 2. A detailed system map showing the existing and proposed lines and treatment
9 facilities, with the territory proposed to be served plotted thereon, consistent with the legal
10 description provided in subparagraph (j)1. above. The map must ~~shall~~ be of sufficient scale
11 and detail to enable correlation with the description of the territory proposed to be served; and;

12 3. An official county tax assessment map, or other map showing township, range, and
13 section with a scale such as 1" = 200' or 1" = 400', with the proposed territory plotted thereon,
14 consistent with the legal description provided in subparagraph (j)1. above;

15 (k) To demonstrate the need for service in the proposed area, the applicant must ~~shall~~
16 provide:

17 1. The number of customers currently being served and proposed to be served, by
18 customer class and meter size, including a description of the types of customers currently
19 being served and anticipated to be served, i.e., single family homes, mobile homes, duplexes,
20 golf course clubhouse, or commercial. If the development will be in phases, this information
21 must ~~shall~~ be separated by phase;

22 2. A copy of all requests for service from property owners or developers in areas not
23 currently served;

24 3. The current land use designation of the proposed service territory as described in the
25 local comprehensive plan at the time the application is filed. If the proposed development will

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1 require a revision to the comprehensive plan, describe the steps taken and to be taken to
2 facilitate those changes, including changes needed to address the proposed need for service;
3 and;

4 4. Any known land use restrictions, such as environmental restrictions imposed by
5 governmental authorities;

6 (l) The date applicant began or plans to begin serving customers. If already serving
7 customers, a description of when and under what circumstances the applicant began serving;

8 (m) Documentation of the utility's right to access and continued use of the land upon
9 which the utility treatment facilities are or will be located. Documentation of continued use
10 must shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied
11 by title insurance, recorded lease (such as a 99-year lease), or recorded easement. To satisfy
12 this requirement, the ~~The~~ applicant may submit an unrecorded copy of the instrument granting
13 the utility's right to access and continued use of the land upon which the utility treatment
14 facilities are or will be located, provided the applicant files a recorded copy within the time
15 required in the order granting the certificate;

16 (n) A description of the separate capacities of the existing and proposed lines and
17 treatment facilities in terms of equivalent residential connections (ERCs) and gallons per day
18 estimated demand per ERC for water and wastewater and the basis for such estimate. If the
19 development will be in phases, this information must shall be separated by phase;

20 (o) A description of the type of water treatment, wastewater treatment, and method of
21 effluent disposal;

22 (p) To support the proposed rates and charges, the applicant must shall provide:

23 1. The existing and projected cost of the system(s) and associated depreciation by year
24 until design capacity is reached using the NARUC USOA ~~National Association of Regulatory~~
25 ~~Utility Commissioners (NARUC) 1996 Uniform System of Accounts (USOA), which is~~

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1 incorporated by reference in Rule 25-30.115, F.A.C. The applicant must ~~shall~~ identify the year
2 that 80 percent of design capacity is anticipated. If the utility will be built in phases, this
3 applies ~~shall apply~~ only to the first phase;

4 2. The existing and projected annual contributions-in-aid-of-construction (CIAC) and
5 associated amortization by year, including a description of the assumptions regarding
6 customer-growth projections, using the same projections used in subparagraph (1)(k)1. above,
7 for the proposed service area. The projected CIAC must ~~shall~~ identify cash and property
8 contributions and amortization at 100 percent of design capacity and identify the year when 80
9 percent of design capacity is anticipated. The projected CIAC must ~~shall~~ be consistent with the
10 service-availability policy and the charges in the proposed tariff provided in paragraph (q),
11 below, the schedule provided in subparagraph (1)(p)6.; below, and the CIAC guidelines in
12 Rule 25-30.580, F.A.C. If the utility will be built in phases, this applies ~~shall apply~~ only to the
13 first phase;

14 3. A schedule showing the projected capital structure including the methods of
15 financing the construction and operation of the utility until the utility reaches 80 percent of the
16 design capacity of the system. If the utility will be built in phases, this applies ~~shall apply~~ only
17 to the first phase;

18 4. The current annual operating expenses and the projected annual operating expenses
19 at 80 percent of design capacity using the NARUC USOA, incorporated by reference in Rule
20 25-30.115, F.A.C. If the utility will be built in phases, this applies ~~shall apply~~ only to the first
21 phase;

22 5. A schedule showing how the proposed rates were developed;

23 6. A schedule showing how the proposed service availability policy and charges were
24 developed, including meter installation, main extension, and plant capacity charges, and
25 proposed donated property; and;

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1 7. A schedule showing how the customer deposits and miscellaneous service charges
2 were developed, including initial connection, normal reconnection, violation reconnection, and
3 premises visit fees, consistent with Rules 25-30.311 and 25-30.460, F.A.C.; ~~and,~~

4 (q) A tariff containing all rates, classifications, charges, rules, and regulations which
5 must shall be consistent with Chapter 25-9, F.A.C. Form PSC 1010 (06/26) ~~(12/15)~~, entitled
6 “Water Tariff,” ~~which is~~ incorporated by reference in this rule and is available at [[hyperlink](#)]
7 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06247~~, and Form PSC 1011 (06/26)
8 ~~(12/15)~~, entitled “Wastewater Tariff,” ~~which is~~ incorporated by reference in this rule and is
9 available at [[hyperlink](#)] ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06248~~, are
10 example tariffs that may be completed by the applicant and included in the application. These
11 forms may also be obtained from the Commission’s website ~~at~~, [www.floridapsc.com](#).

12 (2) The base facility and usage rate structure, ~~(as defined in subsection 25-30.437(5),~~
13 F.A.C.) must shall be utilized for metered service, unless an alternative rate structure is
14 supported by the applicant and authorized by the Commission.

15 (3) A return on common equity must shall be established using the current equity
16 leverage formula established by order of this Commission pursuant to Section 367.081(4),
17 F.S., unless there is competent substantial evidence supporting the use of a different return on
18 common equity.

19 (4) Utilities obtaining original certificates of authorization pursuant to this rule are
20 authorized to accrue allowance for funds used during construction (AFUDC) for projects
21 found eligible pursuant to subsection 25-30.116(1), F.A.C.

22 (a) The applicable AFUDC rate will shall be determined as the utility’s projected
23 weighted cost of capital as demonstrated in its application for original certificate and initial
24 rates and charges.

25 (b) A discounted monthly AFUDC rate calculated in accordance with subsection 25-

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1 30.116(3), F.A.C., will ~~shall~~ be used to ~~insure~~ ensure that the annual AFUDC charged does not
2 exceed authorized levels.

3 (c) The date the utility begins ~~shall begin~~ to charge the AFUDC rate must ~~shall~~ be the
4 date the certificate of authorization is issued to the utility so that such rate can apply to the
5 initial construction of the utility facilities.

6 *Rulemaking Authority 350.127(2), 367.121, 367.1213 FS. Law Implemented 367.031, 367.045,*
7 *367.1213 FS. History—New 1-27-91, Amended 11-30-93, 1-4-16, ~~_____~~.*

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1 **25-30.037 Application for Authority to Transfer.**

2 (1) This rule applies to any application for the transfer of an existing water or
3 wastewater utility, regardless of whether service is currently being provided. The application
4 for transfer may result in the transfer or cancellation of the seller’s existing certificate,
5 amendment of the buyer’s existing certificate or granting of an original certificate to the buyer,
6 or a transfer of majority organizational control of the utility.

7 (a) If a transfer occurs prior to Commission approval, the utility must ~~shall~~ submit an
8 application for authority to transfer no later than 90 days after the sale closing date.

9 (b) When a utility applies for any of the following transfer authorizations by the
10 Commission, it must ~~shall~~ provide its application as prescribed in the appropriate subsection
11 below:

12 1. A transfer of a regulated utility to another regulated utility must ~~shall~~ be pursuant to
13 subsection (2); below;

14 2. A transfer of an exempt entity to a regulated utility must ~~shall~~ be pursuant to
15 subsection (3); below;

16 3. A transfer of a utility in a nonjurisdictional county to a regulated utility that results
17 in a system whose service transverses county boundaries must ~~shall~~ be pursuant to subsection
18 (3); below;

19 4. A change of majority organizational control of a regulated utility must ~~shall~~ be
20 pursuant to subsection (4); below; or

21 5. A transfer of a regulated utility to an exempt entity other than a governmental
22 authority must ~~shall~~ be pursuant to subsection (5); below.

23 (c) Form PSC 1005 (06/26) ~~(12/15)~~, entitled “Application for Transfer of Certificates
24 or Facilities from a Regulated Utility to Another Regulated Utility,” ~~which is~~ incorporated by
25 reference in this rule and ~~which is~~ available at [\[hyperlink\]](#)

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1 <http://www.flrules.org/Gateway/reference.asp?No=Ref-06242>, Form PSC 1006 (06/26)
2 (~~12/15~~), entitled “Application for Transfer of an Exempt Entity to a Regulated Utility or
3 Transfer of a Utility in a Non-jurisdictional County to a Regulated Utility That Results in a
4 System Whose Service Transverses County Boundaries,” ~~which is~~ incorporated by reference
5 in this rule and ~~which is~~ available at [hyperlink]
6 <http://www.flrules.org/Gateway/reference.asp?No=Ref-06243>, Form PSC 1007 (06/26)
7 (~~12/15~~), entitled “Application for a Transfer of Majority Organizational Control of a
8 Regulated Utility,” ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at
9 [hyperlink] <http://www.flrules.org/Gateway/reference.asp?No=Ref-06244>, and Form PSC
10 1008 (06/26) (~~12/15~~), entitled “Application for Transfer of Facilities from a Regulated Utility
11 to an Exempt Entity Other Than a Governmental Authority,” ~~which is~~ incorporated by
12 reference in this rule and ~~which is~~ available at [hyperlink]
13 <http://www.flrules.org/Gateway/reference.asp?No=Ref-06245>, are example applications that
14 may be completed by the applicant and filed with the Office of Commission Clerk to comply
15 with subsection (2), (3), (4), or (5); below, respectively. These forms may also be obtained
16 from the Commission’s website; at www.floridapsc.com.

17 (2) ~~Transfer of a regulated utility to another regulated utility~~. Each applicant for
18 transfer of certificate of authorization, facilities or any portion thereof from a regulated utility
19 to another regulated utility must ~~shall~~ file with the Commission Clerk the information set forth
20 in paragraphs (a) through (v); below.

- 21 (a) A filing fee pursuant to paragraph 25-30.020(2)(c), F.A.C.;
- 22 (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;
- 23 (c) The certificated name, address, telephone number, certificate number(s), authorized
24 representative, and, if available, the email address and fax number of the utility/seller;
- 25 (d) The complete name, address, telephone number, Federal Employer Identification

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1 Number, authorized representative and, if available, the email address and fax number of the
2 buyer(s) and the new name of the utility if the buyer plans to operate under a different name;

3 (e) The name, address, telephone number, and if available, the email address and fax
4 number of the person in possession of the books and records when the application is filed;

5 (f) The nature of the buyer's business organization, i.e., corporation, limited liability
6 company, partnership, limited partnership, sole proprietorship, or association. The buyer must
7 provide documentation from the Florida Department of State, Division of Corporations,
8 showing:

9 1. The utility's/buyer's business name and registration/document number for the
10 business, unless operating as a sole proprietor, and;

11 2. The utility's/buyer's fictitious name and registration number for the fictitious name,
12 if operating under a fictitious name;

13 (g) The name(s), address(es) and percentage of ownership of each entity or person that
14 owns or will own more than a 5 percent interest in the utility;

15 (h) The date and state of incorporation or organization of the buyer;

16 (i) A copy of the contract for sale and all auxiliary or supplemental agreements. If the
17 sale, assignment, or transfer occurs prior to Commission approval, the contract must ~~shall~~
18 include a provision stating that the contract is contingent upon Commission approval;

19 (j) The buyer must provide the following documentation of the terms of the transfer:

20 1. The date the closing occurred or will occur;

21 2. The purchase price and terms of payment;

22 3. A list of and the dollar amount of the assets purchased and liabilities assumed or not
23 assumed, including those of nonregulated operations or entities;

24 4. A description of all consideration between the parties, including promised salaries,
25 retainer fees, stock, stock options, and assumption of obligations;

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- 1 5. Provisions for the disposition, where applicable, of customer deposits and interest
2 thereon, guaranteed revenue contracts, developer agreements, customer advances, debt of the
3 utility, and leases;
- 4 6. A statement that the buyer will fulfill the commitments, obligations and
5 representations of the seller with regard to utility matters;
- 6 7. A statement that the buyer has or will obtain the books and records of the seller,
7 including all supporting documentation for rate base additions since the last time rate base was
8 established for the utility;
- 9 8. A statement that the utility's books and records will be maintained using the
10 ~~NARUC USOA 1996 National Association of Regulatory Utilities Commissioners (NARUC)~~
11 ~~Uniform System of Accounts (USOA)~~, incorporated by reference in Rule 25-30.115, F.A.C.;;
12 and;
- 13 9. A statement that the utility's books and records will be maintained at the utility's
14 office(s) within Florida, or that the utility will comply with the requirements of paragraphs 25-
15 30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location or
16 out-of-state. If the records will be maintained at the utility's office(s), the statement should
17 include the location where the utility intends to maintain the books and records;
- 18 (k) A statement explaining why the transfer is in the public interest;
- 19 (l) To demonstrate the financial ability of the buyer to maintain and operate the
20 acquired utility, the buyer must ~~shall~~ provide:
- 21 1. A detailed financial statement (balance sheet and income statement), audited if
22 available, of the financial condition of the applicant, that shows all assets and liabilities of
23 every kind and character. The financial statements must ~~shall~~ be for the preceding calendar or
24 fiscal year. The financial statement must ~~shall~~ be prepared in accordance with Rule 25-30.115,
25 F.A.C. If available, a statement of the sources and uses of funds must ~~shall~~ also be provided;

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1 and;

2 2. A list of all entities, including affiliates, upon which the buyer is relying to provide
3 funding to the utility and an explanation of the manner and amount of such funding. The list
4 need not include any person or entity holding less than 5 percent ownership interest in the
5 utility. The applicant must ~~shall~~ provide copies of any financial agreements between the listed
6 entities and the utility and proof of the listed entities' ability to provide funding, such as
7 financial statements;

8 (m) To demonstrate the technical ability of the buyer to provide service, the buyer
9 must ~~shall~~ provide:

- 10 1. An explanation of the buyer's experience in the water or wastewater industry; and,
11 2. The buyer's plans for ensuring continued operation of the utility, such as retaining
12 the existing plant operator(s) and office personnel, or contracting with outside entities;

13 (n) A legal description of the proposed service area in the format prescribed in Rule
14 25-30.029, F.A.C.;

15 (o) The proposed net book value of the system as of the date of the proposed transfer,
16 and a statement setting out the reasons for the inclusion of an acquisition adjustment, if one is
17 requested. If rate base has been established by this Commission, the buyer must provide the
18 docket, ~~and the order number and. In addition, provide~~ a schedule of all subsequent changes to
19 rate base;

20 (p) A statement from the buyer that it has obtained or will obtain copies of all of the
21 federal income tax returns of the seller from the date the utility was first established or the rate
22 base was last established by the Commission, whichever is later. If the tax returns have not
23 been obtained, the buyer must provide a description of the steps taken to obtain the tax returns;

24 (q) A statement from the buyer that after reasonable investigation, the system being
25 acquired appears to be in satisfactory condition and in compliance with all applicable

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1 standards set by the Department of Environmental Protection (DEP) or, if the system is in
2 need of repair or improvement, has any outstanding Notice of Violation of any standard set by
3 the DEP or any outstanding consent orders with the DEP, the buyer must ~~shall~~ provide a
4 description of the repairs or improvements that have been identified, the governmental
5 authority that required the repairs or improvements, if applicable, the approximate cost to
6 complete the repairs or improvements, and any agreements between the seller and buyer
7 regarding who will be responsible for any identified repairs or improvements;

8 (r) The applicant must ~~shall~~ provide the following documents:

9 1. A copy of the utility's current permits from the DEP and the water management
10 district;

11 2. A copy of the most recent DEP and/or county health department sanitary survey,
12 compliance inspection report, and secondary standards drinking water report;

13 3. A copy of all of the utility's correspondence with the DEP, county health
14 department, and water management district, including consent orders and warning letters, and
15 the utility's responses to the same, for the past five years; and,

16 4. A copy of all customer complaints that the utility has received regarding DEP
17 secondary water quality standards during the past five years;

18 (s) Documentation of the utility's right to access and continued use of the land upon
19 which the utility treatment facilities are located. Documentation of continued use must ~~shall~~ be
20 in the form of a recorded warranty deed, recorded quit claim deed accompanied by title
21 insurance, recorded lease such as a 99-year lease, or recorded easement. To comply with this
22 requirement, ~~t~~The applicant may submit an unrecorded copy of the instrument granting the
23 utility's right to access and continued use of the land upon which the utility treatment facilities
24 are or will be located, provided that the applicant files a recorded copy within the time
25 required in the order granting the transfer;

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1 (t) A statement regarding the disposition of outstanding regulatory assessment fees,
2 fines, or refunds owed and which entity will be responsible for paying regulatory assessment
3 fees and filing the annual report for the year of the transfer and subsequent years;

4 (u) Tariff sheets reflecting any changes resulting from the transfer. Form PSC 1010
5 (06/26) ~~(12/15)~~, entitled “Water Tariff,” and Form PSC 1011 (06/26) ~~(12/15)~~, entitled
6 “Wastewater Tariff,” ~~which are~~ incorporated by reference in Rule 25-30.033, F.A.C., are
7 example tariffs that may be completed by the applicant and included in the application. These
8 forms are also available on the Commission’s website at, www.floridapsc.com; and,

9 (v) If the buyer owns other water or wastewater utilities that are regulated by the
10 Commission, provide a schedule reflecting any economies of scale that are anticipated to be
11 achieved within the next three years and the effect on rates for existing customers served by
12 both the utility being purchased and the buyer’s other utilities.

13 (3) For tTransfer of an exempt entity to a regulated utility, or transfer of a utility in a
14 nonjurisdictional county to a regulated utility that results in a system whose service
15 transverses county boundaries, ~~e~~Each applicant must ~~shall~~ file with the Commission the
16 information set forth in paragraphs (a) through (f); below:-

17 (a) A combined filing fee pursuant to paragraphs 25-30.020(2)(b) and (c), F.A.C.;

18 (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

19 (c) The requirements of paragraphs (2)(c); through ~~(d), (e), (f), (g), (h), (i), (j), (k), (l),~~
20 ~~(m), (n), (o), (p), (q), (r), (s), (t), (u), and (v)~~; above;

21 (d) The requirements of paragraphs 25-30.036(2)(h) and (i), F.A.C.;

22 (e) An explanation of when and under what authority the current rates and charges of
23 the exempt entity or utility in a nonjurisdictional county were established, if applicable; and,

24 (f) An explanation of how the seller is either exempt pursuant to Section 367.022, F.S.,
25 or is a utility in a nonjurisdictional county.

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1 ~~(4) A transfer of majority organizational control of a regulated utility.~~ Each applicant
2 for a transfer of majority organizational control must shall file with the Commission the
3 information set forth in paragraphs (a) through (d); below:-

4 (a) A filing fee pursuant to paragraph 25-30.020(2)(c), F.A.C.;

5 (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

6 (c) The requirements of paragraphs (2)(c), (d), (f), (i), (j), (k), (l), (m), (q), (t) and (u);
7 above; and;

8 (d) A description of the ownership transfer, including the date the transfer occurred or
9 will occur and a description of the resulting ownership interests in the utility.

10 ~~(5) A transfer of a regulated utility to an exempt entity other than a governmental~~
11 ~~authority.~~ Each applicant for a transfer of ownership of a regulated utility to an exempt entity
12 other than a governmental authority must shall file with the Commission Clerk the information
13 set forth in paragraphs (a) through (e); below:-

14 (a) A filing fee pursuant to paragraph 25-30.020(2)(c), F.A.C.;

15 (b) Proof of noticing pursuant to Rule 25-30.030, F.A.C.;

16 (c) The requirements of paragraphs (2)(c), (d), (k), (l), (m), and (r); above;

17 (d) Documentation of the following terms of the transfer:

18 1. A copy of the contract for sale and all auxiliary or supplemental agreements. If the
19 sale, assignment, or transfer occurs prior to Commission approval, the contract must shall
20 include a provision stating that the contract is contingent upon Commission approval;

21 2. The closing date;

22 3. A statement regarding the disposition of customer deposits and interest thereon; ~~and;~~

23 4. A statement regarding the disposition of any outstanding regulatory assessment fees,
24 fines, refunds, or annual reports; and;

25 (e) An explanation of how the buyer is exempt pursuant to Section 367.022, F.S.

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1 *Rulemaking Authority 350.127(2), 367.121, 367.1213 FS. Law Implemented 367.071,*
2 *367.1213 FS. History—New 1-27-91, Amended 11-30-93, 1-4-16, ~~_____~~.*

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1 **25-30.0372 Alternative Procedure for Establishing Rate Base Value of Acquired**
2 **Utility System.**

3 (1) Definition. For the purposes of this rule, “Licensed Appraiser,” as referenced in
4 Section 367.0811(4)(a), F.S., means a person who meets all the following criteria:

5 (a) Has certification as an Accredited Senior Appraiser by the American Society of
6 Appraisers (ASA), designation as a Certified Valuation Analyst by the National Association of
7 Certified Valuators and Analysts (NACVA), ~~designation as a Certified Business Appraiser by~~
8 ~~the Institute of Business Appraisers (IBA)~~, or designation as Accredited in Business Valuation
9 by the American Institute of Certified Public Accountants (AICPA), and

10 (b) Is in good standing with the ASA, NACVA, ~~IBA~~, or AICPA.

11 (2) Appraisals.

12 (a) Each appraisal must assess the value of the utility system being acquired according
13 to its intended use.

14 (b) The Executive Director of the Florida Public Service Commission, or their
15 designee, will randomly select ~~choose~~ the three licensed appraisers from the list of licensed
16 appraisers referenced in paragraph (2)(d) of this rule using computationally-generated random
17 numbers. No two of the selected appraisers may be employed by the same entity.

18 (c) The licensed engineer who performs the engineering assessment required by
19 Section 367.0811(4)(b), F.S., may not also serve as a licensed appraiser on the same
20 acquisition transaction.

21 (d) The list of licensed appraisers required by Section 367.0811(4)(a), F.S., can be
22 found at www.floridapsc.com/appraiserlist or obtained from the Office of the Commission
23 Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee,
24 Florida 32399-0850.

25 (e) A licensed appraiser will be included on the Commission’s list of approved

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1 licensed appraisers by submitting all of the following by email to appraiserlist@psc.state.fl.us
2 or by mail to the Office of the Commission Clerk, Florida Public Service Commission, 2540
3 Shumard Oak Boulevard, Tallahassee, FL 32399-0850:

4 1. The licensed appraiser's name, mailing address, telephone number, and email
5 address;

6 2. The name of any company with which the licensed appraiser is employed or
7 associated; ~~and~~

8 3. Proof of the information required by subsection (1) above; ~~and~~

9 4. The expiration date of the certification or designation required by paragraph (1)(a)
10 above.

