

STATE OF FLORIDA

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Public Service Commission

December 1, 2014

Kenneth J. Plante, Coordinator
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, FL 32399-1400

RE: Docket No. 140124-PU; Rules: 25-6.014, F.A.C., Records and Reports in General, 25-6.015, F.A.C., Location and Preservation of Records, 25-7.014, F.A.C., Records and Reports in General, 25-7.015, F.A.C., Location and Preservation of Records, and 25-7.0461, F.A.C., Capitalization Versus Expensing.

Dear Mr. Plante:

Enclosed are the following materials concerning the above referenced proposed rules:

1. A copy of the proposed rules.
2. A copy of the F.A.R. notices.
3. A statement of facts and circumstances justifying the proposed rules.
4. A federal standards statement.
5. Statement of Estimated Regulatory Costs for the rules.

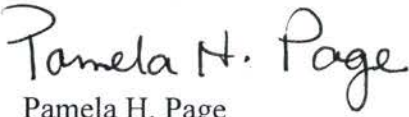
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Mr. Kenneth J. Plante
December 1, 2014
Page 2

If there are any questions with respect to these rules, please do not hesitate to call me at 413-6214.

Sincerely,


Pamela H. Page
Senior Attorney

Enclosures

cc: Office of Commission Clerk

1 **25-6.014 Records and Reports in General.**

2 (1) Except as modified in subsection (2), ~~e~~Each investor-owned electric utility shall maintain
3 its accounts and records in conformity with the Uniform System of Accounts (USOA) for
4 Public Utilities and Licensees as found in the Code of Federal Regulations, Title 18,
5 Subchapter C, Part 101, for Major Utilities (2013) ~~as revised April 1, 2002,~~ which is hereby
6 incorporated by reference into this rule and may be accessed at
7 <http://www.flrules.org>~~[hyperlink address]~~ ~~as modified below.~~ All inquiries relating to
8 interpretation of the USOA shall be submitted to the Commission's Division of Accounting
9 and Finance in writing.

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

13 (3) Each utility shall establish and maintain continuing property records in conformity with the
14 plant accounts prescribed in the USOA. The records shall be compiled on the basis of original
15 cost or other book cost consistent with the provisions of the USOA. The continuing property
16 records or records supplemental thereto shall contain such detailed description and
17 classification of property record units that will permit their ready identification and
18 verification. They shall be maintained in such manner as will meet the following basic
19 objectives:

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

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

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

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from existing law.

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

8 (5) ~~Upon direction of the Commission, or in the performance of delegated staff duties, any~~
9 ~~member of the Commission staff may make at any reasonable time a personal visit to the~~
10 ~~utility's offices or other places of business, and may inspect any facility, records, accounts,~~
11 ~~books, reports, and papers of the utility which may appear necessary in the discharge of~~
12 ~~Commission duties.~~ During such visits authorized by Section 366.08, F.S., the utility shall
13 provide staff members with adequate and comfortable working and filing space, consistent
14 with prevailing conditions and climate and comparable with the accommodations provided to
15 the utility's outside auditors.

16 (6) The Commission prescribes the Uniform System of Accounts for Public Utilities and
17 Licensees, as found in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for
18 Major Utilities (2013) ~~as revised April 1, 2002,~~ to be used by Rural Electric Cooperative and
19 Municipal Electric Utilities operating within the State. All inquiries relating to interpretations
20 of the USOA ~~Uniform System of Accounts~~ shall be submitted to the Commission's Division
21 of Accounting and Finance in writing.

22 Rulemaking Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 350.115,
23 366.02(2), 366.04(2)(a), (f), 366.05(1), 366.08 FS. History—Amended 7-29-69, 2-4-76, 8-21-
24 79, 1-2-80, 11-18-82, Formerly 25-6.14, Amended 10-1-86, 11-2-87, 7-20-89, 12-27-94, 4-22-
25 96, 3-30-04, _____

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1 **25-6.015 Location and Preservation of Records.**

2 (1) All records that a utility is required to keep by reason of these or other rules prescribed by
3 the Commission shall be kept at the office or offices of the utility within this state, unless
4 otherwise authorized by the Commission.

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

10 (a) The utility shall remit reimbursement for out-of-state travel expenses within 30 days from
11 the date the Commission mails the invoice.