11 (f) It is the responsibility of the licensed appraiser to ensure that correct and updated
12 information remains on file with the Commission. The licensed appraiser must submit updated
13 information by email to appraiserlist@psc.state.fl.us, or by mail to the Office of the
14 Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard,
15 Tallahassee, FL 32399-0850, within 30 days of any change of information. If the Commission
16 determines that a person no longer meets the requirements to be a licensed appraiser on the
17 Commission's list, that person will be removed from the list. Upon request and upon
18 providing proof that the requirements listed in subsection (1) above are met, a person will be
19 added back to the list.

20 (g) The licensed appraiser can be removed from the list by submitting a request for
21 removal ~~in writing~~ by email to appraiserlist@psc.state.fl.us or by mail to the Office of the
22 Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard,
23 Tallahassee, FL 32399-0850.

24 (3) Petition. Section 367.0811(5), F.S., sets forth the filing requirements a petition to
25 establish the rate base value must contain.

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1 (a) The petition may be filed concurrent with the application to transfer the
2 certificate(s) of authorization, but must be filed no later than 6 months after the issuance of the
3 final order approving the transfer of the certificate(s) of authorization or the closing date of the
4 sale. Commission staff will review the petition and within 30 days of receipt of the petition
5 will notify the acquiring utility whether the petition is complete or identify the information
6 required by Section 367.0811(5), F.S., which is missing from the petition. If an amended
7 petition is filed, Commission staff will review the amended petition and within 30 days of
8 receipt of the amended petition will notify the acquiring utility whether the amended petition
9 is complete or identify the information required by Section 367.0811(5), F.S., which is
10 missing from the amended petition. This process will continue until Commission staff
11 determines the petition satisfies the requirements of Section 367.0811(5), F.S. The date a
12 petition is complete under Section 367.0811(6), F.S., is the date that all documents required by
13 Section 367.0811(6), F.S. have been filed.

14 (b) If the assessment of tangible assets required by Section 367.0811(4)(b), F.S.,
15 identifies deficiencies, the 3-year plan required by Section 367.0811(5)(d), F.S., must include
16 the following, if existing, regarding the system being acquired:

17 1. A copy of the most recent DEP and/or county health department sanitary survey,
18 compliance inspection report, primary and secondary standards drinking water report; and

19 2. A copy of all correspondence with the DEP, county health department, and water
20 management district, including consent orders and warning letters, and the utility's responses
21 to the same, for the past five years.

22 (c) Form PSC 1035 (03/24), entitled "Water and/or Wastewater Cumulative Present
23 Value of the Revenue Requirements for Alternate Rate Base Worksheet" (CPVRR), ~~which is~~
24 incorporated by reference in this rule and available at ~~may be obtained from~~

25 <http://www.flrules.org/Gateway/reference.asp?No=Ref-16589>, must be included in the

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1 petition to show the 5-year projected rate impact required by Section 367.0811(5)(e), F.S. The
2 form can also be found at www.floridapsc.com; or obtained from the Office of the
3 Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard,
4 Tallahassee, Florida 32399-0850.

5 (d) The 5-year rate impact required by Section 367.0811(5)(e), F.S., must also include
6 the following for each year for residential and general service customers, and the CPVRR
7 must support the projections for the following:

- 8 1. Base facility charge,
- 9 2. Gallonage charge, and
- 10 3. Billing determinants.

11 (e) The information filed under Section 367.0811(5)(e), F.S., must include the
12 acquiring utility's proposed journal entries anticipated to result from the acquisition, including
13 tax entries and account numbers in conformance with the ~~1996~~ NARUC USOA Uniform
14 System of Accounts, which is incorporated by reference in Rule 25-30.115, F.A.C.

15 (f) For purposes of determining whether the petition must include a rate stabilization
16 plan under Section 367.0811(5)(h), F.S., "significant individual increase in rates" means a rate
17 increase during any twelve consecutive months of the 5-year projected rate impact period that
18 is in excess of 15 percent over the current rates of the utility system being acquired.

19 (4) General filing instruction. Prepared direct testimony and exhibits for each witness
20 testifying on behalf of the acquiring utility must be filed at the time the petition is filed.

21 (5) Notice. At the time the petition is filed with the Commission, the acquiring utility
22 must provide a draft notice for review by Commission staff. Commission staff will review the
23 draft notice within 7 days. Once staff has approved the notice, the acquiring utility must
24 provide notice by U.S. Mail regular mail to the Office of Public Counsel and by either U.S.
25 Mail regular mail or personal service to each customer and owner of property located within

1 the service area for both the acquiring utility and the utility being acquired, to the extent the
2 utilities' customers are within the Commission's jurisdiction. The notice required by this rule
3 may be combined with the notice of Application for Authority to Transfer issued pursuant to
4 Rule 25-30.030, F.A.C., or for existing customers, the notice may be included in their next
5 bill. The notice must contain:

6 (a) Title: Notice of Utility's Petition to Establish Rate Base Value Using Alternative
7 Procedure;

8 (b) A statement that the utility has filed a petition with the Commission to establish
9 rate base value of acquired utility system using the alternative procedure set forth in Section
10 367.0811, F.S.;

11 (c) The date the petition was filed with the Commission;

12 (d) The docket number associated with the petition;

13 (e) A statement of the 5-year projected rate impact or the anticipated effect of the
14 requested rate base on rates for the next five years;

15 (f) A statement that the utility's petition is available on the Commission's website;

16 (g) The acquiring utility's address, telephone number, and business hours; and

17 (h) A statement that any customer substantially affected by the petition may file a
18 motion to intervene in accordance with Rule 28-106.205, F.A.C.

19 *Rulemaking Authority 367.0811(11), FS. Law Implemented 367.0811, FS. History—New 5-15-*
20 *24, Amended*.

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1 **25-30.110 Records and Reports; Annual Reports.**

2 (1) Records.

3 (a) Each utility must preserve its records in accordance with the National Association
4 of Regulatory Utility Commissioners “Regulations to Govern the Preservation of Records of
5 Electric, Gas and Water Utilities” ~~as issued by the National Association of Regulatory Utility~~
6 ~~Commissioners, as (revised October 2007), which is incorporated by reference into this rule.~~
7 “Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities” is
8 ~~copyrighted and~~ may be inspected and examined at no cost at the Florida Public Service
9 Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or at the
10 Florida Department of State, R.A. Gray Building, 500 South. Bronough Street, Tallahassee,
11 Florida 32399. A copy may also be purchased ~~obtained~~ from the NARUC Store at
12 www.naruc.org. ~~National Association of Regulatory Utility Commissioners, 1101 Vermont~~
13 ~~Avenue, N.W., Suite 200, Washington, D.C. 20005.~~

14 1. Those utilities that choose to convert documents from their original media form
15 must retain the original source documents as required by paragraph (1)(a) of this rule, for a
16 minimum of three years, or for any lesser period of time specified for that type of record in the
17 “Regulations to Govern the Preservation of Records of Electric, Gas and Water Utilities,” after
18 the date the document was created or received by the utility. This paragraph does not require
19 the utility to create paper copies of documents where the utility would not otherwise do so in
20 the ordinary course of its business. Upon a showing by a utility that it employs a storage and
21 retrieval system that consistently produces clear, readable copies that are substantially
22 equivalent to the originals, and clearly reproduces handwritten notations on documents, the
23 utility does not have to meet the requirement to retain documents in their original form.

24 2. The utility must maintain written procedures governing the conversion of source
25 documents to a storage and retrieval system, which procedures ensure the authenticity of

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1 documents and the completeness of records. Records maintained in the storage and retrieval
2 system must be easy to search and easy to read.

3 (b) Unless otherwise authorized by the Commission, each utility must maintain its
4 records at the office or offices of the utility within this state and must keep those records open
5 for inspection during business hours by Commission staff.

6 (c) Any utility that keeps its records outside the state must reimburse the Commission
7 for the reasonable travel expense incurred by each Commission representative during any
8 review of the out-of-state records of the utility or its affiliates. Reasonable travel expenses are
9 those travel expenses that are equivalent to travel expenses paid by the Commission in the
10 ordinary course of its business.

11 1. The utility must remit reimbursement for out-of-state travel expenses within 30 days
12 from the date the Commission mails the invoice.

13 2. The reimbursement requirement in paragraph (1)(c) is not applicable for the
14 following:

15 a. A utility that makes its out-of-state records available at the utility's office located in
16 Florida or at another mutually agreed upon location in Florida within 10 working days from
17 the Commission's initial request. If 10 working days is not reasonable because of the
18 complexity and nature of the issues involved or the volume and type of material requested, the
19 Commission will establish a different time frame for the utility to bring records into the state.
20 For individual data requests made during an audit, the response time frame established in Rule
21 25-30.145, F.A.C., will control; or

22 b. A utility whose records are located within 50 miles of the Florida state line.

23 (2) In General. Each utility must furnish to the Commission the results of any required
24 tests and summaries of any required records. The utility must also furnish the Commission
25 with any information concerning the utility's facilities or operation that the Commission

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1 requests and requires for determining rates or judging the practices of the utility. All such data,
2 unless otherwise specified, must be consistent with and reconcilable with the utility's annual
3 report to the Commission.

4 (3) Annual Reports: Filing Extensions. Each utility must file with the Commission
5 annual reports on the applicable form in subsection (4) of this rule. The obligation to file an
6 annual report for any year will apply to any utility which is subject to this Commission's
7 jurisdiction as of December 31 of that year, whether or not the utility has actually applied for
8 or been issued a certificate.

9 (a) The Commission will, by January 15 of each year, email a blank copy of the
10 appropriate annual report form to each utility company. A utility may request a hard copy of
11 the forms in subsection (4) of this rule from the Commission's Division of Accounting and
12 Finance. The failure of a utility to receive a report form will not excuse the utility from its
13 obligation to timely file the annual report. The annual reports must be filed with the
14 Commission, either by mail or by email, on or before March 31 for the preceding year ending
15 December 31. Annual reports filed by email must be sent to AnnualReport@psc.state.fl.us.
16 Annual reports filed by mail must be sent to the Florida Public Service Commission, Division
17 of Accounting and Finance, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850. ~~to~~
18 ~~the Commission's Division of Accounting and Finance in Tallahassee.~~

19 (b) Annual reports are considered filed if they are properly addressed and emailed or
20 mailed with sufficient postage and postmarked; by no later than the due date. For annual
21 reports sent by registered mail, the date of the registration is the postmark date. For annual
22 reports sent by certified mail, the date on the receipt is the postmark date. The postmark is
23 evidence that an annual report was mailed delivered. ~~However,~~ If a utility's annual report is
24 not ~~actually~~ received by the Commission's Division of Accounting and Finance in
25 Tallahassee, that utility must resend it upon request, despite any ~~prior~~ presumption of delivery.

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1 (c) A utility may file a written request for an extension of time to file its annual report
2 with the Commission's Division of Accounting and Finance no later than March 31. One
3 extension of 30 days will be automatically granted upon request. A request for a longer
4 extension must be accompanied by a statement of good cause, such as financial hardship,
5 severe illness, or significant weather events such as hurricanes, but good cause does not
6 include reasons such as management oversight or vacation time, and must specify the date by
7 which the report will be filed.

8 (4) Annual Reports; Contents. The appropriate annual report form required from each
9 utility will be determined by using the same three classes of utilities used by the National
10 Association of Regulatory Utility Commissioners ~~for publishing its system of accounts~~: Class
11 A (those having annual water or wastewater operating revenues of \$1,750,000 ~~\$1,000,000~~ or
12 more); Class B (those having annual water or wastewater revenues of \$350,000 ~~\$200,000~~, or
13 more, but less than \$1,750,000 ~~\$1,000,000~~); and Class C (those having annual water or
14 wastewater revenues of less than \$350,000 ~~\$200,000~~). The class to which a utility belongs will
15 be determined by using the higher of the average of its annual water or wastewater operating
16 revenues for each of the last three preceding years.

17 (a) Class A and B utilities must file the annual report on Commission Form PSC-1032
18 ~~(06/26) (5/22)~~, entitled "Class A or B Water and/or Wastewater Utilities (Gross Revenues of
19 \$350,000 ~~\$200,000~~ and more)," which is incorporated by reference into this rule and available
20 ~~at may be obtained from~~ [hyperlink] [http://www.flrules.org/Gateway/reference.asp?No=Ref-](http://www.flrules.org/Gateway/reference.asp?No=Ref-15172)
21 [15172](http://www.flrules.org/Gateway/reference.asp?No=Ref-15172).

22 (b) Class C utilities must file the annual report on Commission Form PSC 1033
23 ~~(06/26) (5/22)~~, entitled "Class C Water and/or Wastewater Utilities (Gross Revenues of less
24 than \$350,000 ~~\$200,000~~ each)," which is incorporated by reference into this rule and available
25 ~~at may be obtained from~~ [hyperlink] [http://www.flrules.org/Gateway/reference.asp?No=Ref-](http://www.flrules.org/Gateway/reference.asp?No=Ref-15172)

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1 [15174](#).

2 (c) The foregoing forms can be obtained from the Commission's Division of
3 Accounting and Finance.

4 (5) As part of the annual report, each utility must verify the following in writing by the
5 utility's chief executive officer and chief financial officer:

6 (a) Whether the utility is in substantial compliance with the NARUC USOA, Uniform
7 ~~System of Accounts as prescribed by~~ incorporated by reference in Rule 25-30.115, F.A.C.;

8 (b) Whether the utility is in substantial compliance with all applicable rules and orders
9 of the Florida Public Service Commission;

10 (c) Whether there have been any written communications from regulatory agencies
11 concerning noncompliance with, or deficiencies in, financial reporting practices that could
12 have a material effect on the financial statements;

13 (d) Whether the financial statements and related schedules fairly present the financial
14 condition and results of operations for the period presented and whether other information and
15 statements presented as to the business affairs of the respondent are true, correct, and complete
16 for the period which they represent.

17 (6) Delinquent Reports.

18 (a) Any utility that fails to file its annual report or extension on or before March 31, or
19 within the time specified by any extension approved in writing by the Commission's Division
20 of Accounting and Finance, will be subject to a penalty. The penalty will be based on the
21 number of calendar days elapsed from March 31, or from an approved extended filing date,
22 until the date of filing. The date of filing will be included in the days elapsed.

23 (b) The penalty for delinquent reports will accrue based on the utility's classification
24 established under subsection (4) of this rule, in the following manner for each day the report is
25 delinquent:

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- 1 1. \$25.00 per day for Class A utilities;
- 2 2. \$13.50 per day for Class B utilities; and,
- 3 3. \$3.00 per day for Class C utilities.

4 (c) If a utility does not timely file its annual report, in addition to the penalty
5 determined by paragraph (6)(b) of this rule, interest on the penalty will also be assessed from
6 the date the annual report was due, up to and including the date the penalty is paid. Such
7 interest is based on the AA non-financial 30-day commercial paper rate published by the
8 Board of Governors of the Federal Reserve System on its website. Interest will be
9 compounded monthly.

10 (7) Incomplete Reports.

11 (a) The Commission's Division of Accounting and Finance will provide written
12 notification to a utility if its report does not contain information required by subsection (4) of
13 this rule. The utility must file the missing information no later than 30 days after the date on
14 the face of the notification. If the utility fails to file the information within that period, the
15 report will be deemed delinquent and the utility will be subject to a penalty as provided under
16 paragraphs (6)(a) and (b) of this rule, except that the penalty will be based on the number of
17 days elapsed from the date the information is due to the date it is actually filed. The date of
18 filing will be included in the elapsed days.

19 (b) A report is incomplete if any of the schedules required by the following forms of
20 this rule are not completed:

- 21 1. Form PSC 1032 (06/26) ~~(5/22)~~ for Class A and B utilities;
- 22 2. Form PSC 1033 (06/26) ~~(5/22)~~ for Class C utilities.

23 (c) An incomplete report will remain incomplete until the missing information is filed
24 with the Commission's Division of Accounting and Finance on the appropriate Commission
25 form.

1 (8) Incorrect Filing. If a utility files an incorrect annual report it will be considered
2 delinquent and subject to a penalty on the same basis as a utility that fails to timely file an
3 annual report. The classification determining the applicable penalty, as prescribed by
4 paragraphs (6)(a) and (b) of this rule, will be determined by the latest annual revenue figures
5 available for the utility. The failure of a utility to receive a report form for the correct class of
6 utility will not excuse the utility from its obligation to timely file the annual report for the
7 correct class of utility.

8 *Rulemaking Authority 350.127(2), 367.121 FS. Law Implemented 367.121, 367.156(1),*
9 *367.161 FS. History—New 9-12-74, Amended 1-18-83, 2-25-85, 10-27-85, Formerly 25-10.25,*
10 *25-10.025, Amended 11-10-86, 12-22-86, 3-11-91, 11-13-95, 5-1-96, 12-14-99, 2-15-23, _____.*

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1 capitalized.

2 3. The cost of incidental repairs that neither materially add to the value of the property
3 nor appreciably prolong its life and that were made to keep the property in an ordinary
4 efficient operating condition must ~~shall~~ be accounted for as a maintenance expense.

5 (h) Cost of removal – The cost of demolishing, dismantling, tearing down or otherwise
6 removing utility plant, including the cost of transportation and handling incidental thereto.

7 (i) Continuing Property Record (CPR) – A perpetual collection of records required by
8 the NARUC USOA, incorporated by reference in Rule 25-30.115, F.A.C., Uniform System of
9 ~~Accounts~~ showing the detailed original costs, quantities, and locations of plant in service.
10 Generally, a CPR should contain 1) an inventory of property record units which can be readily
11 checked for proof of physical existence, 2) the association of costs with such property record
12 units to ensure accurate accounting for retirements, and 3) the dates of installation and
13 removal of plant to provide data for use in connection with depreciation studies.

14 (j) Depreciation – As applied to depreciable utility plant, the loss in service value not
15 restored by current maintenance incurred in connection with the consumption or prospective
16 retirement of utility plant in the course of service from causes that are known to be in current
17 operation and against which the utility is not protected by insurance. Among the causes to be
18 given consideration are wear and tear, decay, action of the elements, inadequacy,
19 obsolescence, changes in the art, changes in demand and requirements of public authorities.
20 The intent of depreciation per this rule is to provide for recovery of invested capital and to
21 match this recovery as nearly as possible to the useful life of the depreciable investment.

22 (k) Depreciation Accounting – The process of charging the book cost of depreciable
23 property, adjusted for net salvage, to operations over the associated useful life.

24 (l) Depreciation Expense – The periodic charge to expense to allocate the original cost
25 of a depreciable group of assets over the life of those assets.

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1 (m) Depreciable Group – A homogeneous grouping of assets expected to experience
 2 similar life and salvage patterns. Unless otherwise ordered by the Commission, depreciable
 3 groups are the accounts defined in the NARUC USOA, ~~Uniform System of Accounts~~ adopted
 4 ~~by~~ incorporated by reference in Rule 25-30.115, F.A.C.

5 Water	Wastewater
6 Source of Supply	Collection Plant
7 (Accounts 304 to 311 and 339)	(Accounts 354, 355 and 360 to 367)
8	Pumping Plant
9	(Accounts 354, 355, 370, 371)
10 Water Treatment Plant	Treatment & Disposal Plant
11 (Accounts 304, 310, 311, 320, and 339)	(Accounts 354 and 380 to 389)
12	Reclaimed Water Treatment Plant
13 Transmission & Distribution Plant	(Accounts 354, 355, 371, 374, 380, 381,
14	389)
15 (Accounts 304, 310, 311 and 330 to 339)	Reclaimed Water Distribution Plant
16 General Plant	(Accounts 354, 355, 366, 367, 371, 375,
17	389)
18 (Accounts 304 and 340 to 348)	General Plant
19	(Accounts 354 and 390 to 398)

21 (n) Function – defined as follows:

22 (o) Group Depreciation – An accounting procedure under which depreciation charges
 23 are accrued on the basis of the original cost of all property included in each depreciable group.
 24 Under the group concept, no attempt is made to keep track of the accumulated provision for
 25 depreciation applicable to individual assets of property, in view of the many items making up

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1 a utility system. The group approach recognizes that some assets within the group may live
2 longer or shorter than the average life of the group but the group is expected to live the
3 average service life. Every item in the group is assumed to be fully depreciated at retirement.

4 (p) Mortality Data – See plant activity data.

5 (q) Net Salvage – The salvage value of property retired less the cost of removal. This is
6 expressed as a percent of retirements in the depreciation rate formula.

7 (r) Original Cost – The cost of acquiring an asset and placing it into service for first
8 utility use. This includes the direct costs of acquiring the asset and the cost of labor, materials,
9 and associated costs of installation to prepare the asset for first utility use. The cost is used in
10 the computation of depreciation expense. In the event that an asset is acquired that is already
11 in public service, the original historic cost of the asset should be recorded in plant in service,
12 and the historic accumulated depreciation should be charged to the accumulated depreciation
13 account. In the event the historic cost of an asset that is already in utility service cannot be
14 determined, an independent engineer’s evaluation based on an original cost study may be
15 used.

16 (s) Plant Activity Data – Annual additions, retirements, adjustments or transfers, sales
17 or purchases, and investment balances at end of year.

18 (t) Property Retired – As applied to utility plant, property that has been removed, sold,
19 abandoned, destroyed or which has been withdrawn from service for any cause.

20 (u) Remaining Life Depreciation Rate – The depreciation rate based on the average
21 remaining portion of the service life expected to be experienced by the investment or account
22 in question and on the net unrecovered capital for that investment or account.

23
$$\text{R.L. Rate} = \frac{100\% - \text{Accumulated Reserve \%} - \text{Future Net Salvage \%}}{\text{Average Remaining Life}}$$

25 The average remaining life for an account or sub-account is a function of known planned

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1 retirement or of the average age of that account and its appropriate mortality table.

2 (v) Replacing or Replacement – The construction or installation of utility plant in place
3 of property retired, together with the removal of the property retired.

4 (w) Reserve – The accumulated provision for depreciation. The accumulated
5 depreciation reserve is the net of depreciation accruals (expenses) and retired investment with
6 related gross salvage and cost of removal as well as any appropriate adjustments or transfers.

7 (x) Reserve Activity Data – Annual depreciation expense, retirements, transfers or
8 adjustments, gross salvage realized, cost of removal, and end of year balance for the
9 accumulated provision for depreciation.

10 (y) Retirement Units – Those items of utility plant which, when retired with or without
11 replacement, are accounted for by crediting the book cost to the utility plant account in which
12 it is included.

13 (z) Salvage Value – The amount received for property retired, less any expenses
14 incurred in connection with the sale or in preparing the property for sale or, if retained, the
15 amount at which the material recoverable is chargeable to materials and supplies or other
16 appropriate account.

17 (aa) Straight-Line Method – A depreciation method by which the service value of a
18 depreciable group is charged to depreciation expense (or a clearing account) and credited to
19 the accumulated provision for depreciation account through equal annual charges over the
20 service life of the group.

21 (bb) Unit Depreciation – An accounting procedure under which the original cost,
22 depreciation expense, and accumulated provision for depreciation, and all associated activity
23 are maintained for each individual asset. Service life and salvage parameters are estimated for
24 each individual asset with a depreciation rate designed to recover each asset's original cost
25 over its related life. If the asset lives longer than its expected life, depreciation expense stops

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1 accruing when the asset is fully recovered. If the asset retires earlier than its expected service
 2 life, the associated unrecovered amount is immediately written-off as a loss.

3 (cc) Unrecovered Amount – Original cost less the accumulated provision for
 4 depreciation less expected net salvage.

5 (2) The average service life and salvage components for each class of utility are as
 6 follows:

7 (a) Water System Guideline Average Service Lives.

8		Large	Small	Small	
9		Utility	Utility	Utility	
10		(Class	(Class	Function	Net
11	Account	A&B)	C)	Composite ³	Salvage % ⁴
12	1. Intangible Plant				
13	351	Organization	40	40	
14	352	Franchise Cost	40 ⁵	40 ⁵	
15	2. Source of			28	
16	Supply				
17	304	Structures & Improvements	32 ¹	27 ¹	
18		Wood	28	25	
19		Masonry	30	27	
20		Reinforced Concrete	40	37	
21		Steel Building	40	35	
22		Tanks or Sheds	25	20	
23		Fiberglass	20	18	
24	305	Collecting and Impounding	50	40	
25		Reservoirs			

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1	306	Lake, River and Other Intakes	40	40		
2	307	Wells and Springs				
3		Drilled & Cased Well	30	27		
4		(Floridan or Non-Corrosive)				
5		Shallow Well (Sand	20	18		
6		Aquifer or Corrosive				
7		Water)				
8	308	Infiltration Galleries				
9		and Tunnels	40	N/A		
10	309	Supply Mains	35	32		
11	310	Power Generation Equipment	20	17		
12	311	Pumping Equipment	20 ¹	17 ¹		
13		Pumping Equipment Electric	20	15		
14		Pumping Equipment	8	6		
15		Chemical				
16	339	Other Miscellaneous	18	15		
17		Equipment				
18	3. Water				21	
19	Treatment Plant					
20	304	Structures and				
21		Improvements (see				
22		“Source of Supply”				
23		for subcategory lives)	32 ¹	27 ¹		
24	310	Power Generation Equipment	20	17		
25	311	Pumping Equipment	20 ¹	17 ¹		

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1		Pumping Equipment-Electric	20	15		
2		Pumping Equipment-	8	6		
3		Chemical				
4	320	Water Treatment Equipment	22 ¹	17 ¹		
5		Chlorination Equipment	10	7		
6		Membrane Elements	5	5		
7		Other Mechanical Equipment	25	20		
8	339	Other Miscellaneous	18	15		
9		Equipment				
10	4. Transmission &				36	
11	Distribution Plant					
12	304	Structures &				
13		Improvements (See				
14		“Source of Supply”				
15		for subcategory lives)	32 ¹	27 ¹		
16	310	Power Generation Equipment	20	17		
17	311	Pumping Equipment	20 ¹	17 ¹		
18		Pumping Equipment –	20	15		
19		Electric				
20		Pumping Equipment –	8	6		
21		Chemical				
22	330	Distribution				
23		Reservoirs & Stand				
24		Pipes	37 ¹	33 ¹		
25		Steel Pneumatic Tank	35	30		

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1		Concrete Ground				
2		Storage Reservoir	40	37		
3	331	Transmission & Distribution	43 ¹	38 ¹		
4		Mains				
5		Galvanized Steel pipe &	35	33		
6		Fittings				
7		Black Steel Pipe	20	18		
8		Plastic Pipe ²	45	40		
9		Asbestos – Cement	40	35		
10		Cast Iron or Ductile Iron	40	35		
11		Valves & Valve Boxes	25	20		
12		Fire Mains	33	30		
13	333	Services ²	40	35		
14	334	Meters and Meter Installations	20	17		
15	335	Hydrants	45	40		
16	336	Backflow Prevention Devices	15	10		
17	339	Other Plant and Miscellaneous				
18		Equipment	25	20		
19	5. General Plant					
20	304	Structures & Improvements	40 ¹	35 ¹		
21		Wood Building	35	30		
22		Masonry Building	40	35		
23		Reinforced Concrete Building	40	37		
24		Steel Building	40	35		
25		Tanks or Sheds	25	20		

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1	340	Office Furniture & Equipment	15	15		
2		Computers	6	6		
3	341	Transportation Equipment	6	6		10
4	342	Stores Equipment	18	N/A	14	
5					(composite	
6					of 342-348)	
7	343	Tools, Shop & Garage	16	15		
8		Equipment				
9	344	Laboratory Equipment	15	N/A		
10	345	Power Operated Equipment	12	10		5
11	346	Communication Equipment	10	N/A		10
12	347	Miscellaneous Equipment	15	N/A		
13	348	Other Tangible Plant	10	10		

14

15 (b) Wastewater System Guideline Average Services Lives.

16			Large	Small	Small	
17			Utility	Utility	Utility	
18			(Class	(Class	Function	Net
19	Account	Description	A&B)	C)	Composite ³	Salvage % ⁴
20	1. Intangible Plant					
21	351	Organization	40	40		
22	352	Franchise Cost	40 ⁵	40 ⁵		
23	2. Collection				35	
24	System					
25	354	Structures &				

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1		Improvements Above				
2		Grade	32 ¹	27 ¹		
3		Wood	28	25		
4		Masonry	30	27		
5		Reinforced Concrete	38	35		
6		Steel Below Grade	25	22		
7		Concrete	35	32		
8		Steel	22	20		
9		Lift Stations	25	22		
10	355	Power Generation Equipment	20	17		
11	360	Collection Sewers-Force ²	30 ¹	27 ¹		
12						
13	361	Collection Sewers-Gravity ²	45	40		
14		Manholes	30	27		
15	362	Special Collecting	40	37		
16		Structures				
17	363	Services to Customers ²	38	35		
18	364	Flow Measuring Devices	5	5		
19	365	Flow Measuring Installations	38	35		
20	389	Other Miscellaneous	18	15		
21		Equipment				
22	3.	Pumping Plant			18	
23	354	Structures & Improvements	32 ¹	27 ¹		
24	355	Power Generating Equipment	20	17		
25	370	Receiving Wells	30	25		

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1	371	Pumping Equipment	18	15		
2		Pumping Equipment –	18	15		
3		Electric				
4		Pumping Equipment –	7	5		
5		Chemical				
6	389	Other Miscellaneous	18	15		
7		Equipment				
8	4. Treatment and				18	
9	Disposal Plant					
10	354	Structures &				
11		Improvements (see				
12		“Collection System”				
13		for subcategory lives)	32 ¹	27 ¹		
14	355	Power Generating Equipment	20	17		
15	371	Pumping Equipment	18 ¹	15 ¹		
16		Pumping Equipment –	18	15		
17		Electric				
18		Pumping Equipment –	7	5		
19		Chemical				
20	380	Treatment & Disposal	18 ¹	15 ¹		
21		Equipment				
22		Blowers, Motors,				
23		Pumps Electric				
24		Controls	15	12		
25		Chlorination Equipment	10	7		

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1		Other Mechanical Equipment	23	18		
2	381	Plant Sewers	35	32		
3	382	Outfall Sewer Lines	30	30		
4	389	Other Plant and				
5		Miscellaneous Equipment	18	15		
6	5. Reclaimed Water				21	
7	Treatment Plant					
8	354	Structures & Improvements	32 ¹	27 ¹		
9		(see "Collection System" for				
10		subcategory lives)				
11	355	Power Generating Equipment	20	17		
12	371	Pumping Equipment	18 ¹	15 ¹		
13		Pumping Equipment –	18	15		
14		Electric				
15		Pumping Equipment –	7	5		
16		Chemical				
17	374	Reuse Distribution				
18		Reservoirs	37 ¹	33 ¹		
19		Steel Pneumatic Tank	35	30		
20		Concrete Ground Storage	40	37		
21		Reservoir				
22	380	Treatment & Disposal	18 ¹	15 ¹		
23		Equipment				
24		Blowers, Motors, Pumps,	15	12		
25		Electric Controls				

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1		Chlorination Equipment	10	7		
2		Other Mechanical Equipment	23	18		
3	381	Plant Sewers	35	32		
4	389	Other Plant and	18	15		
5		Miscellaneous Equipment				
6	6. Reclaimed				36	
7	Water					
8	Distribution Plant					
9	354	Structures & Improvements	32 ¹	27 ¹		
10		(see "Collection System" for				
11		subcategory lives)				
12	355	Power Generating Equipment	20	17		
13	366	Reuse Services	40	35		
14	367	Reuse Meters and Meter	20	17		
15		Installation				
16	371	Pumping Equipment	18 ¹	15 ¹		
17		Pumping Equipment –	18 ¹	15		
18		Electric				
19		Pumping Equipment –	7	5		
20		Chemical				
21	375	Reuse Transmission &	43 ¹	38 ¹		
22		Distribution System				
23		Plastic Pipe ²	45	40		
24		Valves & Valve Boxes	25	20		
25		Fire Mains	33	30		

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1	389	Other Plant and	18	15		
2		Miscellaneous Equipment				
3	7. General Plant					
4	354	Structures & Improvements	40 ¹	35 ¹		
5		Reinforced Concrete Building	45	40		
6		Masonry Building	40	35		
7		Wood Building	35	30		
8		Steel Building	40	35		
9		Tanks or Sheds	25	20		
10	390	Office Furniture &	15	15		
11		Equipment				
12		Computers	6	6		
13	391	Transportation Equipment	6	6		10
14	392	Stores Equipment	18	N/A	14	
15					(composite	
16					of 392-398)	
17	393	Tools, Shop & Garage	16	15		
18		Equipment				
19	394	Laboratory Equipment	15	N/A		
20	395	Power Operated Equipment	12	10		5
21	396	Communication Equipment	10	N/A		10
22	397	Miscellaneous Equipment	15	N/A		
23	398	Other Tangible Plant	10	10		
24						
25						

(c) For the purposes of paragraphs (2)(a) and (b), the following apply:

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- 1 1. ¹ Denotes composite life.
- 2 2. ² Plastic pipe footnote – assumes use of AWWA standard pipe only. Assumes
3 AWWA DR18 used for all mains of 6" or more.
- 4 3. ³ To be used only when acceptable company plant balances are not available for
5 developing composites using account lives.
- 6 4. ⁴ Net Salvage zero except as indicated.
- 7 5. ⁵ Franchise costs must ~~shall~~ be amortized over a period of 40 years unless a specific
8 time period is designated in the utility franchise agreement.
- 9 (3)(a) Average service life depreciation rates based on guideline lives and salvages
10 must ~~shall~~ be used in any Commission proceeding in which depreciation rates are addressed,
11 except for those utilities using depreciation rates in accordance with the requirements listed in
12 subsections (6) and (7) of this rule. A utility must ~~shall~~ also implement the applicable
13 guideline rates for any new plant to be placed in service.
- 14 (b) A utility may implement applicable guideline rates without specific approval by the
15 Commission. Guideline rates, if implemented for any account, must be implemented for all
16 accounts. If a utility implements applicable guideline rates outside of a rate proceeding, the
17 utility must ~~shall~~ provide written notification to the Director of Economics within 30 days of
18 such implementation.
- 19 (c) If guideline depreciation rates have been implemented, the rates must ~~shall~~ not be
20 changed unless approved by the Commission.
- 21 (4)(a) All Class A and B utilities must ~~shall~~ maintain depreciation rates and reserve
22 activity data by account as prescribed by this Commission.
- 23 (b) All Class C utilities must ~~shall~~ maintain depreciation rates and reserve activity data
24 by total depreciable plant, function or account as prescribed by this Commission.
- 25 (5) Computation of depreciation expense. Regulatory book depreciation expense must

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1 ~~shall~~ be computed on a monthly basis in conformity with group depreciation accounting
2 procedures.

3 (6)(a) At the time a utility applies for a change in its revenue rates and charges, it may
4 also petition for average service life depreciation rates different from those in the above
5 schedule if it can justify the service lives that the utility is proposing in lieu of the guideline
6 lives. That justification should be in the form of historic data, technical information or utility
7 planning for the affected accounts or sub-accounts. Common causes of need for different
8 depreciation rates include composition of account, adverse environmental conditions, high
9 growth or regulatory changes.

10 (b) A utility filing for such a revision of depreciation rates must ~~shall~~ submit six copies
11 of the filing to the office of the Office of Commission Clerk.

12 (c) For each account or function of depreciable plant addressed in the filing, the
13 following must ~~shall~~ be included:

14 1. A comparison of current and proposed depreciation rates and service lives. The
15 proposed effective date of the new rates must ~~shall~~ be identified.

16 2. A comparison of depreciation expenses resulting from current rates with those
17 produced by the proposed rates. Plant balances used in this calculation must ~~shall~~ be those as
18 of the effective date of the proposed rates.

19 3. A general narrative defining the service environment of the applicant utility and the
20 factors (e.g., composition of account, growth, environmental conditions, regulatory changes)
21 leading to the present application for a revision in rates in the affected accounts.

22 4. Any statistics, data, analyses or calculations used in the development of the
23 proposed average service lives.

24 (7)(a) A Class A, B, or C utility may apply for guidelines for a proposal for
25 implementation of remaining life depreciation rates if the utility has maintained both plant

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1 activity data by account and accumulated provision for depreciation (reserve) data by account,
2 function or total depreciable plant generally in accord with the Uniform System of Accounts
3 for either at least ten years or since the inception of the utility, whichever is less.

4 (b) To provide time for study development, any application for remaining life
5 guidelines should be submitted at least six months before the filing for a test year in
6 connection with a request for a revenue rate increase.

7 (8) Prior to the date of retirement of major installations, the Commission may approve
8 capital recovery schedules to correct associated calculated deficiencies in recovery where a
9 utility demonstrates that retirement of the installation or group of installations is prudent and
10 the associated investment will not be recovered by the time of retirement through the normal
11 depreciation process.

12 (9)(a) Beginning with the year ending December 31, 2003, all Class A and B utilities
13 must shall maintain separate sub-accounts for: (1) each type of Contributions-in-Aid-of-
14 Construction (CIAC) charge collected including, but not limited to, plant capacity, meter
15 installation, main extension or system capacity; (2) contributed plant; (3) contributed lines;
16 and (4) other contributed plant not mentioned previously. Establishing balances for each new
17 sub-account may require an allocation based upon historical balances. Each CIAC sub-account
18 must shall be amortized in the same manner that the related contributed plant is depreciated.
19 Separate sub-accounts for accumulated amortization of CIAC must shall be maintained to
20 correspond to each sub-account for CIAC.

21 (b) Beginning with the year ending December 31, 2003, for Class C utilities, where
22 adequate CIAC records are maintained in sub-accounts, by type of charge or contributed plant,
23 CIAC amortization rates must shall be applied separately to each sub-account. Where CIAC
24 records are not kept by sub-account, a composite depreciation rate for total plant, excluding
25 general plant, must shall be applied to the entire CIAC account.

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1 (c) Any composite rate used must ~~shall~~ be recalculated each year based on the
2 applicable plant balances and depreciation rates.
3 *Rulemaking Authority 350.127(2), 367.121(1) FS. Law Implemented 350.115, 367.081(2),*
4 *367.121(1) FS. History—New 3-22-84, Formerly 25-10.32, 25-10.032, Amended 11-10-86, 5-8-*
5 *88, 11-21-95, 12-4-03, 5-29-08, _____.*

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1 **25-30.433 Rate Case Proceedings.**

2 In a rate case proceeding, the following provisions ~~shall~~ apply:-

3 (1) The Commission in every rate case will ~~shall~~ make a determination of the quality
4 of service provided by the utility by evaluating the quality of utility's product (water) and the
5 utility's attempt to address customer satisfaction (water and wastewater). In making this
6 determination, the Commission will ~~shall~~ consider:

7 (a) The most recent chemical analyses for each water system as described in paragraph
8 25-30.437(3)(c), F.A.C.;

9 (b) Any Department of Environmental Protection (DEP) and county health department
10 citations, violations and provisions of consent orders that relate to quality of service;

11 (c) Any DEP and county health department officials' testimony concerning quality of
12 service;

13 (d) Any testimony, complaints and comments of the utility's customers and others with
14 knowledge of the utility's quality of service; and

15 (e) Any utility testimony and responses to the information provided in paragraphs
16 (1)(a)-(d); above.

17 (2) In order to ensure safe, efficient, and sufficient service to utility customers, the
18 Commission will ~~shall~~ consider whether the infrastructure and operational conditions of the
19 plant and facilities are in compliance with Rule 25-30.225, F.A.C. In making this
20 determination, the Commission will ~~shall~~ consider:

21 (a) Any testimony of DEP and county health department officials;

22 (b) Inspections, including sanitary surveys for water systems and compliance
23 evaluation inspections for wastewater systems; and citations, violations and consent orders
24 issued to the utility;

25 (c) Any testimony, complaints and comments of the utility's customers and others with

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1 knowledge of the infrastructure and operational conditions of the utility's plant and facilities;
2 and,

3 (d) Any utility testimony and responses to the information provided in paragraphs
4 (2)(a)-(c), above.

5 (3) Working capital for Class A utilities must ~~shall~~ be calculated using the balance
6 sheet approach. Working capital for Class B and C utilities must ~~shall~~ be calculated using the
7 formula method (one-eighth of operation and maintenance expenses).

8 (4) Used and useful debit deferred taxes must ~~shall~~ be offset against used and useful
9 credit deferred taxes in the capital structure. Any resulting net debit deferred taxes must ~~shall~~
10 be included as a separate line item in the rate base calculation. Any resulting net credit
11 deferred taxes must ~~shall~~ be included in the capital structure calculation. No other deferred
12 debits must ~~shall~~ be considered in rate base when the formula method of working capital is
13 used.

14 (5) The averaging method used by the Commission to calculate rate base and cost of
15 capital will ~~shall~~ be a 13-month average for Class A utilities and the simple beginning and
16 end-of-year average for Class B and C utilities.

17 (6) Non-used and useful adjustments will ~~shall~~ be applied to the applicable
18 depreciation expense. Property tax expense on non-used and useful plant will ~~shall~~ not be
19 allowed.

20 (7) Charitable contributions will ~~shall~~ not be recovered through rates.

21 (8) Income tax expense will ~~shall~~ not be allowed for subchapter S corporations,
22 partnerships or sole proprietorships.

23 (9) Non-recurring expenses will ~~shall~~ be amortized over a 5-year period unless a
24 shorter or longer period of time can be justified.

25 (10) The amortization period for forced abandonment or the prudent retirement, in

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1 accordance with the NARUC USOA, incorporated by reference in Rule 25-30.115, F.A.C.,
2 ~~National Association of Regulatory Utility Commissioners Uniform System of Accounts~~, of
3 plant assets prior to the end of their depreciable life will ~~shall~~ be calculated by taking the ratio
4 of the net loss (original cost less accumulated depreciation and contributions-in-aid-of-
5 construction (CIAC) plus accumulated amortization of CIAC plus any costs incurred to
6 remove the asset less any salvage value) to the sum of the annual depreciation expense, net of
7 amortization of CIAC, plus an amount equal to the rate of return that would have been allowed
8 on the net invested plant that would have been included in rate base before the abandonment
9 or retirement. This formula will ~~shall~~ be used unless the specific circumstances surrounding
10 the abandonment or retirement demonstrate a more appropriate amortization period.

11 (11) A utility is required to have the right of access and continued use of the land upon
12 which the utility treatment facilities are located. Documentation of continued use must ~~shall~~ be
13 in the form of a recorded warranty deed, recorded quit claim deed accompanied by title
14 insurance, recorded lease such as a 99-year lease, or recorded easement.

15 (12) In establishing an authorized rate of return on common equity, a utility, in lieu of
16 presenting evidence, may use the current leverage formula adopted by Commission order. The
17 equity return established must ~~shall~~ be based on the equity leverage order in effect at the time
18 the Commission decides the case.

19 (13) Nonutility investment should be removed directly from equity when reconciling
20 the capital structure to rate base unless the utility can show, through competent evidence, that
21 to do otherwise would result in a more equitable determination of the cost of capital for
22 regulatory purposes.

23 (14) Interest expense to be included in the calculation of income tax expense must
24 ~~shall~~ be the amount derived by multiplying the amount of the debt components of the
25 reconciled capital structure times the average weighted cost of the respective debt

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1 components. Interest expense must ~~shall~~ include an amount for the parent debt adjustment in
2 those cases covered by Rule 25-14.004, F.A.C. Interest must ~~shall~~ also be imputed on deferred
3 investment tax credits in those cases covered by 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and
4 (4)(ii) ~~issued (April 7, 2008), May 22, 1986,~~ incorporated by reference herein and which may
5 be accessed at [hyperlink], and effective for property constructed or acquired on or after
6 August 15, 1971.

7 *Rulemaking Authority 350.127(2), 367.0812(5), 367.0814, 367.121, 367.1213 FS. Law*
8 *Implemented 367.081, 367.0812(1), 367.0814, 367.0822, 367.1213 FS. History–New 11-30-*
9 *93, Amended 12-14-93, 7-11-18,_____.*

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1 **25-30.444 Utility Reserve Fund.**

2 (1) PROJECT ELIGIBILITY. The following considerations ~~shall~~ must be applied in
3 determining whether a future infrastructure repair or replacement project of existing
4 distribution and collection infrastructure that is nearing the end of its useful life or is
5 detrimental to water quality or reliability of service is eligible for advance funding through a
6 utility reserve fund and whether a utility reserve fund is the most appropriate methodology to
7 address the requested project.

8 (a) The following projects ~~are shall be~~ are eligible for a utility reserve fund:

9 1. Projects to repair or replace existing utility infrastructure that is nearing the end of
10 its useful life or is detrimental to water quality or reliability of service that is recorded in the
11 ~~National Association of Regulatory Utility Commissioners (NARUC) Uniform System of~~
12 ~~Accounts (NARUC USOA);~~ water utility plant account numbers 304, 305, 306, 307, 308, 309,
13 310, 311, 320, 330, 331, 333, 334, 335, 336, and 339, and wastewater utility plant account
14 numbers 354, 355, 360, 361, 362, 363, 364, 365, 366, 367, 370, 371, 374, 375, 380, 381, 382,
15 and 389, incorporated by reference in Rule 25-30.115, F.A.C.;

16 2. Future expenditures related to land or land rights recorded in NARUC USOA water
17 utility plant account number 303 or wastewater utility plant account number 353, incorporated
18 by reference in Rule 25-30.115, F.A.C., if the expenditure is necessary to the successful
19 completion of an eligible repair or replacement project;

20 3. Upgrades or enhancements of existing facilities if it can be demonstrated that the
21 upgrade or enhancement is necessary to comply with federal, state, or local regulatory
22 requirements, or provides a more cost-effective or more reliable alternative than an identical
23 replacement, and that the upgrade or enhancement is not designed solely to address future
24 customer growth;

25 4. Repair projects that may be expensed rather than capitalized, as prescribed by

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1 subparagraph 25-30.140(1)(g)3., F.A.C., if it can be demonstrated that the repair expense is
2 not already reflected in the utility's current rates as an annual or amortized annual expense, or
3 that the annual repair and maintenance expense allowance reflected in the utility's current
4 rates is insufficient to cover the projected costs of the proposed repair project, or

5 5. If a project includes both the repair or replacement of existing infrastructure and the
6 expansion or improvement of facilities to meet future customer growth, the portion of the
7 project that is related to the repair and replacement of existing infrastructure is eligible if those
8 costs can be identified and segregated from the portion of the project related to the expansion
9 or improvements designed to meet future customer growth.