12 (b) The reimbursement requirement in subsection (2) shall be waived:

13 ~~1. For~~ For any utility that makes its out-of-state records available at the utility's office located in
14 Florida or at another mutually agreed upon location in Florida within 10 working days from
15 the Commission's initial request. If the utility demonstrates that 10 working days is not
16 reasonable because of the complexity and nature of the issues involved or the volume and type
17 of material requested, the Commission will ~~may~~ establish a different time frame for the utility
18 to bring records into the state. For individual data requests made during an audit, the response
19 time frame in Rule 25-6.0151, F.A.C., shall control; ~~or~~

20 ~~2. For a utility whose records are located within 50 miles of the Florida state line.~~

21 (3) All records shall be preserved in accordance with the Federal Energy Regulatory
22 Commission's regulations, Title 18, Subchapter C, Part 125, Code of Federal Regulations,
23 entitled "Preservation of Records of Public Utilities and Licensees" (2013) ~~as revised, April 1,~~
24 ~~2002~~, which is hereby incorporated by reference into this rule, with the exception of the
25 records listed in paragraph (3)(a) of this rule; and may be accessed at

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from existing law.

1 <http://www.flrules.org>[hyperlink address]. Instead, utilities shall retain records listed in
2 paragraph (3)(a) of this rule for the periods indicated.

3 (a) The Code of Federal Regulations items listed below are exceptions to the Schedule of
4 Records and Periods of Retention contained in Title 18, Subchapter C, Section 125.3, Code of
5 Federal Regulations:

6 1. Item 2(a), minute books of stockholders', directors', and directors' committee meetings,
7 earlier of 20 years or termination of the corporation's existence;

8 2. Item 6(a)(1), general ledgers, 20 years;

9 3. Item 6(a)(2), ledgers: subsidiary or auxiliary, 20 years;

10 4. Item 7, journals: general and subsidiary, 20 years;

11 5. Item 8(a), journal vouchers and journal entries, 20 years; and

12 6. Item 20(a), appraisals and valuations made by the company of its properties or investments
13 or of the properties or investments of any associated companies (includes all records essential
14 thereto), 10 years after appraisal.

15 (b) The utility shall not be required to retain original source documents once the documents
16 have been added to a storage and retrieval system that consistently produces clear, readable
17 copies of source documents and the content of the documents is identical to the originals
18 including any handwritten notations on the documents. ~~However, all source documents~~
19 ~~retained as required by Title 18, Subchapter C, Part 125, Code of Federal Regulations shall be~~
20 ~~maintained in their original form for a minimum of three years, or for any lesser period of time~~
21 ~~specified for that type of record in Title 18, Subchapter C, Part 125, Code of Federal~~
22 ~~Regulations, after the date the document was created or received by the utility. This paragraph~~
23 ~~does not require the utility to create paper copies of documents where the utility would not~~
24 ~~otherwise do so in the ordinary course of its business. The Commission will waive the~~
25 ~~requirement that documents be retained in their original form upon a showing by a utility that~~

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1 | it employs a storage and retrieval system that consistently produces clear, readable copies that
2 | are substantially equivalent to the originals, and clearly reproduces handwritten notations on
3 | documents.

4 | (c) The utility shall maintain written procedures governing the conversion of source
5 | documents to a storage and retrieval system, which procedures ensure the authenticity of
6 | documents and the completeness of records. Records maintained in the storage and retrieval
7 | system must be searchable ~~easy to search~~ and readable ~~easy to read~~.

8 | *Rulemaking Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 366.05(1), (9),*
9 | *(11), 366.08, 366.093(1) FS. History—Amended 7-29-69, 7-19-72, 1-11-76, 9-28-81, 11-18-82,*
10 | *Formerly 25-6.15, Amended 10-1-86, 11-2-87, 6-23-93, 11-13-95, 6-6-04, _____.*

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1 **25-7.014 Records and Reports in General.**

2 (1) Except as modified in subsection (4), ~~e~~Each natural gas utility shall maintain its accounts
3 and records in conformity with the Uniform System of Accounts for Natural Gas Companies
4 (USOA) as found in the Code of Federal Regulations, Title 18, Subchapter F, Part 201, for
5 Major Utilities (2013) ~~as revised, April 1, 2002,~~ which is hereby incorporated by reference,
6 and may be accessed at <http://www.flrules.org>~~[hyperlink address]~~ ~~as modified below.~~ All
7 inquiries relating to interpretation of the USOA shall be submitted to the Commission's
8 Division of Accounting and Finance in writing.

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

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

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

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

22 (3) Each gas utility shall maintain its depreciation rates and depreciation reserve by primary
23 account as prescribed in the Uniform System and Classification of Accounts.