10 (b) The following projects are ~~shall~~ not be eligible for a utility reserve fund:

11 1. Projects to repair or replace general plant that is not directly associated with the
12 physical operation of the utility's water or wastewater systems that are recorded in NARUC
13 USOA water utility plant account numbers 340, 341, 342, 343, 344, 345, 346, 347, and 348,
14 and wastewater utility plant account numbers 390, 391, 392, 393, 394, 395, 396, 397, and 398,
15 incorporated by reference in Rule 25-30.115, F.A.C.;

16 2. Expenditures related to NARUC USOA water utility plant accounts 301 and 302,
17 and wastewater utility plant accounts 351 and 352, incorporated by reference in Rule 25-
18 30.115, F.A.C., which cover organization and franchise related expenditures;

19 3. Expenditures related to land or land rights recorded in NARUC USOA water utility
20 plant account number 303 or wastewater utility plant account number 353, incorporated by
21 reference in Rule 25-30.115, F.A.C., if the expenditure is necessary solely to meet future
22 customer growth; or

23 4. Capital improvement projects to expand existing facilities or construct new facilities
24 solely to meet future customer growth.

25 (c) When evaluating whether the utility's request to create a utility reserve fund is the

1 most appropriate methodology to address the utility's eligible future infrastructure repair and
2 replacement projects, the following additional factors will be considered:

3 1. Whether the anticipated completion date of the project allows sufficient time to
4 accumulate the funds necessary to fund the project;

5 2. Whether the anticipated completion date is within 24 months of the end of the
6 historic test year used in a jointly filed rate application, if applicable, thereby making the
7 project eligible for consideration as a pro forma project in the rate proceeding pursuant to
8 Section 367.081(2)(a)2., F.S.;

9 3. Whether the contributions-in-aid-of-construction that will result from the utility
10 reserve fund will cause the utility to exceed the service availability policy guidelines provided
11 in Rule 25-30.580, F.A.C.;

12 4. Whether any of the eligible projects included in the utility reserve fund will result in
13 the complete elimination of either the water or wastewater treatment process;

14 5. Whether it has been more than seven years since the utility's last rate case, if the
15 request is filed as a stand-alone application or in conjunction with a limited proceeding; or

16 6. Whether the total increase resulting from implementation of the utility reserve fund
17 surcharge will exceed the utility's annual revenues for the most recent 12-month period or test
18 year by more than 30 percent.

19 (2) UTILITY RESERVE FUND FILING REQUIREMENTS. Each applicant that
20 requests approval to create a utility reserve fund must ~~shall~~ provide the following information
21 to the Commission. The request may be filed as a stand-alone application or in conjunction
22 with an application for rate increase filed pursuant to Section 367.081(2)(a), 367.0814, or
23 367.0822, F.S. If the request is filed in conjunction with an application for rate increase that
24 also requires the applicant's general information, paragraphs (2)(a), (b), and (c); may be
25 omitted from the utility reserve fund portion of the joint application. A utility that qualifies for

1 staff assistance as provided by subsection 25-30.455(1), F.A.C., may also request assistance
2 with the utility reserve fund process.

3 (a) The utility's name as it appears on the utility's certificate, address, telephone
4 number, and, if available, email address and fax number.

5 (b) The name(s), address(es), and telephone number(s) of the person(s) that should be
6 contacted regarding this application.

7 (c) The address within the service area where the application is available for customer
8 inspection during the time the rate application is pending.

9 (d) A statement of the reason(s) why the utility is requesting approval of a utility
10 reserve fund.

11 (e) A capital improvement plan that includes: a general description of the age and
12 condition of the utility's facilities; a description of all infrastructure repair or replacement
13 projects that the utility anticipates will be necessary within the next five years, at a minimum,
14 even if some projects will not be included in the utility reserve fund; and the following
15 information for each infrastructure repair or replacement project that the utility requests be
16 included in the utility reserve fund:

17 1. A description of each plant asset that will be repaired or replaced, including the
18 NARUC USOA account number for each asset, incorporated by reference in Rule 25-30.115,
19 F.A.C.;

20 2. The date each asset was originally placed into service or an estimate of the age of
21 the plant asset(s) as reflected in the utility's depreciation records if the original service date is
22 unknown;

23 3. A detailed description of the reason(s) each repair or replacement project is
24 necessary to maintain or improve the quality or reliability of the water or wastewater service,
25 including whether any asset will be replaced prior to the end of its average service life as

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1 provided by Rule 25-30.140, F.A.C.;

2 4. If the repair or replacement project is required by a governmental or regulatory
3 agency, include a copy of the rule, regulation, order, or other regulatory directive that requires
4 the repair or replacement;

5 5. The projected cost to repair or replace each asset, and documentation that supports
6 the utility's calculation of the projected cost. The utility must ~~shall~~ make all reasonable efforts
7 to obtain at least three comparative cost estimates for each requested project. Acceptable
8 forms of projected cost documentation are: an estimate by a professional engineer or other
9 person knowledgeable in design and construction of water and wastewater plants; a bid from a
10 vendor or service provider that includes a description of all work to be completed and an
11 itemized list of all costs associated with the project; vendor information regarding the
12 purchase price of plant components that will be purchased directly by the utility and labor
13 estimates for work that will be performed on the project by a utility employee or contractual
14 service provider, along with a statement that confirms that the employee's or contractual
15 service provider's work on the project is not included in their normal duties; or other
16 information that shows a detailed and verifiable estimate of the projected cost. If the utility is
17 unable to obtain three cost estimates for each project, the utility must ~~shall~~ provide a statement
18 explaining what steps the utility took to obtain the estimates, why the utility was unable to
19 obtain three estimates, and any responses received from any contractors solicited;

20 6. Detailed specifications for each asset that can be used to verify the projected repair
21 or replacement cost, such as type, size, quantity, or quality of the materials used to complete
22 the repair or replacement of the asset. If the type, size, quantity, or quality of the components
23 used to make the repair or replacement will be materially different than the plant asset(s) being
24 repaired or replaced, describe the specific differences and why the change is either necessary
25 or provides a better resolution for the repair or replacement;

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1 7. If the repair or replacement will change the design of the system, include a statement
2 explaining how the design of the system will change and why the change is either necessary or
3 will provide a better resolution for the repair or replacement;

4 8. A description of any alternatives to the proposed infrastructure repair or replacement
5 project that the utility considered, such as new technologies or interconnection with another
6 utility system, and why the proposed project was determined to be the most cost-effective
7 option or will provide a better resolution for the repair or replacement;

8 9. If the infrastructure that is being replaced was subject to a non-used and useful
9 adjustment in the utility's last rate proceeding, include a statement explaining whether the
10 utility considered reducing the size of the replacement infrastructure to better match the
11 utility's capacity needs and the results of that analysis;

12 10. A description of any expense increases or decreases that the utility anticipates will
13 occur following completion of the infrastructure repair or replacement project; and,

14 11. The projected timeline and anticipated completion date for the repair or
15 replacement project, including a detailed description of any target dates and significant
16 milestones if the project will be completed in multiple phases. If the repair or replacement
17 project is required by a governmental or regulatory agency, include any specific deadlines that
18 have been imposed by that agency, and describe any penalties that will be incurred by the
19 utility if the deadlines are not met.

20 (f) A description of any other funding sources that may be used for the project,
21 including a breakdown of the estimated project costs that will be funded with the utility
22 reserve fund, utility investment, and each available external funding source, such as a bank
23 loan, government loan, or government grant, as applicable.

24 (g) A schedule showing the calculation of the annualized revenues for the most recent
25 12-month period using the rates in effect at the time the utility files its application for approval

1 to create a utility reserve fund, broken down by customer class and meter size. This schedule
2 may be omitted from the utility reserve fund portion of the application if filed in conjunction
3 with an application for a rate proceeding that also requires an annualized revenue calculation.

4 (h) A schedule showing the calculation of the proposed utility reserve fund surcharge
5 based on the number of bills by customer class and meter size for the most recent 12-month
6 period, or test year if filed in conjunction with an application for a rate proceeding.

7 (i) Revised tariff sheets incorporating the utility reserve fund surcharge into the tariff.
8 The utility must ~~shall~~ show the utility reserve fund surcharge as a separate charge in its tariff
9 and on its customer bills.

10 (j) A statement indicating whether the applicant will secure the utility reserve fund
11 through an interest-bearing escrow account or an irrevocable letter of credit. If the utility's
12 request to create a utility reserve account is approved by the Commission, the utility will be
13 required to provide documentation showing that the escrow account has been established or
14 the irrevocable letter of credit has been obtained prior to implementation of the utility reserve
15 fund surcharge.

16 (k) A description of the procedures that the utility will implement to segregate the
17 monies collected from the utility reserve fund surcharge on the utility's books and records.
18 Separate accounting records must be maintained to record all transactions associated with the
19 collection, deposit, and use of monies designated for the utility reserve fund. A separate bank
20 account may be used to segregate the utility reserve fund monies that are secured through an
21 irrevocable letter of credit but is not required.

22 (l) A statement signed by an officer of the utility that the utility will comply with the
23 noticing requirements in Rule 25-30.4445, F.A.C., if the request is filed as a stand-alone
24 application, Rule 25-22.0407, F.A.C., if the request is filed in conjunction with an application
25 for a rate increase filed pursuant to Section 367.081(2)(a) or 367.0814, F.S., or Rule 25-

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1 30.446, F.A.C., if the request is filed in conjunction with a limited proceeding filed pursuant to
2 Section 367.0822, F.S.

3 (m) An Asset Management Plan prepared by the Florida Rural Water Association may
4 be provided in lieu of a capital improvement plan in paragraph (2)(e).

5 (3) Reporting Requirements. Any utility that receives approval from or is required by
6 the Commission to create a utility reserve fund must keep an accurate and detailed account of
7 all monies and report to the Commission all monies it receives from the utility reserve fund
8 surcharge. The reporting requirement must ~~shall~~ begin when the utility's reserve fund
9 surcharge tariff becomes effective. The utility must file periodic reports as follows:

10 (a) The utility must ~~shall~~ file a report with the Commission Clerk's office no later than
11 the 20th of every month indicating the monthly and total amount of money deposited into, and
12 monthly and total amount of disbursements made from the utility reserve fund as of the end of
13 the preceding month. If the utility bills its customers less frequently than once a month, this
14 reporting requirement may be modified to match the utility's normal billing frequency. A copy
15 of a bank statement that separately identifies the utility reserve fund deposits and
16 disbursements may serve as the monthly report.

17 (b) At least once every six months, the utility must ~~shall~~ also report the status of all
18 eligible projects included in the utility reserve fund for which work was performed during the
19 last six months, including the actual start date, the estimated or actual completion date, the
20 costs incurred during the last six months, and the total cost for any projects completed during
21 the last six months.

22 (c) The reports must ~~shall~~ continue as long as the utility reserve fund is in effect and
23 until all funds have been disbursed either to pay for completed eligible projects or as refunds
24 to customers.

25 (d) A request for disbursement from the utility reserve fund escrow account or

1 authorization to use funds secured by an irrevocable letter of credit may be filed in
2 conjunction with the utility's monthly or quarterly reports.

3 (e) The utility must ~~shall~~ also separately identify the utility reserve fund in its annual
4 report filed with the Commission each year pursuant to Rule 25-30.110, F.A.C.

5 (f) The utility must ~~shall~~ file an updated capital improvement plan with the
6 Commission at least once every three years for as long as the utility reserve fund remains
7 active.

8 (4) DISBURSEMENT OF FUNDS. A utility requesting disbursement of funds from an
9 escrow account or authorization to use funds secured by an irrevocable letter of credit must
10 ~~shall~~ file the following information and supporting documentation:

11 (a) A statement explaining why the disbursement is needed, including a description of
12 the completed project, or if a partial disbursement of funds is necessary prior to completion of
13 the full project, a description of the completed phase of the project, purchase of materials,
14 payments to contractors or vendors, or construction draws, as applicable;

15 (b) The date the project or phase of the project was completed and the replacement
16 asset(s) was placed in service, as applicable;

17 (c) Documentation supporting the amount of the requested disbursement. Acceptable
18 forms of documentation are: invoices, receipts, contractor application and request for payment
19 forms, loan documents, documents showing proof of payment, and other information that
20 shows detailed and verifiable project costs and payments;

21 (d) Documentation showing that the completed work was inspected or approved by the
22 governmental or regulatory authority that required the repair or replacement project, if
23 applicable; and,

24 (e) Other documentation that demonstrates the project was completed, such as
25 photographs of the completed work, may be submitted, but is not required.

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1 (f) A utility may request the disbursement of funds from a utility reserve fund to assist
2 with making an emergency repair or replacement of existing distribution and collection
3 infrastructure that is nearing the end of its useful life or is detrimental to water quality or
4 reliability of service that is critical to the operation of the utility facilities and resulted from
5 events that were out of the utility's control, such as weather related damage, accidents, or
6 defective parts. The utility's request for an emergency disbursement must include the
7 following information:

- 8 1. The information required in paragraphs (4)(a) through (e), above,
- 9 2. A description of any future funding sources that may be available to assist the utility
10 with the emergency repair or replacement costs, such as government assistance for weather
11 damage, insurance benefits, or manufacturer warranties for defective parts,
- 12 3. A statement explaining how the utility will reimburse the utility reserve fund for the
13 emergency disbursement through future funding sources, such as, government assistance,
14 insurance benefits, manufacturer warranties, bank loans, or utility investment. If no funding
15 sources will be available for reimbursement of the utility reserve fund, the utility must ~~shall~~
16 either provide a statement describing how the utility reserve fund project(s) or timeline may be
17 modified to address the project funding needs without modifying the amount of the utility
18 reserve fund surcharge, or provide the information required in subsection (5), below, to
19 request a modification of the utility reserve fund surcharge.

20 (5) UTILITY RESERVE FUND MODIFICATIONS. A utility that must undertake a
21 project that was not anticipated when the utility reserve fund was created or that must make
22 significant modifications to a previously approved project may request a modification of the
23 utility reserve fund at any time following creation of the fund or in the utility's next rate
24 proceeding by filing the following information:

25 (a) A statement describing why the new project or modification of a previously

1 approved project is necessary, and whether the utility is requesting a change in the utility
2 reserve fund surcharge or only acknowledgement of the project modifications. If the new
3 project or project modification is required by a governmental or regulatory agency, include a
4 copy of the rule, regulation, order, or other regulatory directive that requires the new project or
5 project modification; and,

6 (b) The information required in paragraph (2)(e) or (m), and paragraphs (f), (g), (h),
7 and (i), if the utility is requesting a change in the utility reserve fund surcharge. Also, if the
8 utility reserve fund is secured through an irrevocable letter of credit, the utility must ~~shall~~
9 provide an updated irrevocable letter of credit prior to implementation of the utility reserve
10 fund surcharge increase.

11 (6) FINAL DISPOSITION OF UTILITY RESERVE FUND.

12 (a) The utility reserve fund surcharge must ~~shall~~ be discontinued after all approved
13 eligible projects(s) have been completed, sufficient funds have been collected in the utility
14 reserve fund to cover the cost of the approved eligible project(s), and the final disbursement
15 has been made from the utility reserve fund. During the utility's next rate proceeding, the
16 utility's rate base, capital structure, operating expenses, and rates must ~~shall~~ be adjusted as
17 needed to reflect the completed projects. The amount of the new plant assets that are funded
18 through a utility reserve fund must ~~shall~~ be offset with an equal addition to contributions-in-
19 aid-of-construction.

20 (b) Any monies that remain in the utility reserve fund following the last disbursement
21 for the completed eligible project(s) must ~~shall~~ be refunded to the customers with interest in
22 accordance with Rule 25-30.360, F.A.C.

23 (c) All monies collected and held in the utility reserve fund should remain with the
24 utility regardless of any changes in utility ownership. If a utility's ownership changes through
25 a transfer or abandonment, the Commission will ~~shall~~ determine whether the utility reserve

1 fund should be continued as follows:

2 1. In the event that the utility's ownership changes through a transfer as provided in
3 Rule 25-30.037, F.A.C., the transfer agreement must ~~shall~~ include provisions that state: that
4 the utility reserve fund will ~~shall~~ remain with the utility following the close of the sale; that the
5 seller must ~~shall~~ provide copies of all documents related to the utility reserve fund to the
6 buyer, including the approved capital improvement plan, financial records, and status reports;
7 whether the buyer requests to continue the utility reserve fund following the transfer; and
8 whether the buyer will assume responsibility for the escrow account or obtain an irrevocable
9 letter of credit to secure the utility reserve fund. If the buyer does not request to continue the
10 utility reserve fund or does not provide sufficient documentation to guarantee the continued
11 security of the utility reserve fund and compliance with the provisions set forth in this rule, all
12 monies held in the utility reserve fund must ~~shall~~ be refunded to the customers with interest in
13 accordance with Rule 25-30.360, F.A.C., and the utility reserve fund surcharge and utility
14 reserve fund must ~~shall~~ be discontinued. However, if the transfer of ownership is requested
15 pursuant to subsection 25-30.037(5), F.A.C., and will result in the transfer of ownership to an
16 exempt entity other than a governmental utility, the buyer will ~~shall~~ not be required to obtain
17 an escrow account or an irrevocable letter of credit.

18 2. In the event that the utility is abandoned as provided in Rule 25-30.090, F.A.C., all
19 monies held in the utility reserve fund and all documents related to the utility reserve fund
20 must ~~shall~~ remain with the utility and be turned over to the court-appointed receiver. If the
21 utility remains under Commission jurisdiction following the abandonment, the court-
22 appointed receiver must ~~shall~~ be responsible for managing the utility reserve fund in
23 accordance with this rule and all applicable Commission Orders.

24 (d) If the utility fails to follow through with the eligible project(s) covered by the
25 utility reserve fund or comply with the security, fund maintenance, or reporting requirements

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1 set forth in this rule, the Commission will ~~shall~~ initiate a review of the utility reserve fund and
2 surcharge to determine whether the utility reserve fund and surcharge should be discontinued
3 and whether all monies in the reserve fund should be refunded to the customers with interest
4 in accordance with Rule 25-30.360, F.A.C.

5 *Rulemaking Authority 350.127(2), 367.081(2)(c), 367.121 FS. Law Implemented*

6 *367.081(2)(c) FS. History—New 6-20-17, Amended.*

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1 **25-30.445 General Information and Instructions Required of Water and**
2 **Wastewater Utilities in an Application for a Limited Proceeding.**

3 (1) Each applicant for a limited proceeding must provide the following general
4 information to the Commission:

5 (a) The name of the applicant as it appears on the applicant’s certificate and the
6 address of the applicant’s principal place of business;:-

7 (b) The type of business organization under which the applicant’s operations are
8 conducted; if the applicant is a corporation, the date of incorporation; the names and addresses
9 of all persons who own 5 percent or more of the applicant’s stock; or the names and addresses
10 of the owners of the business;:-

11 (c) The number(s) of the Commission order(s), if any, in which the Commission most
12 recently considered the applicant’s rates for the system(s) involved;:-

13 (d) The address within the service area where the application is available for customer
14 inspection during the time the rate application is pending;:- and

15 (e) A statement signed by an officer of the utility that the utility will comply with the
16 noticing requirements in Rule 25-30.446, F.A.C.

17 (2) In a limited proceeding application:

18 (a) Each schedule must be cross-referenced to identify related schedules;:-

19 (b) Except for handwritten official company records, all data in the petition and
20 application must be typed;:- and

21 (c) The original and three copies must be filed with the Office of Commission Clerk.

22 The copies must be clearly labeled “COPY.” If the application is e-filed, the utility must
23 provide the required number of paper copies, clearly labeled “COPY,” to the Office of
24 Commission Clerk within seven calendar days after electronic filing.

25 (3) A filing fee as required in Rule 25-30.020, F.A.C., must be submitted at the time of

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1 application.

2 (4) The following minimum filing requirements must be filed with the utility's
3 application for limited proceeding for a Class A or B water or wastewater utility:

4 (a) A detailed statement of the reason(s) why the limited proceeding has been
5 requested.

6 (b) If the limited proceeding is being requested to recover costs required by a
7 governmental or regulatory agency, provide the following:

8 1. A copy of any rule, regulation, order or other regulatory directive that has required
9 or will require the applicant to make the improvement or the investment for which the
10 applicant seeks recovery.

11 2. An estimate by a professional engineer, or other person, knowledgeable in design
12 and construction of water and wastewater plants, to establish the projected cost of the
13 applicant's investment and the period of time required for completion of construction.

14 (c) A schedule that provides the specific rate base components for which the utility
15 seeks recovery. Supporting detail must be provided for each item requested, including:

16 1. The actual or projected cost(s);

17 2. The date the item will be or is projected to be placed in service;

18 3. Any corresponding adjustments that are required as a result of adding or removing
19 the requested component(s) from rate base, which may include retirement entries; and,

20 4. Any other relevant supporting information.

21 (d) If the utility's application includes a request for recovery of plant in service,
22 accumulated depreciation and depreciation expense, supporting detail must be provided by
23 primary account as defined by the NARUC USOA Uniform System of Accounts, which are
24 incorporated by reference in accordance with Rule ~~25-30.115~~ 25-30.110, F.A.C.

25 (e) A calculation of the weighted average cost of capital must be provided for the most

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1 recent 12-month period, using the mid-point of the range of the last authorized rate of return
2 on equity, the current embedded cost of fixed-rate capital, the actual cost of short-term debt,
3 the actual cost of variable-cost debt, and the actual cost of other sources of capital which were
4 used in the last individual rate proceeding of the utility. If the utility does not have an
5 authorized rate of return on equity, the utility must use the current leverage formula pursuant
6 to Section 367.081(4)(f), F.S.

7 (f) If the utility is requesting recovery of operating expenses, the following information
8 must be provided:

- 9 1. A detailed description of the expense(s) requested;
- 10 2. The total cost by primary account pursuant to the NARUC USOA Uniform System
11 of Accounts, incorporated by reference in Rule 25-30.115, F.A.C.;
- 12 3. Supporting documentation or calculations; and,
- 13 4. Any allocations that are made between systems, affiliates or related parties. If
14 allocations are made, submit full detail that shows the total amount allocated, a description of
15 the basis of the allocation methodology, the allocation percentage applied to each allocated
16 cost, and the workpapers supporting the calculation of the allocation percentages.

17 (g) Calculations for all items that will create cost savings or revenue impacts from the
18 implementation of the requested cost recovery items.

19 (h) If the utility includes any other items where calculations are required, supporting
20 documentation must be filed that reflects the calculations or assumptions made.

21 (i) A calculation of the revenue increase including regulatory assessment fees and
22 income taxes, if appropriate.

23 (j) Annualized revenues for the most recent 12-month period using the rates in effect at
24 the time the utility files its application for limited proceeding and a schedule reflecting this
25 calculation by customer class and meter size.

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1 (k) A schedule of current and proposed rates for all classes of customers.

2 (l) Schedules for the most recent 12-month period showing that, without any increased
3 rates, the utility will earn below its authorized rate of return in accordance with Section
4 367.082, F.S. The schedules must consist of a rate base, net operating income and cost of
5 capital schedule with adjustments to reflect those consistent with the utility's last rate
6 proceeding.

7 (m) If the limited proceeding is being requested to change the current rate structure,
8 provide a copy of all workpapers and calculations used to calculate requested rates and
9 allocations between each customer class. The test year must be the most recent 12-month
10 period. In addition, the following schedules from Form PSC 1028 (12/20), entitled "Class A
11 Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing
12 Requirements," ~~which is~~ incorporated by reference in Rule 25-30.437, F.A.C., must be
13 provided:-

14 1. Schedule E-2, entitled "Revenue Schedule at Present and Proposed Rates."