24 (4) For ratemaking purposes only, each investor-owned natural gas utility shall accrue unbilled
25 base rate revenues, excluding those base rate revenues recoverable through other cost recovery

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1 or adjustment mechanisms.

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

9 (6) The results of all tests, summaries, records and reports required by the Commission
10 (including the Annual Report) shall, where appropriate, be reported on a therm basis rather
11 than a volumetric or MCF basis.

12 ~~(7) Upon direction of the Commission, or in the performance of delegated staff duties, any~~
13 ~~member of the Commission staff may make at any reasonable time a personal visit to the~~
14 ~~utility's offices or other places of business, and may inspect any facility, records, accounts,~~
15 ~~books, reports, and papers of the utility which may appear necessary in the discharge of~~
16 ~~Commission duties. During such visits authorized by section 366.08, F.S., the utility shall~~
17 ~~provide staff members with adequate and comfortable working and filing space, consistent~~
18 ~~with prevailing conditions and climate and comparable with the accommodations provided to~~
19 ~~the utility's outside auditors.~~

20 Rulemaking Specific Authority 366.05(1), 350.127(2) FS. Law Implemented 366.05(1), 366.08,
21 FS. History—Amended 7-19-72, Repromulgated 1-8-75, 5-4-75, Amended 12-30-75, 9-28-81,
22 11-18-82, Formerly 25-7.14, Amended 10-1-86, 4-3-88, 7-20-89, 12-27-94, 4-22-96, 12-8-03,

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1 **25-7.015 Location and Preservation of Records.**

2 (1) All records that a utility is required to keep, by reason of these or other rules prescribed by
3 the Commission, shall be kept at the office or offices of the utility within the state, unless
4 otherwise authorized by the Commission. Such records shall be open for inspection by the
5 Commission or its authorized representatives at any and all reasonable times.

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

11 (a) The utility shall remit reimbursement for out-of-state travel expenses within 30 days from
12 the date the Commission mails the invoice.

13 (b) The reimbursement requirement in subsection (2) shall be waived:

14 ~~1. For any utility that makes its out-of-state records available at the utility's office located in~~
15 ~~Florida or at another mutually agreed upon location in Florida within 10 working days from~~
16 ~~the Commission's initial request. If the a utility demonstrates that would like more than 10~~
17 ~~working days; is not reasonable because of the complexity and nature of the issues involved or~~
18 ~~the volume and type of material requested, the Commission will establish a different time~~
19 ~~frame for the utility to bring records into the state -it must submit a request for approval of a~~
20 ~~time extension stating the date by which it would like to make the records available. A request~~
21 ~~for approval of a time extension shall only be granted for good cause. To establish good cause~~
22 ~~for a time extension, the utility must show that:~~

23 ~~a. The nature of the issues, the volume of the records, or the type of record is such that~~
24 ~~assembling and providing the records requires more than 10 days;~~

25 ~~b. The utility has worked diligently to assemble the records; and~~

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from existing law.

1 ~~e. The additional time requested is both reasonable and necessary given the utility's particular~~
2 ~~circumstances.~~ For individual data requests made during an audit, the response time frame
3 established in Rule 25-7.0151, F.A.C., shall control; ~~or~~
4 ~~2. For a utility whose records are located within 50 miles of the Florida state line.~~
5 (3) All records shall be preserved in accordance with the Federal Energy Regulatory
6 Commission's regulations, Title 18, Subchapter F, Part 225, Code of Federal Regulations,
7 entitled "Preservation of Records of Natural Gas Companies" (2013) ~~as revised, April 1, 2002,~~
8 which is incorporated by reference into this rule, with the exception of the records listed in
9 paragraph (3)(a) of this rule and may be accessed at <http://www.flrules.org>[hyperlink address].
10 Instead, utilities shall retain records listed in paragraph (3)(a) of this rule for the periods
11 indicated.
12 (a) The Code of Federal Regulations Items listed below are exceptions to the Schedule of
13 Records and Periods of Retention contained in Title 18, Subchapter F, Section 225.3, Code of
14 Federal Regulations:
15 1. Item 2(a), minute books of stockholders', directors', and directors' committee meetings,
16 earlier of 20 years or termination of corporation's existence;
17 2. Item 6(a)(1), general ledgers, 20 years;
18 3. Item 6(a)(2), ledgers subsidiary or auxiliary, 20 years;
19 4. Item 7, journals: general and subsidiary, 20 years;
20 5. Item 8(a), journal vouchers and journal entries, 20 years;
21 6. Item 20(a), appraisals and valuations made by the company of its properties or investments
22 or of the properties or investments of any associated companies (includes all records essential
23 thereto), 10 years after appraisal.
24 (b) ~~However,~~ All source documents retained as required by Title 18, Subchapter F, Part 225,
25 Code of Federal Regulations, shall be maintained in their original form for a minimum of
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1 three years, or for any lesser period of time specified for that type of record in Title 18,
2 Subchapter F, Part 225, Code of Federal Regulations, after the date the document was created
3 or received by the utility. This paragraph does not require the utility to create paper copies of
4 documents where the utility would not otherwise do so in the ordinary course of its business.
5 The A utility may request approval to waive the requirement that documents be retained in
6 their original form. The utility ~~Such request~~ must show that the utility employs a storage and
7 retrieval system that consistently produces clear, readable copies that are identical
8 ~~substantially equivalent~~ to the originals, including any ~~and clearly reproduces~~ handwritten
9 notations on documents.