15 2. Schedule E-14, entitled "Billing Analysis Schedules." Only an original and one copy
16 is required.

17 (n) Revised tariff sheets should not be filed with the application.

18 (o) A water utility's application for limited proceeding must also include:

19 1. A copy of all customer complaints that the utility has received regarding DEP
20 secondary water quality standards during the past five years; and;

21 2. A copy of the utility's most recent secondary water quality standards test results.

22 (5) In addition to the requirements stated in subsections (1) through (3), the following
23 minimum filing requirements must be filed with the utility's application for limited
24 proceeding for a Class C water or wastewater utility:

25 (a) A detailed statement of the reason(s) why the limited proceeding has been

1 requested.

2 (b) If the limited proceeding is being requested to recover costs required by a
3 governmental or regulatory agency, provide a copy of any rule, regulation, order or other
4 regulatory directive that has required or will require the applicant to make the improvement or
5 the investment for which the applicant seeks recovery.

6 (c) A schedule that provides the specific rate base components for which the utility
7 seeks recovery, if known. Supporting detail must be provided for each item requested,
8 including:

- 9 1. The actual or projected cost(s);
- 10 2. The date the item will be or is projected to be placed in service;
- 11 3. Any corresponding adjustments, if known, that are required as a result of adding or
12 removing the requested component(s) from rate base, which may include retirement entries;
13 and,
- 14 4. Any other relevant supporting information, if known.

15 (d) If the utility is requesting recovery of operating expenses, provide an itemized
16 description of the expense(s), including the cost and any available supporting documentation
17 or calculations.

18 (e) Provide a description of any known items that will create cost savings or revenue
19 impacts from the implementation of the requested cost recovery items.

20 (f) A calculation of the revenue increase including regulatory assessment fees and
21 income taxes, if applicable.

22 (g) Annualized revenues for the most recent 12-month period using the rates in effect
23 at the time the utility files its application for limited proceeding and a schedule reflecting this
24 calculation by customer class and meter size.

25 (h) A Class C water utility's application for limited proceeding must also include:

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- 1 1. A copy of all customer complaints that the utility has received regarding DEP
2 secondary water quality standards during the past five years; and,
- 3 2. A copy of the utility’s most recent secondary water quality standards test results.
- 4 (6) A limited proceeding will not be allowed if:
- 5 (a) The utility’s filing includes more than six separate projects for which recovery is
6 sought. Corresponding adjustments for a given project are not subject to the above limitation;
- 7 (b) The requested rate increase exceeds 30 percent;
- 8 (c) The utility has not had a rate case within seven years of the date the petition for
9 limited proceeding is filed with the Commission; or
- 10 (d) The limited proceeding is filed as the result of the complete elimination of either
11 the water or wastewater treatment process.
- 12 (7) The utility must provide a statement in its filing to the Commission that addresses
13 whether the utility’s rate base has declined or whether any expense recovery sought by the
14 utility is offset by customer growth since its most recent rate proceeding or will be offset by
15 future customer growth expected to occur within one year of the date new rates are
16 implemented.
- 17 *Rulemaking Authority 350.127(2), 367.121(1)(a) FS. Law Implemented 367.081, 367.0812,*
18 *367.0822, 367.121(1)(a), 367.145(2) FS. History—New 3-1-04, Amended 5-30-17, 5-16-22,*

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DOCKET 20260022-WS

EXHIBIT B

TO

STAFF RECOMMENDATION

(PROPOSED AMENDED FORMS)

FLORIDA PUBLIC SERVICE COMMISSION

**INSTRUCTIONS FOR COMPLETING EXAMPLE
APPLICATION FOR ORIGINAL CERTIFICATE OF AUTHORIZATION
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING
INITIAL RATES AND CHARGES**

**(Pursuant to Sections 367.031, 367.045, and 367.081, Florida Statutes, and
Rule 25-30.033, Florida Administrative Code)**

General Information

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.033, Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

Instructions

1. Fill out the attached application form completely and accurately.
2. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
3. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C., with the application.
4. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
5. The completed application, attached exhibits, and the proper filing fee should be mailed to:

**Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

PSC 1001 (06/26) ~~(12/15)~~
Rule 25-30.033, F.A.C.

**APPLICATION FOR ORIGINAL CERTIFICATE OF AUTHORIZATION
FOR A PROPOSED OR EXISTING SYSTEM REQUESTING
INITIAL RATES AND CHARGES**

(Pursuant to Sections 367.031, 367.045, and 367.081, Florida Statutes, and
Rule 25-30.033, Florida Administrative Code)

To: **Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The undersigned hereby makes application for original certificate(s) to operate a water
and/or wastewater utility in _____ County, Florida, and submits the following
information:

PART I **APPLICANT INFORMATION**

- A) Contact Information for Utility. The utility's name, address, telephone number, Federal Employer Identification Number, and if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

Utility Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

Website Address

- B) The contact information of the authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -

Phone Number Fax Number

E-Mail Address

- C) Indicate the nature of the utility's business organization (check one). Provide documentation from the Florida Department of State, Division of Corporations showing the utility's business name and registration/document number for the business, unless operating as a sole proprietor.

Corporation _____
Number

Limited Liability Company _____
Number

Partnership _____
Number

Limited Partnership _____
Number

Limited Liability Partnership _____
Number

Sole Proprietorship

- Association
- Other (Specify) _____

If the utility is doing business under a fictitious name, provide documentation from the Florida Department of State, Division of Corporations showing the utility's fictitious name and registration number for the fictitious name.

- Fictitious Name (d/b/a) _____
Registration Number _____

- D) The name(s), address(es), and percentage of ownership of each entity or person which owns or will own more than 5 percent interest in the utility (use an additional sheet if necessary).

- E) The election the business has made under the Internal Revenue Code for taxation purposes.

PART II ORIGINAL CERTIFICATE REQUESTING INITIAL RATES

A) DESCRIPTION OF SERVICE

Exhibit ____ - Provide a statement indicating whether the application is for water, wastewater, or both. If the applicant is applying only for water or wastewater, the statement shall include how the other service is provided.

B) FINANCIAL ABILITY

- 1) Exhibit ____ - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.

- 2) Exhibit ____ - Provide a list of all entities, including affiliates, upon which the applicant is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

C) TECHNICAL ABILITY

- 1) Exhibit ____ - Provide the applicant's experience in the water or wastewater industry;

- 2) Exhibit ____ - Provide the copy of all current permits from the Department of Environmental Protection (DEP) and the water management district;

- 3) Exhibit ____ - Provide a copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report and secondary water quality standards report; and

- 4) Exhibit ____ - Provide a copy of all correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.

D) NEED FOR SERVICE

1) Exhibit _____ - Provide the following documentation of the need for service in the proposed area:

a) The number of customers currently being served and proposed to be served, by customer class and meter size, including a description of the types of customers anticipated to be served, i.e., single family homes, mobile homes, duplexes, golf course clubhouse, commercial. If the development will be in phases, this information shall be separated by phase;

b) A copy of all requests for service from property owners or developers in areas not currently served;

c) The current land use designation of the proposed service territory as described in the local comprehensive plan at the time the application is filed. If the proposed development will require a revision to the comprehensive plan, describe the steps taken and to be taken to facilitate those changes, including changes needed to address the proposed need for service area;

d) Any known land use restrictions, such as environmental restrictions imposed by governmental authorities.

- 2) Exhibit ____ - Provide the date the applicant began or plans to begin serving customers. If already serving customers, a description of when and under what circumstances applicant began serving.

E) **TERRITORY DESCRIPTION, MAPS, AND FACILITIES**

- 1) Exhibit ____ - Provide a legal description of the proposed service area in the format prescribed in Rule 25-30.029, F.A.C.
- 2) Exhibit ____ - Provide documentation of the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located. This documentation shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded lease such as a 99-year lease, or recorded easement. The applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided the applicant files a recorded copy within the time prescribed in the order granting the certificate.
- 3) Exhibit ____ - Provide a detailed system map showing the existing and proposed lines and treatment facilities, with the territory proposed to be served plotted thereon, consistent with the legal description provided in E-1 above. The map shall be of sufficient scale and detail to enable correlation with the description of the territory proposed to be served.
- 4) Exhibit ____ - Provide an official county tax assessment map or other map showing township, range, and section, with a scale such as 1" = 200' or 1" = 400', with the proposed territory plotted thereon, consistent with the legal description provided in E-1 above.
- 5) Exhibit ____ - Provide a description of the separate capacities of the existing and proposed lines and treatment facilities in terms of equivalent residential connections (ERCs) and gallons per day estimated demand per ERC for water and wastewater and the basis for such estimate. If the development will be in phases, this information shall be separated by phase.
- 6) Exhibit ____ - Provide a description of the type of water treatment, wastewater treatment, and method of effluent disposal.

F) **PROPOSED TARIFF**

Exhibit ____ - Provide a tariff containing all rates, classifications, charges, rules, and regulations, which shall be consistent with Chapter 25-9, F.A.C. See Rule 25-30.033, F.A.C., for information about water and wastewater tariffs that are available and may be completed by the applicant and included in the application.

G) **ACCOUNTING AND RATE INFORMATION**

- 1) Exhibit ____ - Describe the existing and projected cost of the system(s) and associated depreciation by year until design capacity is reached using the 1996 National Association of Regulatory Utility Commissioners (~~NARUC~~) Uniform System of Accounts for Water and Wastewater utilities (NARUC USOA), ~~which is~~ incorporated by reference in Rule 25-30.115, F.A.C. The applicant shall identify the year that 80 percent of design capacity is anticipated.
- 2) Exhibit ____ - Provide the existing and projected annual contributions-in-aid-of-construction (CIAC) and associated amortization by year including a description of assumptions regarding customer growth projections using the same projections used in documented need for service for the proposed service area. The projected CIAC shall identify cash and property contributions and amortization at 100 percent of design capacity and identify the year when 80 percent of design capacity is anticipated. The projected CIAC shall be consistent with the service availability policy and charges in the proposed tariff provided in F-1 above, the schedule provided in G-6 below, and the CIAC guidelines set forth in Rule 25-30.580, F.A.C. If the utility will be built in phases, this shall apply only to the first phase.
- 3) Exhibit ____ - Provide the current annual operating expenses and the projected annual operating expenses at 80 percent of design capacity using the 1996 NARUC USOA, incorporated by reference in Rule 25-30.115, F.A.C. If the utility will be built in phases, this shall apply only to the first phase.
- 4) Exhibit ____ - Provide a schedule showing the projected capital structure including the methods of financing the construction and operation of the utility until the utility reaches 80 percent of the design capacity of the system. If the utility will be built in phases, this shall apply only to the first phase. A return on common equity shall be established using the current equity leverage formula established by order of this Commission pursuant to Section 367.081(4), Florida Statutes, unless there is competent substantial evidence supporting the use of a different return on common equity. Please reference subsection 25-30.033(4), F.A.C., for additional information regarding the accrual of allowance for funds used during construction (AFUDC).

- 5) Exhibit ____ - Provide a schedule showing how the proposed rates were developed. The base facility and usage rate structure (as defined in subsection 25-30.437(6), F.A.C.) shall be utilized for metered service, unless an alternative rate structure is supported by the applicant and authorized by the Commission.
- 6) Exhibit ____ - Provide a schedule showing how the proposed service availability policy and charges were developed, including meter installation, main extension, and plant capacity charges, and proposed donated property.
- 7) Exhibit ____ - Provide a schedule showing how the customer deposits and miscellaneous service charges were developed, including initial connection, normal reconnection, violation reconnection, and premises visit fees, consistent with Rules 25-30.311 and 25-30.460, F.A.C.

H) NOTICING REQUIREMENTS

Exhibit ____ - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

PART III SIGNATURE

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY:

Applicant's Signature

Applicant's Name (Printed)

Applicant's Title

Date

FLORIDA PUBLIC SERVICE COMMISSION
INSTRUCTIONS FOR COMPLETING EXAMPLE
APPLICATION FOR TRANSFER OF CERTIFICATES OR FACILITIES
FROM A REGULATED UTILITY TO ANOTHER REGULATED UTILITY

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(2), Florida Administrative Code)**

General Information

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.037(2), Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

Instructions

1. Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.
2. Fill out the attached application form completely and accurately.
3. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
4. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C., with the application.
5. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
6. The completed application, attached exhibits, and the proper filing fee should be mailed to:

**Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

Form PSC 1005 ~~(06/26)~~ (12/15)
Rule 25-30.037, F.A.C.

**APPLICATION FOR TRANSFER OF CERTIFICATES OR FACILITIES
FROM A REGULATED UTILITY TO ANOTHER REGULATED UTILITY**

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(2), Florida Administrative Code)**

Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.

To: **Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The undersigned hereby makes application for the transfer of facilities and transfer or cancellation of Water Certificate No. _____ and/or Wastewater Certificate No. _____ and amendment of Water Certificate No. _____ and/or Wastewater Certificate No. _____ in _____ County, Florida, and submits the following information:

PART I APPLICANT INFORMATION

A) Contact Information for Utility/Seller. The utility/seller's certificated name, address, telephone number, and if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

Utility Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

Website Address

Water Certificate No. Wastewater Certificate No.

- B) The contact information of the seller's authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- C) Contact Information for Buyer. The buyer's name, address, telephone number, Federal Employer Identification Number, and, if applicable, fax number, e-mail address, website address, and new name of the utility if the buyer plans to operate under a different name. The buyer's business name, and if applicable, new utility name, should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations.

Buyer's Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

New Utility Name

D) The contact information of the buyer's authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- E) The name, address, telephone number, and if available, e-mail address and fax number of the person in possession of the books and records when the application is filed.

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- F) Indicate the nature of the utility's/buyer's business organization (check one). Provide documentation from the Florida Department of State, Division of Corporations, showing the utility's/buyer's business name and registration/document number for the business, unless operating as a sole proprietor.

Corporation _____ Number

Limited Liability Company _____ Number

Partnership _____ Number

Limited Partnership _____ Number

Limited Liability Partnership _____ Number

Sole Proprietorship

Association

Other (Specify) _____

- d) A description of all consideration between the parties, including promised salaries, retainer fees, stock, stock options, and assumption of obligations.

- e) Provisions regarding the disposition, where applicable, of customer deposits and interest thereon, guaranteed revenue contracts, developer agreements, customer advances, debt of the utility, and leases.

- f) A statement that the buyer will fulfill the commitments, obligations, and representations of the seller with regard to utility matters.

- g) A provision that the buyer has or will obtain the books and records of the seller, including all supporting documentation for rate base additions since the last time rate base was established for the utility.

- h) A statement that the utility's books and records will be maintained using the National Association of Regulatory Utility Commissioners (~~NARUC~~) Uniform System of Accounts (~~USOA~~), (NARUC USOA), incorporated by reference in Rule 25-30.115, F.A.C.

- i) A statement that the utility's books and records will be maintained at the utility's office(s) within Florida, or that the utility will comply with the requirements of Rule 25-30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location or out-of-state. If the records will not be maintained at the utility's office(s), the statement should include the location where the utility intends to maintain the books and records.

B) FINANCIAL ABILITY

- 1) Exhibit ____ - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.
- 2) Exhibit ____ - Provide a list of all entities, including affiliates, upon which the buyer is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

C) TECHNICAL ABILITY

- 1) Exhibit ____ - Provide the buyer's experience in the water or wastewater industry.
- 2) Exhibit ____ - Provide the buyer's plans for ensuring continued operation of the utility, such as retaining the existing plant operator(s) and office personnel, or contracting with outside entities.

D) TERRITORY DESCRIPTION, PUBLIC INTEREST, AND FACILITIES

1) Exhibit ____ - Provide a legal description of the proposed service area in the format prescribed in Rule 25-30.029, F.A.C.

2) Exhibit ____ - Provide a statement explaining why the transfer is in the public interest.

3) Exhibit ____ - Provide a statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and compliance with all applicable standards set by the DEP, or, if the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer shall provide a description of the repairs or improvements that have been identified, the governmental entity that required the repairs or improvements, if applicable, the approximate cost to complete the repairs or improvements, and any agreements between the seller and buyer regarding who will be responsible for any identified repairs or improvements.

4) Exhibit ____ - Provide documentation of the utility's right to continued long-term use of the land upon which the utility treatment facilities are located. This documentation shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded long-term lease, such as a 99-year lease, or recorded easement. The applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided the applicant files a recorded copy within the time prescribed in the order granting the transfer.

5) Exhibit ____ - Provide a copy of all of the utility's current permits from the Department of Environmental Protection (DEP) and the water management district.

6) Exhibit ____ - Provide a copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, and secondary water quality standards report.

- 7) Exhibit ____ - Provide a copy of all of the utility's correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.
- 8) Exhibit ____ - Provide a copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years.

E) PROPOSED TARIFF

Exhibit ____ - Provide a tariff containing all rates, classifications, charges, rules, and regulations, which shall be consistent with Chapter 25-9, F.A.C. See Rule 25-30.037, F.A.C., for information about water and wastewater tariffs that are available and may be completed by the applicant and included in the application.

F) ACCOUNTING INFORMATION

- 1) Exhibit ____ - Provide the proposed net book value of the system as of the date of the proposed transfer, and a statement setting out the reasons for the inclusion of an acquisition adjustment, if one is requested. If rate base has been established by this Commission, provide the docket and the order number. In addition, provide a schedule of all subsequent changes to rate base.

- 2) Exhibit ____ - Provide a statement from the buyer that it has obtained or will obtain copies of all of the federal income tax returns of the seller from the date the utility was first established or the rate base was last established by the Commission, whichever is later. If the tax returns have not been obtained, provide a description of the steps taken to obtain the tax returns.

- 3) Exhibit ____ - Provide a statement regarding the disposition of outstanding regulatory assessment fees, fines, or refunds owed and which entity will be responsible for paying regulatory assessment fees and filing the annual report for the year of the transfer and subsequent years.

- 4) Exhibit _____ - If the buyer currently owns other water or wastewater utilities that are regulated by this Commission, provide a schedule reflecting any economies of scale that are anticipated to be achieved within the next three years and the effect on rates for existing customers served by both the utility being purchased and the buyer's other utilities.

G) NOTICING REQUIREMENTS

Exhibit - _____ - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

PART III

SIGNATURE

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY:

Applicant's Signature

Applicant's Name (Printed)

Applicant's Title

Date

FLORIDA PUBLIC SERVICE COMMISSION
INSTRUCTIONS FOR COMPLETING EXAMPLE
APPLICATION FOR TRANSFER OF AN EXEMPT ENTITY TO A REGULATED
UTILITY, OR TRANSFER OF A UTILITY IN A NON-JURISDICTIONAL COUNTY
TO A REGULATED UTILITY THAT RESULTS IN A SYSTEM WHOSE SERVICE
TRANSVERSES COUNTY BOUNDARIES

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(3), Florida Administrative Code)**

General Information

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.037(3), Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

Instructions

1. Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.
2. Fill out the attached application form completely and accurately.
3. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
4. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C., with the application.
5. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
6. The completed application, attached exhibits, and the proper filing fee should be mailed to:

**Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

PSC 1006 (06/26) ~~(12/15)~~
Rule 25-30.037, F.A.C.

**APPLICATION FOR TRANSFER OF AN EXEMPT ENTITY TO A REGULATED
UTILITY, OR TRANSFER OF A UTILITY IN A NON-JURISDICTIONAL COUNTY
TO A REGULATED UTILITY THAT RESULTS IN A SYSTEM WHOSE SERVICE
TRANSVERSES COUNTY BOUNDARIES**

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(3), Florida Administrative Code)**

Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.

To: **Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The undersigned hereby makes application for the transfer of facilities of a water and/or wastewater utility in _____ County, Florida, and amendment of the buyer's Water Certificate No. _____ and/or Wastewater Certificate No. _____ or granting of a new water certificate _____ and/or wastewater certificate _____, and submits the following information:

PART I APPLICANT INFORMATION

A) Contact Information for Utility/Seller. The utility/seller's certificated name, address, telephone number, and if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

Utility Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

Website Address

- B) The contact information of the seller's authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- C) Contact Information for Buyer. The buyer's certificated name, address, telephone number, Federal Employer Identification Number, and if applicable, fax number, e-mail address, website address, and new name of the utility if the buyer plans to operate under a different name. The buyer's business name, and if applicable, new utility name, should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations.

Buyer's Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

New Utility Name

D) The contact information of the buyer's authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- E) The name, address, telephone number, and if available, e-mail address and fax number of the person in possession of the books and records when the application is filed.

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- F) Indicate the nature of the buyer's business organization (check one): Provide documentation from the Florida Department of State, Division of Corporations, showing the utility's/buyer's business name and registration/document number for the business, unless operating as a sole proprietor.

Corporation _____
Number

Limited Liability Company _____
Number

Partnership _____
Number

Limited Partnership _____
Number

Limited Liability Partnership _____
Number

Sole Proprietorship

Association

Other (Specify) _____

If the utility is doing business under a fictitious name, provide documentation from the Florida Department of State, Division of Corporations showing the utility's fictitious name and registration number for the fictitious name.

Fictitious Name (d/b/a) _____
Registration Number _____

G) The name(s), address(es), and percentage of ownership of each entity or person which owns or will own more than 5 percent interest in the utility (Use additional sheet if necessary).

H) Provide the date and state of incorporation or organization of the buyer.

PART II **TRANSFER OF CERTIFICATE**

A) DESCRIPTION OF SALE AGREEMENT

1) Exhibit ____ - Provide a copy of the contract for sale and all auxiliary or supplemental agreements. If the sale, assignment, or transfer occurs before Commission approval, the contract shall include a provision that the contract is contingent upon Commission approval.

2) Exhibit ____ - Provide documentation of the terms of the transfer, including:

a) The date the closing occurred or will occur.

b) The purchase price and terms of payment.

- c) A list of and the dollar amount of the assets purchased and liabilities assumed or not assumed, including those of non-regulated operations or entities.

- d) A description of all consideration between the parties, including promised salaries, retainer fees, stock, stock options, and assumption of obligations.

- e) Provisions regarding the disposition, where applicable, of customer deposits and interest thereon, guaranteed revenue contracts, developer agreements, customer advances, debt of the utility, and leases.

- f) A statement that the buyer will fulfill the commitments, obligations, and representations of the seller with regard to utility matters.

- g) A provision that the buyer has or will obtain the books and records of the seller, including all supporting documentation for rate base additions since the last time rate base was established for the utility;

- h) A statement that the utility's books and records will be maintained using the National Association of Regulatory Utilities Commissioners (NARUC) Uniform System of Accounts (USOA) ~~(USOA)~~ (NARUC USOA), incorporated by reference in Rule 25-30.115, F.A.C.

- i) A statement that the utility's books and records will be maintained at the utility's office(s) within Florida, or that the utility will comply with the requirements of Rule 25-30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location or out-of-state. If the records will not be maintained at the utility's office(s), the statement should include the location where the utility intends to maintain the books and records.

B) FINANCIAL ABILITY

- 1) Exhibit ____ - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.
- 2) Exhibit ____ - Provide a list of all entities, including affiliates, upon which the buyer is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

C) TECHNICAL ABILITY

- 1) Exhibit ____ - Provide the buyer's experience in the water or wastewater industry.
- 2) Exhibit ____ - Provide the buyer's plans for ensuring continued operation of the utility, such as retaining the existing plant operator(s) and office personnel, or contracting with outside entities.

D) TERRITORY DESCRIPTION, PUBLIC INTEREST, MAPS AND FACILITIES

- 1) Exhibit ____ - Provide a legal description of the proposed service area in the format prescribed in Rule 25-30.029, F.A.C.

- 2) Exhibit ____ - Provide a statement explaining why the transfer is in the public interest.

- 3) Exhibit ____ - Provide a statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and compliance with all applicable standards set by the DEP, or, if the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer shall provide a description of the repairs or improvements that have been identified, the governmental entity that required the repairs or improvements, if applicable, the approximate cost to complete the repairs or improvements, and any agreements between the seller and buyer regarding who will be responsible for any identified repairs or improvements.

- 4) Exhibit ____ - Provide documentation of the utility's right to continued long-term use of the land upon which the utility treatment facilities are located. This documentation shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded long-term lease, such as a 99-year lease, or recorded easement. The applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided the applicant files a recorded copy within the time prescribed in the order granting the transfer.

- 5) Exhibit ____ - Provide an official county tax assessment map or other map showing township, range, and section, with a scale such as 1" = 200' or 1" = 400', with the proposed territory plotted thereon, consistent with the legal description provided in D-1 above.

- 6) Exhibit ____ - Provide a statement describing the capacity of the existing lines, the capacity of the existing treatment facilities, and the design capacity of the proposed extension.

- 7) Exhibit ____ - Provide a copy of all of the utility's current permits from the Department of Environmental Protection (DEP) and the water management district.
- 8) Exhibit ____ - Provide a copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, and secondary standards drinking water report.
- 9) Exhibit ____ - Provide a copy of all of the utility's correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.
- 10) Exhibit ____ - Provide a copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years.

E) PROPOSED TARIFF AND RATE INFORMATION

- 1) Exhibit ____ - Provide a tariff containing all rates, classifications, charges, rules, and regulations, which shall be consistent with Chapter 25-9, F.A.C. See Rule 25-30.037, F.A.C., for information about water and wastewater tariffs that are available and may be completed by the applicant and included in the application.
- 2) Exhibit ____ - Provide documentation of when and under what authority the current rates and charges of the exempt entity were established, if applicable. If the entity provides water or wastewater service without compensation, please describe when and under what authority it was determined that the non-jurisdictional entity would provide service without compensation.
- 3) Exhibit ____ - Provide an explanation of how the seller is either exempt pursuant to Section 367.022, F.S., or is a utility in a nonjurisdictional county.

F) **ACCOUNTING INFORMATION**

- 1) Exhibit ____ - Provide the proposed net book value of the system as of the date of the proposed transfer, and a statement setting out the reasons for the inclusion of an acquisition adjustment, if one is requested. If rate base has been established by this Commission, provide the docket and the order number. In addition, provide a schedule of all subsequent changes to rate base.

- 2) Exhibit ____ - Provide a statement from the buyer that it has obtained or will obtain copies of all of the federal income tax returns of the seller from the date the utility was first established or the rate base was last established by the Commission, whichever is later. If the tax returns have not been obtained, provide a description of the steps taken to obtain the tax returns.

- 3) Exhibit ____ - Provide a statement regarding the disposition of outstanding regulatory assessment fees, fines, or refunds owed and which entity will be responsible for paying regulatory assessment fees and filing the annual report for the year of the transfer and subsequent years.

- 4) Exhibit ____ - If the buyer currently owns other water or wastewater utilities that are regulated by this Commission, provide a schedule reflecting any economies of scale that are anticipated to be achieved within the next three years and the effect on rates for existing customers served by both the utility being purchased and the buyer's other utilities.

G) **NOTICING REQUIREMENTS**

- Exhibit ____ - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

PART III

SIGNATURE

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY:

Applicant's Signature

Applicant's Name (Printed)

Applicant's Title

Date

FLORIDA PUBLIC SERVICE COMMISSION

**INSTRUCTIONS FOR COMPLETING
APPLICATION FOR A TRANSFER OF MAJORITY ORGANIZATION CONTROL
OF A REGULATED UTILITY**

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(4), Florida Administrative Code)**

General Information

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.037(4), Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

Instructions

1. Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.
2. Fill out the attached application form completely and accurately.
3. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
4. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C. ~~Florida Administrative Code~~, with the application.
5. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
6. The completed application, attached exhibits, and the proper filing fee should be mailed to:

**Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

PSC 1007 (06/26) ~~(12/15)~~
Rule 25-30.037, F.A.C.

**APPLICATION FOR A TRANSFER OF MAJORITY ORGANIZATION CONTROL
OF A REGULATED UTILITY**

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(4), Florida Administrative Code)**

Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.

To: **Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The undersigned hereby makes application for the approval of a transfer of majority ownership of the regulated utility. The change is for all or part of the facilities operated under Water Certificate No. _____ and/or Wastewater Certificate No. _____ located in _____ County, Florida, and submits the following:

PART I APPLICANT INFORMATION

- A) Contact Information for Utility/Seller. The utility/seller's certificated name, address, telephone number, and, if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

Utility Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

Website Address

Water Certificate No. Wastewater Certificate No.

- B) The contact information of the seller's authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

- C) Indicate the nature of the buyer's business organization (check one). Provide documentation from the Florida Department of State, Division of Corporations showing the utility's business name and registration/document number for the business, unless operating as a sole proprietor.

Corporation _____
Number

Limited Liability Company _____
Number

- Partnership _____
Number
- Limited Partnership _____
Number
- Limited Liability Partnership _____
Number
- Sole Proprietorship
- Association
- Other (Specify) _____

If the utility is doing business under a fictitious name, provide documentation from the Florida Department of State, Division of Corporations showing the utility's fictitious name and registration number for the fictitious name.

- Fictitious Name (d/b/a) _____
Registration Number

D) Contact Information for Buyer. The buyer's certificated name, address, telephone number, Federal Employer Identification Number, and if applicable, fax number, e-mail address, website address, and new name of the utility if the buyer plans to operate under a different name. The buyer's business name, and if applicable, new utility name, should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations.

Buyer's Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

New Utility Name

E) The contact information of the buyer's authorized representative to contact concerning this application:

Name

Mailing Address

City State Zip Code

() - () -
Phone Number Fax Number

E-Mail Address

PART II TRANSFER OF MAJORITY OWNERSHIP

A) DESCRIPTION OF SALE AGREEMENT

- 1) Exhibit ____ - Provide a copy of the contract for sale and all auxiliary or supplemental agreements. If the sale, assignment, or transfer occurs before Commission approval, the contract shall include a provision that the contract is contingent upon Commission approval.

2) Exhibit ____ - Provide the following documentation of the terms of the transfer:

a) The date the closing occurred or will occur.

b) The purchase price and terms of payment.

c) A list of and the dollar amount of the assets purchased and liabilities assumed or not assumed, including those of non-regulated operations or entities.

d) A description of all consideration between the parties, including promised salaries, retainer fees, stock, stock options, and assumption of obligations.

e) Provisions regarding the disposition, where applicable, of customer deposits and interest thereon, guaranteed revenue contracts, developer agreements, customer advances, debt of the utility, and leases.

f) A statement that the buyer will fulfill the commitments, obligations, and representations of the seller with regard to utility matters.

- g) A provision that the buyer has or will obtain the books and records of the seller, including all supporting documentation for rate base additions since the last time rate base was established for the utility.

- h) A statement that the utility's books and records will be maintained using the National Association of Regulatory Utility Commissioners (~~NARUC~~) Uniform System of Accounts (~~USOA~~)-(NARUC USOA), incorporated by reference in Rule 25-30.115, F.A.C.

- i) A statement that the utility's books and records will be maintained at the utility's office(s) within Florida, or that the utility will comply with the requirements of Rule 25-30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location or out-of-state. If the records will not be maintained at the utility's office(s), the statement should include the location where the utility intends to maintain the books and records.

- 3) Exhibit ____ - Provide a description of the ownership transfer, including the date the transfer occurred or will occur and a description of the resulting ownership interests in the utility.

B) FINANCIAL ABILITY

- 1) Exhibit ____ - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.

- 2) Exhibit ____ - Provide a list of all entities, including affiliates, upon which the buyer is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

C) **TECHNICAL ABILITY; FACILITIES**

- 1) Exhibit ____ - The buyer's experience in the water or wastewater industry.

- 2) Exhibit ____ - Provide the buyer's plans for ensuring continued operation of the utility, such as retaining the existing plant operator(s) and office personnel, or contracting with outside entities.

- 3) Exhibit ____ - Provide a statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and compliance with all applicable standards set by the DEP, or, if the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer shall provide a description of the repairs or improvements that have been identified, the governmental entity that required the repairs or improvements, if applicable, the approximate cost to complete the repairs or improvements, and any agreements between the seller and buyer regarding who will be responsible for any identified repairs or improvements.

D) PUBLIC INTEREST, PROPOSED TARIFF, AND ACCOUNTING INFORMATION

- 1) Exhibit _____ - Provide a statement explaining why the transfer is in the public interest.

- 2) Exhibit _____ - Provide tariff sheets reflecting any changes resulting from the transfer. See Rule 25-30.037, F.A.C., for information about water and wastewater tariff forms that are available and may be completed by the applicant and included in the application.

- 3) Exhibit _____ - Provide a statement regarding the disposition of outstanding regulatory assessment fees, fines, or refunds owed and which entity will be responsible for paying regulatory assessment fees and filing the annual report for the year of the transfer and subsequent years.

E) NOTICING REQUIREMENTS

- 1) Exhibit _____ - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

PART III SIGNATURE

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY: _____
Applicant's Signature

Applicant's Name (Printed)

Applicant's Title

Date

FLORIDA PUBLIC SERVICE COMMISSION
INSTRUCTIONS FOR COMPLETING EXAMPLE
APPLICATION FOR TRANSFER OF FACILITIES
FROM A REGULATED UTILITY TO AN EXEMPT ENTITY
OTHER THAN A GOVERNMENTAL AUTHORITY

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(5), Florida Administrative Code)**

General Information

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.037(5), Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

Instructions

1. Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.
2. Fill out the attached application form completely and accurately.
3. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
4. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C., with the application.
5. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
6. The completed application, attached exhibits, and the proper filing fee should be mailed to:

Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

PSC 1008 ~~(06/26)~~ (42/15)
Rule 25-30.037, F.A.C.

**APPLICATION FOR TRANSFER OF FACILITIES
FROM A REGULATED UTILITY TO AN EXEMPT ENTITY
OTHER THAN A GOVERNMENTAL AUTHORITY**

**(Pursuant to Section 367.071, Florida Statutes, and
Rule 25-30.037(5), Florida Administrative Code)**

To: **Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The undersigned hereby makes application for the approval of the transfer of all or part of the facilities operated under Water Certificate No. _____ and/or Wastewater Certificate No. _____ and amendment or cancellation of Water Certificate No. _____ and/or Wastewater Certificate No. _____ located in _____ County, Florida, and submits the following:

PART I APPLICANT INFORMATION

- A) Contact Information for Utility/Seller. The utility/seller's certificated name, address, telephone number, and, if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

Utility Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -

Phone Number Fax Number

Federal Employer Identification Number

Association

Other (Specify) _____

If the utility is doing business under a fictitious name, provide documentation from the Florida Department of State, Division of Corporations showing the utility's fictitious name and registration number for the fictitious name.

Fictitious Name (d/b/a) _____
Registration Number

- D) Contact Information for Buyer. The buyer's certificated name, address, telephone number, Federal Employer Identification Number, and if applicable, fax number, e-mail address, website address, and new name of the utility if the buyer plans to operate under a different name. The buyer's business name, and if applicable, new utility name, should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations.

Buyer's Name

Office Street Address

City State Zip Code

Mailing Address (if different from Street Address)

City State Zip Code

() - () -
Phone Number Fax Number

Federal Employer Identification Number

E-Mail Address

New Utility Name

- E) The contact information of the buyer's authorized representative to contact concerning this application:

Name

Mailing Address

City

State

Zip Code

() -
Phone Number

() -
Fax Number

E-Mail Address

PART II

TRANSFER OF FACILITIES

A) **DESCRIPTION OF SALE AGREEMENT**

- 1) Exhibit ____ - Provide a copy of the contract for sale and all auxiliary or supplemental agreements. If the sale, assignment, or transfer occurs prior to Commission approval, the contract shall include a provision stating that the contract is contingent upon Commission approval.
- 2) Exhibit ____ - The buyer must provide the following documentation of the terms of the transfer:
 - a) The closing date.

- - b) A statement regarding the disposition of customer deposits and interest thereon.

- c) A statement regarding the disposition of any outstanding regulatory assessment fees, fines, refunds, or annual reports.

B) FINANCIAL ABILITY

- 1) Exhibit ____ - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.

- 2) Exhibit ____ - Provide a list of all entities, including affiliates, upon which the buyer is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

C) TECHNICAL ABILITY; FACILITIES

- 1) Exhibit ____ - Provide a description of the buyer's experience in the water or wastewater industry.
-
- 2) Exhibit ____ - Provide an explanation of the buyer's plans for ensuring continued operation of the utility, such as retaining the existing plant operator(s) and office personnel, or contracting with outside entities.

- 3) Exhibit ____ - Provide a copy of all of the utility's current permits from the Department of Environmental Protection (DEP) and the water management district.
- 4) Exhibit ____ - Provide a copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, and secondary water quality standards report.
- 5) Exhibit ____ - Provide a copy of all of the utility's correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.
- 6) Exhibit ____ - Provide a copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years.

D) PUBLIC INTEREST AND EXEMPT STATUS

- 1) Exhibit ____ - Provide a statement explaining why the transfer is in the public interest.

- 2) Exhibit ____ - Provide an explanation of how the buyer is exempt pursuant to Section 367.022, ~~F.S.~~ Florida Statutes.

E) NOTICING REQUIREMENTS

- Exhibit ____ - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

PART III

SIGNATURE

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY:

Applicant's Signature

Applicant's Name (Printed)

Applicant's Title

Date

WATER TARIFF

NAME OF COMPANY

FILED WITH
FLORIDA PUBLIC SERVICE COMMISSION

Form PSC 1010 (06/26) (12/15)
Rule 25-30.033, F.A.C.

ORIGINAL SHEET NO. 1.0

WATER TARIFF

NAME OF COMPANY

(ADDRESS OF COMPANY)

(Business & Emergency Telephone Numbers)

ISSUING OFFICER

TITLE

FILED WITH
FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL SHEET NO. 2.0

WATER TARIFF

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ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 3.0

WATER TARIFF

TERRITORY AUTHORITY

CERTIFICATE NUMBER -

COUNTY -

COMMISSION ORDER(S) APPROVING TERRITORY SERVED -

Order Number

Date Issued

Docket Number

Filing Type

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 3.1

WATER TARIFF

DESCRIPTION OF TERRITORY SERVED

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 4.0

WATER TARIFF

COMMUNITIES SERVED LISTING

County Name	Development Name	Rate Schedule(s) Available	Sheet No.
-------------	------------------	----------------------------------	--------------

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 5.0

WATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for water consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive water service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is _____.
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for rendering water service to the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey water service to individual service lines or through other mains.
- 9.0 "RATE@" - Amount which the Company may charge for water service which is applied to the Customer's ~~Customer's~~ actual consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, ~~AService@~~ shall be construed to include, in addition to all water service required by the Customer, the readiness and ability on the part of the Company to furnish water service to the Customer. Service shall conform to the standards set forth in Section 367.111, ~~of the~~ Florida Statutes.

(Continued to Sheet No.5.1)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 5.1

WATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 6.0

WATER TARIFF

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(Continued to Sheet No. 6.1)

 ISSUING OFFICER

 TITLE

ORIGINAL SHEET NO. 6.1

WATER TARIFF

(Continued from Sheet No. 6.0)

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ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 7.0

WATER TARIFF

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders water service.
- The Company shall provide water service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.
- 2.0 TARIFF DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall be resolved pursuant to Rule 25-22.032, Florida Administrative Code.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled "Your Water and Wastewater Service," prepared by the Florida Public Service Commission.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service. The Company reserves the right to discontinue or withhold water service to such apparatus or device.
- 8.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, water service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

(Continued on Sheet No. 8.0)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 8.0

WATER TARIFF

(Continued from Sheet No. 7.0)

- 9.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous water service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous water service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

- 10.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the Customer only for the purposes specified in the application for water service. Water service shall be rendered to the Customer for the Customer's own use and the Customer shall not sell or otherwise dispose of such water service supplied by the Company.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

- 11.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any charge resulting from a violation of this Rule.

- 12.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

(Continued on Sheet No. 9.0)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 9.0

WATER TARIFF

(Continued from Sheet No. 8.0)

- 13.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's water service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render water service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering water service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

- 14.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.

- 15.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of water service.

- 16.0 CUSTOMER BILLING - Bills for water service will be rendered Monthly, Bimonthly, or Quarterly as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public Company shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a Company utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

- 17.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where water service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

(Continued on Sheet No. 10.0)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 10.0

WATER TARIFF

(Continued from Sheet No. 9.0)

- 18.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any water service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.
- 19.0 UNAUTHORIZED CONNECTIONS - WATER - Any unauthorized connections to the Customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 METERS - All water meters shall be furnished by and remain the property of the Company and shall be accessible and subject to its control, in accordance with Rule 25-30.230, Florida Administrative Code.
- 21.0 ALL WATER THROUGH METER - That portion of the Customer's installation for water service shall be so arranged to ensure that all water service shall pass through the meter. No temporary pipes, nipples or spaces are permitted and under no circumstances are connections allowed which may permit water to by-pass the meter or metering equipment.
- 22.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be refunded or billed to the Customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 23.0 ADJUSTMENT OF BILLS FOR METER ERROR - When meter tests are made by the Commission or by the Company, the accuracy of registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.
- 24.0 METER ACCURACY REQUIREMENTS - All meters used by the Company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 25.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 11.0

WATER TARIFF

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ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 12.0

WATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD -
- RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$
3/4"	\$
1"	\$
1 1/2"	\$
2"	\$
3"	\$
4"	\$
6"	\$
8"	\$
10"	\$
Charge per 1,000 gallons	\$

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
- EFFECTIVE DATE -
- TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 13.0

WATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD -
- RATE -

Base Facility Charge

All Meter Sizes	\$
Charge per 1,000 gallons 10,000 cap	\$

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.
- EFFECTIVE DATE -
- TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 14.0

WATER TARIFF

CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering water service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	_____	_____
1"	_____	_____
1 1/2"	_____	_____
Over 2"	_____	_____

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rules 25-30.311(4) and (4a).

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rules 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 15.0

WATER TARIFF

METER TEST DEPOSIT

METER BENCH TEST REQUEST - If any Customer requests a bench test of his or her water meter, in accordance with Rule 25-30.266, Florida Administrative Code, the Company may require a deposit to defray the cost of testing; such deposit shall not exceed the schedule of fees found in Rule 25-30.266, Florida Administrative Code.

<u>METER SIZE</u>	<u>FEE</u>
5/8" x 3/4"	\$20.00
1" and 1 1/2"	\$25.00
2" and over	Actual Cost

REFUND OF METER BENCH TEST DEPOSIT - The Company may refund the meter bench test deposit in accordance with Rule 25-30.266, Florida Administrative Code.

METER FIELD TEST REQUEST - A Customer may request a no-charge field test of the accuracy of a meter in accordance with Rule 25-30.266, Florida Administrative Code.

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 16.0

WATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Charge	\$ _____
Normal Reconnection Charge	\$ _____
Violation Reconnection Charge	\$Actual Cost (1)
Premises Visit Charge (in lieu of disconnection)	\$ _____

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 17.0

WATER TARIFF

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ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 18.0

WATER TARIFF

SERVICE AVAILABILITY POLICY

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 19.0

WATER TARIFF

SERVICE AVAILABILITY CHARGES

ISSUING OFFICER

TITLE

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WATER TARIFF

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ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 21.0

WATER TARIFF

APPLICATION FOR WATER SERVICE

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 22.0

WATER TARIFF

COPY OF CUSTOMER'S BILL

ISSUING OFFICER

TITLE

WASTEWATER TARIFF

NAME OF COMPANY

FILED WITH
FLORIDA PUBLIC SERVICE COMMISSION

Form PSC 1011 ~~(06/26)~~ (42/45)
Rule 25-30.033, F.A.C.

ORIGINAL SHEET NO. 1.0

WASTEWATER TARIFF

NAME OF COMPANY

(ADDRESS OF COMPANY)

(Business & Emergency Telephone Numbers)

ISSUING OFFICER

TITLE

FILED WITH
FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL SHEET NO. 2.0

WASTEWATER TARIFF

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Rules and Regulations	7.0
Service Availability Policy and Charges	17.0
Standard Forms	19.0
Technical Terms and Abbreviations	5.0
Territory Authority	3.1

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 3.0

WASTEWATER TARIFF

TERRITORY AUTHORITY

CERTIFICATE NUMBER: _____

COUNTY: _____

COMMISSION ORDER(S) APPROVING TERRITORY SERVED -

Order Number

Date Issued

Docket Number

Filing Type

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 3.1

WASTEWATER TARIFF

DESCRIPTION OF TERRITORY SERVED

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 4.0

WASTEWATER TARIFF

COMMUNITIES SERVED LISTING

County Name	Development Name	Rate Schedule(s) Available	Sheet No.
-------------	------------------	----------------------------------	--------------

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 5.0

WASTEWATER TARIFF

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for wastewater consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide wastewater service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive wastewater service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is .
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive wastewater service from the Company and who is liable for the payment of that wastewater service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for disposing of wastewater located on the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey wastewater service from individual service lines or through other mains.
- 9.0 "RATE" - Amount which the Company may charge for wastewater service which is applied to the Customer's ~~Customer's~~ water consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, ~~Service~~ shall be construed to include, in addition to all wastewater service required by the Customer, the readiness and ability on the part of the Company to furnish wastewater service to the Customer. Service shall conform to the standards set forth in Section 367.111, ~~of the~~ Florida Statutes.

(Continued to Sheet No. 5.)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 5.0

WASTEWATER TARIFF

(Continued from Sheet No. 5.0)

- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 6.0

WASTEWATER TARIFF

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises.....	9.0	12.0
Adjustment of Bills.....	10.0	20.0
Application.....	7.0	3.0
Applications by Agents.....	7.0	4.0
Change of Customer's Installation.....	8.0	10.0
Continuity of Service.....	8.0	8.0
Customer Billing.....	9.0	15.0
Delinquent Bills.....	10.0	17.0
Evidence of Consumption.....	10.0	22.0
Extensions.....	7.0	6.0
Filing of Contracts.....	10.0	21.0
General Information.....	7.0	1.0
Inspection of Customer's Installation.....	8.0	11.0
Limitation of Use.....	8.0	9.0
Payment of Water and Wastewater Service Bills Concurrently.....	9.0	16.0
Tariff Dispute.....	7.0	2.0
Protection of Company's Property.....	9.0	13.0
Refusal or Discontinuance of Service.....	7.0	5.0

(Continued to Sheet No. 6.1)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 6.1

WASTEWATER TARIFF

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Right-of-way or Easements	9.0	14.0
Termination of Service	10.0	18.0
Type and Maintenance	7.0	7.0
Unauthorized Connections - Wastewater	10.0	19.0

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 7.0

WASTEWATER TARIFF

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders wastewater service.
- The Company shall provide wastewater service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.
- 2.0 TARIFF DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall be resolved pursuant to Rule 25-22.032, Florida Administrative Code.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled "Your Water and Wastewater Service," prepared by the Florida Public Service Commission.
- 4.0 APPLICATIONS BY AGENTS - Applications for wastewater service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service. The Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.