10 (c) The utility shall maintain written procedures governing the conversion of source
11 documents to a storage and retrieval system, which procedures ensure the authenticity of
12 documents and the completeness of records. Records maintained in the storage and retrieval
13 system must be searchable ~~easy to search~~ and readable ~~easy to read~~.

14 *Rulemaking Specific Authority 366.05(1), (9), (11), 366.08, 366.093(1), 350.127(2) FS. Law*
15 *Implemented 366.05(1), (9), (11), 366.08, 366.093(1) FS. History—Amended 7-19-72,*
16 *Repromulgated 1-8-75, Amended 5-4-75, 12-30-75, 9-28-81, 11-18-82, Formerly 25-7.15,*
17 *Amended 10-1-86, 4-3-88, 11-13-95, 12-8-03, _____.*

1 **25-7.0461 Capitalization Versus Expensing.**

2 (1) Except as provided in subsections (2)-(11) of this rule, ~~The rules and definitions set forth~~
3 below are intended to establish capitalization versus expensing guidelines and uniform
4 retirement units for natural gas utilities and do not relieve any utility from maintaining its
5 accounts and records in conformity with the Uniform System of Accounts prescribed by the
6 Code of Federal Regulations, Title 18, Subchapter F, Part 201 (2013), ~~as revised April 1,~~
7 ~~1985~~ which is incorporated by reference in Rule 25-7.014. F.A.C. except as provided in
8 subsections (2)-(12) of this rule.

9 (2) For the purposes of this part, the following definitions shall apply:

10 (a) "Book Cost" means the amount at which a retirement unit is included in a plant account,
11 including all components of labor and installation costs without deduction of related
12 provisions for accrued depreciation. This cost should be determined from the utility's records
13 and if this cannot be done, it should be estimated.

14 (b) "Cost" means the original purchased cost plus associated labor and installation costs.

15 (c) "Cost of Removal" means the cost of demolishing, removing, tearing down or otherwise
16 disposing of a retirement unit, including the cost of transportation and handling.

17 (d) "Cradle-To-Grave Accounting" means an accounting method which treats a unit of plant
18 as being in service from the time it is first purchased until it is finally junked or is otherwise
19 finally disposed of. The period in shop for refurbishing, and in stock/inventory awaiting
20 reinstallation are treated as being in service.

21 (e) "Gross Salvage" means the amount received from selling or trading-in a retirement unit;
22 or, if retained, the original (estimated if not known) material cost of the unit. (Original
23 Material Cost = Book Cost Less Labor and Installation Cost)

24 (f) "Item" means a single identifiable unit of plant. Where a dollar amount (viz., \$500
25 minimum for capitalization) is imposed, this amount limit shall apply to the single item and

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1 not to a block or group of such items purchased on one order.

2 (g) "Minor Item" means any part or element of plant which is not designated as a retirement
3 unit, but is a component part of the retirement unit.

4 (h) "Retirement" means a retirement unit or unreplaced minor item which has been removed,
5 sold, abandoned, destroyed, or otherwise removed from service. (Exception see "Cradle-to-
6 Grave")

7 (i) "Retirement Unit" means an item of utility plant which, when placed into service, is
8 capitalized and when removed from service, with or without replacement, is always retired.

9 The "List of Retirement Units Gas Utilities Effective August 21, 1986" ("List of Retirement
10 Units") (10/14), is hereby incorporated by reference into this rule and may be accessed at
11 <http://www.flrules.org>[hyperlink address].