(Continued on Sheet No. 8.0)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 8.0

WASTEWATER TARIFF

(Continued from Sheet No. 7.0)

8.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous wastewater service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous wastewater service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

9.0 LIMITATION OF USE - Wastewater service purchased from the Company shall be used by the Customer only for the purposes specified in the application for wastewater service. Wastewater service shall be rendered to the Customer for the Customer's own use and shall be collected directly into the Company's main wastewater lines.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish wastewater service to the adjacent property even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's wastewater service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for wastewater service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

10.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any change resulting from a violation of this Rule.

11.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's wastewater service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render wastewater service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering wastewater service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

(Continued on Sheet No. 9.0)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 9.0

WASTEWATER TARIFF

(Continued from Sheet No.8.0)

- 12.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.
- 13.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code. In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.
- 14.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of wastewater service.
- 15.0 CUSTOMER BILLING - Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public utility shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a utility utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

- 16.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any wastewater service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any water service bill rendered by the Company.

(Continued on Sheet No. 10.0)

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 10.0

WASTEWATER TARIFF

(Continued from Sheet No. 9.0)

- 17.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.
- 18.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where wastewater service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.
- 19.0 UNAUTHORIZED CONNECTIONS - WASTEWATER - Any unauthorized connections to the Customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule or, if wastewater service is measured by water consumption and a meter error is determined, the amount may be credited or billed to the Customer as the case may be, pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 21.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.
- 22.0 EVIDENCE OF CONSUMPTION - The initiation or continuation or resumption of water service to the Customer's premises shall constitute the initiation or continuation or resumption of wastewater service to the Customer's premises regardless of occupancy.

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 11.0

WASTEWATER TARIFF

INDEX OF RATES AND CHARGES SCHEDULES

	<u>Sheet Number</u>
Customer Deposits.....	14.0
General Service, GS.....	12.0
Miscellaneous Service Charges.....	15.0
Residential Service, RS.....	13.0

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 12.0

WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD -

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$
3/4"	\$
1"	\$
1 1/2"	\$
2"	\$
3"	\$
4"	\$
6"	\$
8"	\$
10"	\$
Charge per 1,000 gallons	\$

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 13.0

WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD -
- RATE -

Base Facility Charge

All Meter Sizes	\$
Charge per 1,000 gallons 10,000 cap	\$

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 14.0

WASTEWATER TARIFF

CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering wastewater service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	_____	_____
1"	_____	_____
1 1/2"	_____	_____
Over 2"	_____	_____

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rule 25-30.311(4) and (4a).

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rule 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 15.0

WASTEWATER TARIFF

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms state herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Charge	\$ _____
Normal Reconnection Charge	\$ _____
Violation Reconnection Charge	\$Actual Cost (1)
Premises Visit Charge (in lieu of disconnection)	\$ _____

(1) Actual Cost is equal to the total cost incurred for services.

EFFECTIVE DATE -

TYPE OF FILING -

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 16.0

WASTEWATER TARIFF

INDEX OF SERVICE AVAILABILITY POLICY AND CHARGES

	<u>Sheet Number</u>
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Service Availability Policy.....	17.0

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 17.0

WASTEWATER TARIFF

SERVICE AVAILABILITY POLICY

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 18.0

WASTEWATER TARIFF

SERVICE AVAILABILITY CHARGES

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 19.0

WASTEWATER TARIFF

INDEX OF STANDARD FORMS

	<u>Sheet No.</u>
APPLICATION FOR WASTEWATER SERVICE	20.0
COPY OF CUSTOMER'S BILL	21.0

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 20.0

WASTEWATER TARIFF

APPLICATION FOR WASTEWATER SERVICE

ISSUING OFFICER

TITLE

ORIGINAL SHEET NO. 21.0

WASTEWATER TARIFF

COPY OF CUSTOMER'S BILL

ISSUING OFFICER

TITLE

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$350,000 ~~\$200,000~~ Each)

ANNUAL REPORT

OF

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, _____

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GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the ~~1996~~ National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (NARUC USOA), incorporated by reference in Rule 25-30.115, Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the NARUC USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day ~~must~~ should be stated as well as the year.
6. All schedules requiring dollar entries ~~must~~ should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule ~~must~~ should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement ~~must~~ should be made at the bottom of the page or an additional page inserted. Any additional pages ~~must~~ should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages ~~must~~ should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, ~~must~~ should be filed with the annual report.
14. The report should be ~~completed filled out in quadruplicate and the original and two copies~~ returned by March 31, of the year following the date of the report. The report should be emailed to AnnualReport@psc.state.fl.us or mailed to:

**Florida Public Service Commission
Division of Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

~~The fourth copy should be retained by the utility.~~

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EXECUTIVE SUMMARY

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UTILITY NAME: _____

YEAR OF REPORT December 31,

VERIFICATION-OF ANNUAL REPORT

I HEREBY VERIFY, to the best of my knowledge and belief:

- | | | |
|---------------------------------|--------------------------------|--|
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility. |
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

(Signature of Chief Executive Officer of the utility) *

(Signature of Chief Financial Officer of the utility) *

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT December 31,

 (Exact Name of Utility) County: _____

List below the exact mailing address of the utility for which normal correspondence should be sent:

Telephone: _____

E Mail Address: _____

WEB Site: _____

Sunshine State One-Call of Florida, Inc. Member Number _____

Name and address of person to whom correspondence concerning this report should be addressed:

Telephone: _____

List below the address of where the utility's books and records are located:

Telephone: _____

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: _____

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual
 Partnership
 Sub S Corporation
 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

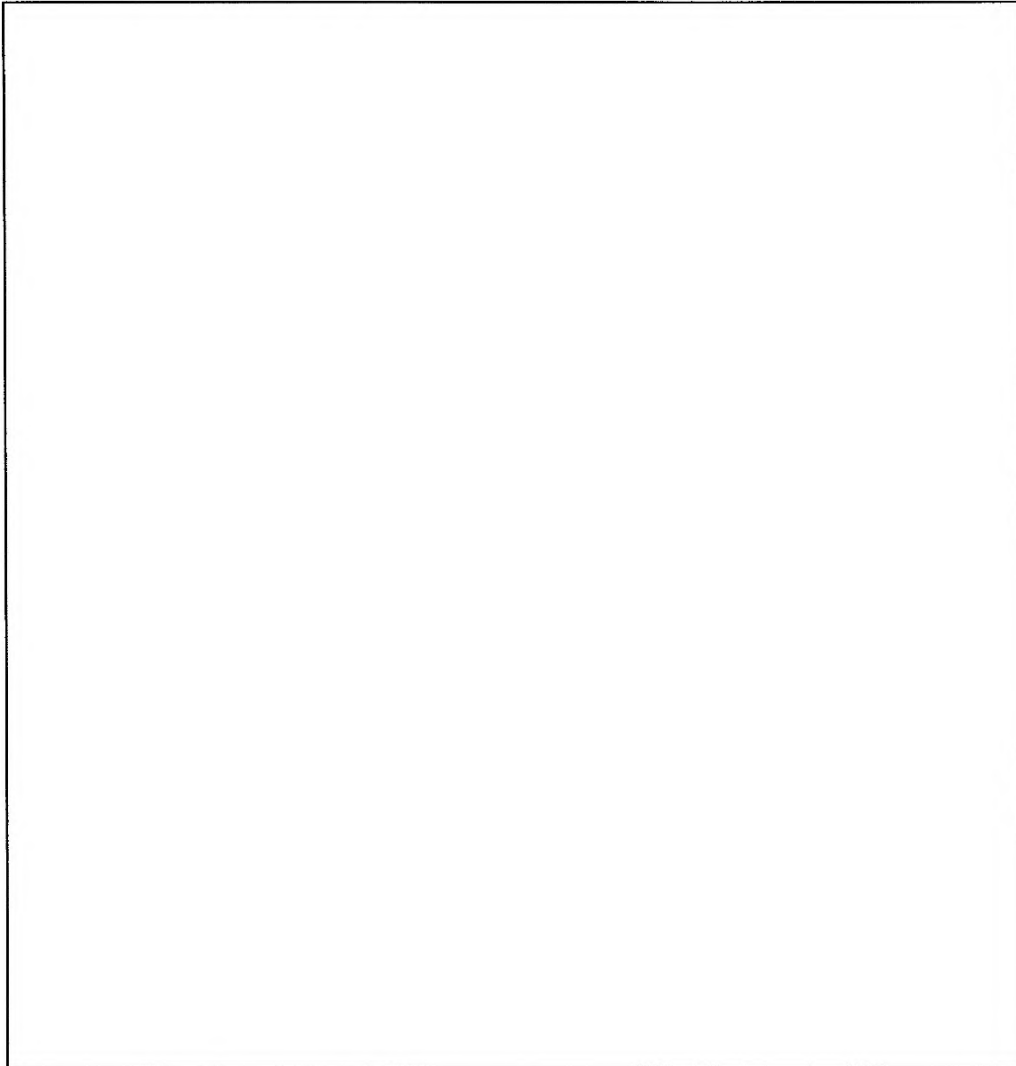
UTILITY NAME: _____

YEAR OF REPORT December 31, _____

PARENT / AFFILIATE ORGANIZATION CHART

Current as of _____

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



E-5

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
			\$ _____

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$ _____

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FINANCIAL SECTION

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
 ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ _____	\$ _____
108-110	Less: Accumulated Depreciation and Amortization	F-8	_____	_____
Net Plant			\$ _____	\$ _____
114-115	Utility Plant Acquisition adjustment (Net)	F-7	_____	_____
116 *	Other Utility Plant Adjustments		_____	_____
Total Net Utility Plant			\$ _____	\$ _____
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization		_____	_____
Net Nonutility Property			\$ _____	\$ _____
123	Investment in Associated Companies	F-10	_____	_____
124	Utility Investments	F-10	_____	_____
125	Other Investments	F-10	_____	_____
126-127	Special Funds	F-10	_____	_____
Total Other Property & Investments			\$ _____	\$ _____
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ _____	\$ _____
132	Special Deposits	F-9	_____	_____
133	Other Special Deposits	F-9	_____	_____
134	Working Funds		_____	_____
135	Temporary Cash Investments		_____	_____
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	_____	_____
145	Accounts Receivable from Associated Companies	F-12	_____	_____
146	Notes Receivable from Associated Companies	F-12	_____	_____
151-153	Material and Supplies		_____	_____
161	Stores Expense		_____	_____
162	Prepayments		_____	_____
171	Accrued Interest and Dividends Receivable		_____	_____
172 *	Rents Receivable		_____	_____
173 *	Accrued Utility Revenues		_____	_____
174	Miscellaneous Current and Accrued Assets	F-12	_____	_____
Total Current and Accrued Assets			\$ _____	\$ _____

* Not Applicable for Class B Utilities

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
 ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	_____	_____
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ _____	\$ _____
TOTAL ASSETS AND OTHER DEBITS			\$ _____	\$ _____

* Not Applicable for Class B Utilities

<p><u>NOTES TO THE BALANCE SHEET</u></p> <p>The space below is provided for important notes regarding the balance sheet.</p>
--

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
 EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ _____	\$ _____
204	Preferred Stock Issued	F-15	_____	_____
202,205 *	Capital Stock Subscribed		_____	_____
203,206 *	Capital Stock Liability for Conversion		_____	_____
207 *	Premium on Capital Stock		_____	_____
209 *	Reduction in Par or Stated Value of Capital Stock		_____	_____
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock		_____	_____
211	Other Paid - In Capital		_____	_____
212	Discount On Capital Stock		_____	_____
213	Capital Stock Expense		_____	_____
214-215	Retained Earnings	F-16	_____	_____
216	Reacquired Capital Stock		_____	_____
218	Proprietary Capital (Proprietorship and Partnership Only)		_____	_____
Total Equity Capital			\$ _____	\$ _____
LONG TERM DEBT				
221	Bonds	F-15	_____	_____
222 *	Reacquired Bonds		_____	_____
223	Advances from Associated Companies	F-17	_____	_____
224	Other Long Term Debt	F-17	_____	_____
Total Long Term Debt			\$ _____	\$ _____
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		_____	_____
232	Notes Payable	F-18	_____	_____
233	Accounts Payable to Associated Companies	F-18	_____	_____
234	Notes Payable to Associated Companies	F-18	_____	_____
235	Customer Deposits		_____	_____
236	Accrued Taxes	W/S-3	_____	_____
237	Accrued Interest	F-19	_____	_____
238	Accrued Dividends		_____	_____
239	Matured Long Term Debt		_____	_____
240	Matured Interest		_____	_____
241	Miscellaneous Current & Accrued Liabilities	F-20	_____	_____
Total Current & Accrued Liabilities			\$ _____	\$ _____

* Not Applicable for Class B Utilities

UTILITY NAME: _____

YEAR OF REPORT December 31,

**COMPARATIVE BALANCE SHEET
 EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	\$ _____	\$ _____
253	Other Deferred Credits	F-21	\$ _____	\$ _____
255	Accumulated Deferred Investment Tax Credits		\$ _____	\$ _____
Total Deferred Credits			\$ _____	\$ _____
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		\$ _____	\$ _____
263	Pensions and Benefits Reserve		\$ _____	\$ _____
265	Miscellaneous Operating Reserves		\$ _____	\$ _____
Total Operating Reserves			\$ _____	\$ _____
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ _____
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	\$ _____	\$ _____
Total Net C.I.A.C.			\$ _____	\$ _____
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		\$ _____	\$ _____
283	Accumulated Deferred Income Taxes - Other		\$ _____	\$ _____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____	\$ _____

F-2(b)

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ _____	\$ _____
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ _____	\$ _____
401	Operating Expenses	F-3(b)	\$ _____	\$ _____
403	Depreciation Expense:	F-3(b)	\$ _____	\$ _____
	Less: Amortization of CIAC	F-22		
Net Depreciation Expense			\$ _____	\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3		
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ _____	\$ _____
Net Utility Operating Income			\$ _____	\$ _____
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ _____	\$ _____

* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
\$ _____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____
_____	_____	_____
\$ _____	\$ _____	\$ _____

* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: _____

YEAR OF REPORT December 31,

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ _____	\$ _____
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ _____	\$ _____
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ _____	\$ _____
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ _____	\$ _____

Explain Extraordinary Income:

UTILITY NAME: _____

YEAR OF REPORT December 31,

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ _____	\$ _____
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8		
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		
252	Advances for Construction	F-20		
Subtotal			\$ _____	\$ _____
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22		
Subtotal			\$ _____	\$ _____
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			
	Other (Specify):			

RATE BASE			\$ _____	\$ _____
NET UTILITY OPERATING INCOME			\$ _____	\$ _____
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			_____	_____

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: _____

YEAR OF REPORT December 31,

**SCHEDULE OF CURRENT COST OF CAPITAL
 CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (e x d) (e)
Common Equity	\$ _____	_____	_____	_____
Preferred Stock	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____
Total	\$ _____	_____	_____	_____

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity: _____ %
Commission order approving Return on Equity: _____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: _____ %
Commission order approving AFUDC rate: _____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: _____

YEAR OF REPORT December 31,

**UTILITY PLANT
 ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ _____	\$ _____	\$ _____	\$ _____
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ _____	\$ _____	\$ _____	\$ _____

**UTILITY PLANT ACQUISITION ADJUSTMENTS
 ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
 For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ _____	\$ _____	\$ _____	\$ _____
Account 108.2 (2)	_____	_____	_____	_____
Account 108.3 (2)	_____	_____	_____	_____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Salvage	_____	_____	_____	_____
Other Credits (Specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Cost of Removal	_____	_____	_____	_____
Other Debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ _____
Other Accounts (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total credits	\$ _____	\$ _____	\$ _____	\$ _____
Debits during year:				
Book cost of plant retired	_____	_____	_____	_____
Other debits (specify):	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits	\$ _____	\$ _____	\$ _____	\$ _____
Balance end of year	\$ _____	\$ _____	\$ _____	\$ _____

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: _____

YEAR OF REPORT December 31,

**REGULATORY COMMISSION EXPENSE
 AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
 Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____	\$ _____ _____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): _____ _____	\$ _____ _____
Total Other Special Deposits	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**INVESTMENTS AND SPECIAL FUNDS
 ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____		\$ _____ _____ _____ _____
Total Special Funds		\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
 Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ _____	
Wastewater	_____	
Other	_____	
Total Customer Accounts Receivable		\$ _____
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ _____
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ _____
Total Accounts and Notes Receivable		\$ _____
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
Total Additions	\$ _____	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
Total accounts written off	\$ _____	
Balance end of year		\$ _____
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
 ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
 ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____%	\$ _____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
_____	_____%	_____
Total		\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
 ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**MISCELLANEOUS DEFERRED DEBITS
 ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ _____	\$ _____
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ _____	\$ _____
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**CAPITAL STOCK
 ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%\$	_____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%\$	_____
Dividends declared per share for year	%\$	_____
PREFERRED STOCK		
Par or stated value per share	%\$	_____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%\$	_____
Dividends declared per share for year	%\$	_____

* Account 204 not applicable for Class B utilities.

**BONDS
 ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e., prime + 2%, etc.)

UTILITY NAME: _____

YEAR OF REPORT
December 31,

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ _____
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ _____
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
	Dividends Declared:	
437	Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ _____
Notes to Statement of Retained Earnings:		

UTILITY NAME: _____

YEAR OF REPORT December 31,

**NOTES PAYABLE
 ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total Account 232			\$ _____
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$ _____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
	%		_____
Total Account 234			\$ _____

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
 ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____

ACCRUED INTEREST AND EXPENSE
 ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT: DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____			\$ _____	
Total Account 237.1	\$ _____			\$ _____	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427		\$ _____	
Total Account 237.2	\$ _____			\$ _____	
Total Account 237 (1)	\$ _____			\$ _____	
INTEREST EXPENSED:					
Total accrual Account 237		237			
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)					\$ _____

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
 (2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: _____

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
 ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

Total Miscellaneous Current and Accrued Liabilities	\$ _____

ADVANCES FOR CONSTRUCTION
 ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
			AMOUNT (d)			
	\$ _____		\$ _____		\$ _____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
	_____		_____		_____	_____
Total	\$ _____		\$ _____		\$ _____	_____

* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: _____

YEAR OF REPORT December 31,

**OTHER DEFERRED CREDITS
 ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Add credits during year:	\$ _____	\$ _____	\$ _____	\$ _____
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ _____	\$ _____	\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ _____	\$ _____	\$ _____	\$ _____
Debits during the year:	\$ _____	\$ _____	\$ _____	\$ _____
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.		
2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.		
DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ _____
Reconciling items for the year:		
Taxable income not reported on books:		
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ _____
Computation of tax :		

**WATER
OPERATION
SECTION**

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ _____
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	
252	Advances for Construction	F-20	
Subtotal			\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ _____
Subtotal			\$ _____
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ _____
WATER OPERATING INCOME		W-3	\$ _____
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			_____

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

W-2
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ _____
469	Less: Guaranteed Revenue and AFPI	W-9	\$ _____
	Net Operating Revenues		\$ _____
401	Operating Expenses	W-10(a)	\$ _____
403	Depreciation Expense	W-6(a)	\$ _____
	Less: Amortization of CIAC	W-8(a)	\$ _____
	Net Depreciation Expense		\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	\$ _____
407	Amortization Expense (Other than CIAC)	F-8	\$ _____
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		\$ _____
408.11	Property Taxes		\$ _____
408.12	Payroll Taxes		\$ _____
408.13	Other Taxes and Licenses		\$ _____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		\$ _____
410.10	Deferred Federal Income Taxes		\$ _____
410.11	Deferred State Income Taxes		\$ _____
411.10	Provision for Deferred Income Taxes - Credit		\$ _____
412.10	Investment Tax Credits Deferred to Future Periods		\$ _____
412.11	Investment Tax Credits Restored to Operating Income		\$ _____
	Utility Operating Expenses		\$ _____
	Utility Operating Income		\$ _____
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ _____
413	Income From Utility Plant Leased to Others		\$ _____
414	Gains (losses) From Disposition of Utility Property		\$ _____
420	Allowance for Funds Used During Construction		\$ _____
	Total Utility Operating Income		\$ _____

W-3
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____

SYSTEM NAME / COUNTY: _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains				
333	Services				
334	Meters and Meter Installations				
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	TOTAL WATER PLANT	\$	\$	\$	\$

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(b)
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____
 SYSTEM NAME / COUNTY: _____

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$					
302	Franchises						
303	Land and Land Rights						
304	Structures and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Mains						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment						
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains						
333	Services						
334	Meters and Meter Installations						
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$	\$	\$	\$	\$	\$

W-4(b)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements			
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains			
333	Services			
334	Meters and Meter Installations			
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

W-5
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____
 SYSTEM NAME / COUNTY: _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$			0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains				0
333	Services				0
334	Meters and Meter Installations				0
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$			0

* Specify nature of transaction
 Use () to denote reversal entries.

W-6(e)
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-i)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains					
333	Services					
334	Meters and Meter Installations					
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$	\$	\$	\$	\$

W-6(b)
 GROUP _____

UTILITY NAME: _____
 SYSTEM NAME / COUNTY : _____

YEAR OF REPORT December 31,

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Total Credits		\$ _____
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

W-7
 GROUP _____

UTILITY NAME: _____
 SYSTEM NAME / COUNTY : _____

YEAR OF REPORT December 31,

WATER CIAC SCHEDULE "A"
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

**ACCUMULATED AMORTIZATION OF WATER
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272	\$ _____
Other debits (specify) : _____	_____
Total debits	\$ _____
Credits during the year (specify) : _____	\$ _____
Total credits	\$ _____
Balance end of year	\$ _____

W-§(a)
 GROUP _____

UTILITY NAME: _____
 SYSTEM NAME / COUNTY : _____

YEAR OF REPORT December 31,

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers			_____
461.2	Sales to Commercial Customers			_____
461.3	Sales to Industrial Customers			_____
461.4	Sales to Public Authorities			_____
461.5	Sales Multiple Family Dwellings			_____
Total Metered Sales				\$ _____
462.1	Fire Protection Revenue: Public Fire Protection			_____
462.2	Private Fire Protection			_____
Total Fire Protection Revenue				\$ _____
464	Other Sales To Public Authorities			_____
465	Sales To Irrigation Customers			_____
466	Sales For Resale			_____
467	Interdepartmental Sales			_____
Total Water Sales				\$ _____
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ _____
Total Water Operating Revenues				\$ _____

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

W-9
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____
604	Employee Pensions and Benefits	_____	_____	_____
610	Purchased Water	_____	_____	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Production	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	_____	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	_____	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	_____	_____	_____
636	Contractual Services - Other	_____	_____	_____
641	Rental of Building/Real Property	_____	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	_____	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	_____	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	_____	_____	_____
675	Miscellaneous Expenses	_____	_____	_____
Total Water Utility Expenses		\$ _____	\$ _____	\$ _____

W-10(a)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year					

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE

W-11
 GROUP _____
 SYSTEM _____

UTILITY NAME: _____

YEAR OF REPORT
December 31,

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
FILTRATION	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

W-12
GROUP _____
SYSTEM _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

W-13
 GROUP _____
 SYSTEM _____

UTILITY NAME: _____

YEAR OF REPORT
December 31, _____

SYSTEM NAME / COUNTY : _____

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERCs * the system can efficiently serve. _____
2. Maximum number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
6. Is the utility required to have fire flow capacity? _____
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on the calculation on the bottom of Page W-13.

W-14
GROUP _____
SYSTEM _____

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ _____
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	_____
110	Accumulated Amortization		_____
271	Contributions in Aid of Construction	S-7	_____
252	Advances for Construction	F-20	_____
Subtotal			\$ _____
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ _____
Subtotal			\$ _____
114	Plus or Minus: Acquisition Adjustments (2)	F-7	_____
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	_____
	Working Capital Allowance (3)		_____
	Other (Specify):		_____

WASTEWATER RATE BASE			\$ _____
WASTEWATER OPERATING INCOME		S-3	\$ _____
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			_____

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

S-2
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ _____
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	\$ _____
Net Operating Revenues			\$ _____
401	Operating Expenses	S-10(a)	\$ _____
403	Depreciation Expense	S-6(a)	_____
	Less: Amortization of CIAC	S-8(a)	_____
Net Depreciation Expense			\$ _____
406	Amortization of Utility Plant Acquisition Adjustment	F-7	_____
407	Amortization Expense (Other than CIAC)	F-8	_____
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		_____
408.11	Property Taxes		_____
408.12	Payroll Taxes		_____
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ _____
409.1	Income Taxes		_____
410.10	Deferred Federal Income Taxes		_____
410.11	Deferred State Income Taxes		_____
411.10	Provision for Deferred Income Taxes - Credit		_____
412.10	Investment Tax Credits Deferred to Future Periods		_____
412.11	Investment Tax Credits Restored to Operating Income		_____
Utility Operating Expenses			\$ _____
Utility Operating Income			\$ _____
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ _____
413	Income From Utility Plant Leased to Others		_____
414	Gains (losses) From Disposition of Utility Property		_____
420	Allowance for Funds Used During Construction		_____
Total Utility Operating Income			\$ _____

S-3
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$	\$	\$	\$

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(a)
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____
 SYSTEM NAME / COUNTY: _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	1 INTANGIBLE PLANT (g)	2 COLLECTION PLANT (h)	3 SYSTEM PUMPING PLANT (i)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	7 GENERAL PLANT (m)
351	Organization							
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant							

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers			
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment			
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

S-5
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____
 SYSTEM NAME / COUNTY: _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$			
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment				
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$	\$	\$	\$

* Specify nature of transaction.
 Use () to denote reversal entries.

S-6(a)
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+F-j) (k)
354	Structures and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant Miscellaneous Equipment					
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						

* Specify nature of transaction.
 Use () to denote reversal entries.

S-c(b)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT
 December 31,

SYSTEM NAME / COUNTY : _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ _____
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ _____
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	\$ _____
Total Credits		\$ _____
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ _____

Explain all debits charged to Account 271 during the year below:

S-7
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ _____
Debits during the year: Accruals charged to Account 272 Other debits (specify) : _____ _____	\$ _____
Total debits	\$ _____
Credits during the year (specify) : _____ _____	\$ _____
Total credits	\$ _____
Balance end of year	\$ _____

S-8(a)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	_____	_____	\$ _____
522.1	Measured Revenues: Residential Revenues	_____	_____	_____
522.2	Commercial Revenues	_____	_____	_____
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	_____	_____	\$ _____
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		_____	_____	\$ _____
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues	_____	_____	\$ _____
531	Sale of Sludge	_____	_____	_____
532	Forfeited Discounts	_____	_____	_____
534	Rents From Wastewater Property	_____	_____	_____
535	Interdepartmental Rents	_____	_____	_____
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	_____
Total Other Wastewater Revenues		_____	_____	\$ _____

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

S-9(a)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ _____

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

S-9(b)
 GROUP _____

YEAR OF REPORT
 December 31,

UTILITY NAME: _____

SYSTEM NAME / COUNTY: _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	1	2	3	4	5	6
(a)	(b)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES- OPERATIONS (f)	PUMPING EXPENSES- MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES- OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES- MAINTENANCE (i)
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Production						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)

S-10(a)
 GROUP _____

YEAR OF REPORT
 December 31.

UTILITY NAME: _____
 SYSTEM NAME / COUNTY: _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting						
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$	\$	\$	\$	\$	\$

S-10(b)
 GROUP _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

S-11
 GROUP _____
 SYSTEM _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity			
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow			
Total Gallons of Wastewater Treated			
Method of Effluent Disposal			

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
 (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

S-12
 GROUP _____
 SYSTEM _____

UTILITY NAME: _____

YEAR OF REPORT December 31,

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs* now being served _____
2. Maximum number of ERCs* which can be served _____
3. Present system connection capacity (in ERCs*) using existing lines _____
4. Future connection capacity (in ERCs*) upon service area buildout _____
5. Estimated annual increase in ERCs* _____
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____

* An ERC is determined based on the calculation on S-11.

S-13
GROUP _____
SYSTEM _____

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**Reconciliation of Revenue to
 Regulatory Assessment Fee Revenue
 Water Operations
 Class A & B**

Company:
For the Year Ended December 31, _____

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	_____	_____	_____
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	_____	_____	_____
Total Water Operating Revenue	\$ _____	\$ _____	\$ _____
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ _____	\$ _____	\$ _____
Explanations:			
Instructions: For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**Reconciliation of Revenue to
 Regulatory Assessment Fee Revenue
 Wastewater Operations
 Class A & B**

Company:
For the Year Ended December 31, _____

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	_____	_____	_____
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
Total Wastewater Operating Revenue	\$ _____	\$ _____	\$ _____
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ _____	\$ _____	\$ _____
Explanations:			
Instructions: For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$350,000 ~~\$200,000~~ Each)

ANNUAL REPORT

OF

Exact Legal Name of Respondent

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, _____

Form PSC 1033 (06/26) / ~~(5/22)~~ Rule 25-30.110, Florida Administrative Code

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the ~~1996~~ National Association of Regulatory Utility Commissioners (~~NARUC~~) Uniform Systems of Accounts for Water and Wastewater Utilities (~~NARUC USOA~~), ~~as adopted by~~ incorporated by reference in Rule 25-30.115 (4), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the ~~Uniform System of Accounts (NARUC USOA), Florida Statutes,~~ Commission Rules and the definitions on next page as set forth in Section I. General Definitions.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file ~~the original and two copies~~ of the report with the Commission via email at AnnualReport@psc.state.fl.us, or by mail at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110-(6)-(a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Accounting and Finance, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (NARUC USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (NARUC USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (NARUC USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021(3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (NARUC USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140(i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021(6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515(8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515(9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (NARUC USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (NARUC USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (NARUC USOA)

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FINANCIAL SECTION

REPORT OF

 (EXACT NAME OF UTILITY)

Mailing Address	Street Address	County
-----------------	----------------	--------

Telephone Number _____ Date Utility First Organized _____
 Fax Number _____ E-mail Address _____

Sunshine State One-Call of Florida, Inc. Member No. _____

Check the business entity of the utility as filed with the Internal Revenue Service:
 Individual Sub Chapter S Corporation 1120 Corporation Partnership

Name, Address and phone where records are located: _____

Name of subdivisions where services are provided: _____

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: _____	_____	_____	
Person who prepared this report: _____	_____	_____	
Officers and Managers: _____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	\$ _____ \$ _____ \$ _____ \$ _____

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ _____	\$ _____	\$ _____	\$ _____
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ _____	\$ _____	\$ _____	\$ _____
Depreciation Expense _____	F-5	_____	_____	_____	_____
CIAC Amortization Expense _____	F-8	_____	_____	_____	_____
Taxes Other Than Income _____	F-7	_____	_____	_____	_____
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ _____	_____	_____	\$ _____
Net Operating Income (Loss)		\$ _____	\$ _____	\$ _____	\$ _____
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ _____

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UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ _____	\$ _____
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	_____	_____
Net Utility Plant _____		\$ _____	\$ _____
Cash _____		_____	_____
Customer Accounts Receivable (141) _____		_____	_____
Other Assets (Specify): _____		_____	_____
_____		_____	_____
_____		_____	_____
_____		_____	_____
Total Assets _____		\$ _____	\$ _____
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	_____	_____
Preferred Stock Issued (204) _____	F-6	_____	_____
Other Paid in Capital (211) _____		_____	_____
Retained Earnings (215) _____	F-6	_____	_____
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	_____	_____
Total Capital _____		\$ _____	\$ _____
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____		_____	_____
Notes Payable (232) _____		_____	_____
Customer Deposits (235) _____		_____	_____
Accrued Taxes (236) _____		_____	_____
Other Liabilities (Specify) _____		_____	_____
_____		_____	_____
_____		_____	_____
Advances for Construction _____		_____	_____
Contributions in Aid of Construction - Net (271-272) _____	F-8	_____	_____
Total Liabilities and Capital _____		\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ _____	\$ _____	\$ _____	\$ _____
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ _____	\$ _____	\$ _____	\$ _____

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ _____	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share_____	_____	_____
Shares authorized_____	_____	_____
Shares issued and outstanding_____	_____	_____
Total par value of stock issued_____	_____	_____
Dividends declared per share for year_____	_____	_____

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ _____

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year_____	\$ _____	\$ _____
Changes during the year (Specify): _____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total_____			\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ _____	\$ _____	\$ _____

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ _____	\$ _____	\$ _____

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, _____

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	_____ 100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: _____

YEAR OF REPORT
DECEMBER 31, _____

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

_____ _____

WATER OPERATING SECTION

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	_____
310	Power Generation Equipment_____	_____	_____	_____	_____
311	Pumping Equipment_____	_____	_____	_____	_____
320	Water Treatment Equipment_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes_____	_____	_____	_____	_____
331	Transmission and Distribution Lines_____	_____	_____	_____	_____
333	Services_____	_____	_____	_____	_____
334	Meters and Meter Installations_____	_____	_____	_____	_____
335	Hydrants_____	_____	_____	_____	_____
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	_____	_____	_____	_____
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%				
334	Meter & Meter Installations		%	%				
335	Hydrants		%	%				
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Intangible Plant		%	%				
	Totals				\$	\$	\$	\$

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WATER OPERATION AND MAINTENANCE EXPENSE

Acct No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	_____
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	_____
630	Contractual Services:	
	Billing _____	_____
	Professional _____	_____
	Testing _____	_____
	Other _____	_____
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	_____
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	_____
	Total Water Operation And Maintenance Expense _____	\$ _____ *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	_____	_____

W-3

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January _____	_____	_____	_____	_____	_____
February _____	_____	_____	_____	_____	_____
March _____	_____	_____	_____	_____	_____
April _____	_____	_____	_____	_____	_____
May _____	_____	_____	_____	_____	_____
June _____	_____	_____	_____	_____	_____
July _____	_____	_____	_____	_____	_____
August _____	_____	_____	_____	_____	_____
September _____	_____	_____	_____	_____	_____
October _____	_____	_____	_____	_____	_____
November _____	_____	_____	_____	_____	_____
December _____	_____	_____	_____	_____	_____
Total for Year _____	_____	_____	_____	_____	_____

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, _____

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	_____	_____	_____
Type of Source_____	_____	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, _____

SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

<p>Furnish information below for each system. A separate page should be supplied where necessary.</p>
<p>1. Present ERC's * the system can efficiently serve. _____ <u>Maximum number</u> number of ERCs * which can be served. _____</p> <p>3. Present system connection capacity (in ERCs *) using existing lines. _____</p> <p>4. Future connection capacity (in ERCs *) upon service area buildout. _____</p> <p>5. Estimated annual increase in ERCs *. _____</p> <p>6. Is the utility required to have fire flow capacity? _____ If so, how much capacity is required? _____</p> <p>7. Attach a description of the fire fighting facilities.</p> <p>8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____ _____ _____</p> <p>9. When did the company last file a capacity analysis report with the DEP? _____</p> <p>10. If the present system does not meet the requirements of DEP rules, submit the following:</p> <p>a. Attach a description of the plant upgrade necessary to meet the DEP rules.</p> <p>b. Have these plans been approved by DEP? _____</p> <p>c. When will construction begin? _____</p> <p>d. Attach plans for funding the required upgrading.</p> <p>e. Is this system under any Consent Order with DEP? _____</p> <p>11. Department of Environmental Protection ID # _____</p> <p>12. Water Management District Consumptive Use Permit # _____</p> <p>a. Is the system in compliance with the requirements of the CUP? _____</p> <p>b. If not, what are the utility's plans to gain compliance? _____ _____ _____</p>
<p>* An ERC is determined based on one of the following methods:</p> <p>(a) If actual flow data are available from the preceding preceding 12 months: Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.</p> <p>(b) If no historical flow data are available use: ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).</p>

WASTEWATER OPERATING SECTION

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	_____
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ _____	\$ _____	\$ _____	\$ _____*

* This amount should tie to sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (fg+h=i) (i)
354	Structures and Improvements	_____	_____ %	_____ %	\$ _____	\$ _____	\$ _____	\$ _____
355	Power Generation Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____ %	_____ %	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____ %	_____ %	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____ %	_____ %	_____	_____	_____	_____
363	Services to Customers	_____	_____ %	_____ %	_____	_____	_____	_____
364	Flow Measuring Devices	_____	_____ %	_____ %	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____ %	_____ %	_____	_____	_____	_____
370	Receiving Wells	_____	_____ %	_____ %	_____	_____	_____	_____
371	Pumping Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
381	Plant Sewers	_____	_____ %	_____ %	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____ %	_____ %	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
390	Office Furniture and Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
391	Transportation Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
392	Stores Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
396	Communication Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____ %	_____ %	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____ %	_____ %	_____	_____	_____	_____
	Totals				\$ _____	\$ _____	\$ _____	\$ _____*

* This amount should tie to Sheet F-5.

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	_____
715	Purchased Power_____	_____
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	_____
730	Contractual Services:	
	Billing_____	_____
	Professional_____	_____
	Testing_____	_____
	Other_____	_____
740	Rents_____	_____
750	Transportation Expense_____	_____
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	_____
775	Miscellaneous Expenses_____	_____
	Total Wastewater Operation And Maintenance Expense_____	\$ _____*

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	_____	_____	_____
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	_____	_____	_____	_____
Other (Specify)	_____	_____	_____	_____	_____
Total			_____	_____	_____

** D = Displacement
 C = Compound
 T = Turbine

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31,

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	_____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:				
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____

UTILITY NAME: _____

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31,

TREATMENT PLANT

Manufacturer_____			
Type_____			
"Steel" or "Concrete"_____			
Total Permitted Capacity_____			
Average Daily Flow_____			
Method of Effluent Disposal_____			
Permitted Capacity of Disposal_____			
Total Gallons of Wastewater treated_____			

MASTER LIFT STATION PUMPS

Manufacturer_____						
Capacity (GPM's)_____						
Motor: _____						
Manufacturer_____						
Horsepower_____						
Power (Electric or Mechanical)_____						

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____			
February_____			
March_____			
April_____			
May_____			
June_____			
July_____			
August_____			
September_____			
October_____			
November_____			
December_____			
Total for year_____			

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, _____

SYSTEM NAME: _____

GENERAL WASTEWATER SYSTEM INFORMATION

<p>Furnish information below for each system. A separate page should be supplied where necessary.</p>
<p>1. Present number of ERCs* now being served. _____</p> <p>2. Maximum number of ERCs* which can be served. _____</p> <p>3. Present system connection capacity (in ERCs*) using existing lines. _____</p> <p>4. Future connection capacity (in ERCs*) upon service area buildout. _____</p> <p>5. Estimated annual increase in ERCs*. _____</p> <p>6. Describe any plans and estimated completion dates for any enlargements or improvements of this system _____ _____ _____</p> <p>7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.</p> <p>8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ If so, when? _____</p> <p>9. Has the utility been required by the DEP or water management district to implement reuse? _____ If so, what are the utility's plans to comply with this requirement? _____ _____ _____</p> <p>10. When did the company last file a capacity analysis report with the DEP? _____</p> <p>11. If the present system does not meet the requirements of DEP rules, submit the following: a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____ b. Have these plans been approved by DEP? _____ c. When will construction begin? _____ d. Attach plans for funding the required upgrading. _____ e. Is this system under any Consent Order with DEP? _____</p> <p>12. Department of Environmental Protection ID # _____</p>
<p>* An ERC is determined based on one of the following methods: (a) If actual flow data are available from the <u>preceding preceding</u> 12 months: Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days. (b) If no historical flow data are available use: ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).</p>

UTILITY NAME: _____

YEAR OF REPORT

DECEMBER 31,

VERIFICATION OF ANNUAL REPORT

I HEREBY VERIFY, to the best of my knowledge and belief:

- | | | | |
|---------------------------------|--------------------------------|----|--|
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
<input type="checkbox"/> | NO
<input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

(signature of chief executive officer of the utility)

Date: _____

(signature of chief financial officer of the utility)

Date: _____

*

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

V-1

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: May 6, 2026

TO: Jennifer Augspurger, Senior Attorney, Office of the General Counsel

FROM: Sevini K. Guffey, Public Utility Analyst IV, Division of Economics *SKg*

RE: Statement of Estimated Regulatory Costs (SERC)
Docket No. 20260022-WS: Proposed amendment of Rules 25-30.115, Florida Administrative Code (F.A.C.), Uniform System of Accounts for Water and Wastewater Utilities; 25-30.033, (F.A.C.), Application for Original Certificate of Authorization and Initial Rates and Charges; 25-30.037, (F.A.C.), Application for Authority to Transfer; 25-30.0372, (F.A.C.), Alternative Procedure for Establishing Rate Base Value of Acquired Utility System; 25-30.110, (F.A.C.), Records and Reports, Annual Reports; 25-30.140, (F.A.C.), Depreciation; 25-30.433, (F.A.C.), Rate Case Proceedings; 25-30.444, (F.A.C.), Reserve Fund; and 25-30.445, (F.A.C.), General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding.

The current version of Rule 25-30.115, Florida Administrative Code (F.A.C.), requires utilities to follow the now obsolete 1996 version of National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) for water and wastewater utilities. In 2024, NARUC adopted a revised Uniform Systems of Accounts for water and wastewater utilities.

Rule 25-30.115, F.A.C., directs regulated water and wastewater utilities to keep their accounts and records in conformance with NARUC's Uniform System of Accounts (USOA). In addition to Rule 25-30.115, F.A.C., the Commission is also proposing revisions to incorporate by reference the revised USOA in the following rules: Rules 25-30.033, 25-30.037, 25-30.110, 25-30.140, 25-30.0372, 25-30.433, 25-30.444, and 25-30.445, F.A.C.

In order to assess and consider the fiscal impacts of the proposed amendments to the above referenced rules, staff issued a data request to regulated water and wastewater utilities. The responding utilities stated that the proposed revisions to the rules listed above will not result in negative fiscal impacts to the utilities. No regulatory alternatives were submitted pursuant to Section 120.541(1)(a), F.S. by any affected entity. None of the impacts/cost criteria established in Section 120.541(2)(a) – (e), F.S., will be exceeded as a result of the proposed revisions to these rules.

cc: SERC File

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.115, F.A.C., Uniform System of Accounts for Water and Wastewater Utilities

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes No

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes No

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Private-sector job creation or employment	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Private-sector investment	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Productivity	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Innovation	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.115, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.115, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or

consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.115, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.033, F.A.C., Application for Original Certificate of Authorization and Initial Rates
and Charges

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes

No

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes

No

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth Yes No

Private-sector job creation or employment Yes No

Private-sector investment Yes No

(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets) Yes No

Productivity Yes No

Innovation Yes No

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.033, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.033, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated

utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.033, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.037, F.A.C., Application for Authority to Transfer.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If the answer to Question 1 is "yes," see comments in Section E.	
2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:	
(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]	
Economic growth	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector job creation or employment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector investment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]	
Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Productivity	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Innovation	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.037, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

None. To be done with the current workload and existing staff.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

None. The rule will only affect the agency.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

None.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.037, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or

consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.037, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.0372, F.A.C., Alternative Procedure for Establishing Rate Base Value of Acquired
Utility System.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes

No

If the answer to Question 1 is “yes,” see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of
\$200,000 in the aggregate in this state within 1 year after implementation of the rule?
[120.541(1)(b), F.S.]

Yes

No

If the answer to either question above is “yes,” a Statement of Estimated Regulatory Costs (SERC)
must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the
aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth Yes No

Private-sector job creation or employment Yes No

Private-sector investment Yes No

(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the
aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability
of persons doing business in the state to compete
with persons doing business in other states or
domestic markets) Yes No

Productivity Yes No

Innovation Yes No

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.0372, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.0372, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated

utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.0372, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.110, F.A.C., Records and Reports; Annual Reports.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If the answer to Question 1 is "yes," see comments in Section E.	
2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:	
(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]	
Economic growth	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector job creation or employment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector investment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]	
Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Productivity	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Innovation	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule?	

[120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.110, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.110, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the

implementation of the proposed amendments to Rule 25-30.110, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing required education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.140, F.A.C., Depreciation.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If the answer to Question 1 is "yes," see comments in Section E.	
2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:	
(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]	
Economic growth	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector job creation or employment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector investment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]	
Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Productivity	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Innovation	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule?	

[120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.140, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.140, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the

implementation of the proposed amendments to Rule 25-30.140, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing required education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.433, F.A.C., Rate Case Proceedings.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If the answer to Question 1 is "yes," see comments in Section E.	
2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:	
(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]	
Economic growth	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector job creation or employment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector investment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]	
Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Productivity	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Innovation	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule?	

[120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.433, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.444, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the

implementation of the proposed amendments to Rule 25-30.433, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing required education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.444, F.A.C., Utility Reserve Fund.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
If the answer to Question 1 is "yes," see comments in Section E.	
2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]	
Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:	
(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]	
Economic growth	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector job creation or employment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Private-sector investment	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]	
Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Productivity	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Innovation	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule?	

[120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.444 F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- None. To be done with the current workload and existing staff.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- None. The rule will only affect the agency.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- None.
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.444, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the

implementation of the proposed amendments to Rule 25-30.444, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing required education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.445, F.A.C., General Information and Instructions Required of Water and
Wastewater Utilities in an Application for a Limited Proceeding.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes

No

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of
\$200,000 in the aggregate in this state within 1 year after implementation of the rule?
[120.541(1)(b), F.S.]

Yes

No

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC)
must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the
aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth Yes No

Private-sector job creation or employment Yes No

Private-sector investment Yes No

(2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the
aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability
of persons doing business in the state to compete
with persons doing business in other states or
domestic markets) Yes No

Productivity Yes No

Innovation Yes No

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1

million in the aggregate within 5 years after the implementation of the rule?
[120.541(2)(a)3, F.S.]

Yes No

Economic Analysis: Rule 25-30.445 F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

None.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

None. To be done with the current workload and existing staff.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

None. The rule will only affect the agency.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

None.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

None. The rule will only affect the agency.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.445, F.A.C.

Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

No adverse impact on small business.

Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is \$30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost

will not be in excess of \$1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.445, F.A.C.

Other. Provide an explanation for estimate and methodology used.

(2) A “Small City” is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A “small county” is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

No impact on small cities or small counties.

Minimal. Provide a brief explanation.

Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- No regulatory alternatives were submitted.
- A regulatory alternative was received from
- Adopted in its entirety.
- Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