12 (3) All depreciable property is considered as consisting of (a) retirement units and (b) minor
13 items of property. ~~Each utility shall implement the list of retirement units referred to in~~
14 ~~subsection (12) of this rule as of the beginning of the next fiscal year following the adoption of~~
15 ~~this rule.~~ This list can be expanded by any utility without other authorization from this
16 Commission as long as the cost of the additional item is more than \$500. In the case of such
17 expansion, the utility should notify the Division of Economics ~~Commission Clerk~~ within thirty
18 days as to the nature and justification of the expansion.

19 (4) The addition and retirement of retirement units should be accounted for as follows:

20 (a) When a retirement unit is added for the first time at a location, the cost should be added to
21 the appropriate plant account along with associated labor and installation costs.

22 (b) When a retirement unit is replaced, the cost of the replacing item should be accounted for
23 in the same manner as in paragraph (a) if the item is ~~cost meets the criteria set forth in the~~
24 ~~"List of Retirement Units" referred to in subsection (12).~~ Otherwise, the charge should be
25 made to the appropriate expense account.

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1 (c) When a retirement unit is retired, with a replacement that meets the criteria set forth in the
2 "List of Retirement Units," ~~referred to in subsection (12)~~, or without a replacement, the book
3 cost of the retiring unit should be credited to the plant account in which it is included and
4 likewise debited to the associated account reserve. Any cost of removal and gross salvage
5 associated with the retirement should likewise be debited and credited, respectively, to the
6 account reserve. Costs of the retiring unit, removal and salvage should be recorded within one
7 month of the retirement date and may be estimated with corrective adjustment entries made
8 when the transactions are finalized.

9 (5) The addition and retirement of minor items of depreciable property should be accounted
10 for as follows:

11 (a) When a minor item which did not previously exist as a part of a retirement unit at a given
12 location is added, the cost should be accounted for in the same manner as for the addition of a
13 retirement unit if the cost is more than \$500. Otherwise, the charge should be made to the
14 appropriate maintenance expense account.

15 (b) When a minor item having a book cost more than \$500 is retired and not replaced, the
16 book cost along with any associated cost of removal and gross salvage should be accounted
17 for in the same manner as for the retirement of a retirement unit. If, however, the book cost of
18 the minor item retired and not replaced has been accounted for by its inclusion in the
19 retirement unit of which it is a part, no separate credit to the property account or debit to the
20 associated account is required.

21 (c) When a minor item is replaced independently of the retirement unit of which it is a part,
22 the cost of replacement should be charged to the maintenance account appropriate for the item,
23 except that if the replacement effects a substantial betterment (the primary aim of which is to
24 make the property affected more useful, more efficient, of greater durability, or of greater
25 capacity), the excess cost of the replacement over the estimated cost at current prices of

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1 replacing without betterment should be charged to the appropriate plant account.

2 (6) The addition and retirement of meters and regulators should be accounted for as cradle-to-

3 grave. Costs for refurbishing these items should be charged to the appropriate expense

4 accounts.

5 (7) Overhead construction costs such as engineering, supervision, general office salaries and

6 expenses, construction engineering, insurance, taxes, relief and pensions, injuries and damages

7 should be capitalized only if they are directly associated with the construction project.

8 (8) All maintenance costs, whether the work is done by the utility or under contract, should be

9 expensed. Unusual or extraordinary expenses can be amortized over a reasonable period of

10 time as determined by the Commission.

11 (9) Engineering unclassified time should be expensed.

12 (10) The testing on initial installations of mains and services, meters and regulators should be

13 capitalized. Subsequent testing should be expensed. The testing on uprating to higher pressure

14 should be capitalized.

15 (11) The initial purchase and installation of valves and testing thereof should be capitalized.

16 Labor costs associated with locating existing valves, moving existing valves, maintenance and

17 monitoring should be expensed.

18 ~~(12) List of Retirement Units: See "List of Retirement Units (Gas Utilities)", Effective August~~

19 ~~21, 1986 published by the Florida Public Service Commission.~~

20 Rulemaking Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 350.115 FS.

21 History—New 8-21-86, _____.

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Notice of Proposed Rule

PUBLIC SERVICE COMMISSION

RULE NOS.: RULE TITLES:

25-6.014 Records and Reports in General

25-6.015 Location and Preservation of Records

PURPOSE AND EFFECT: The amendments conform the rules to the current federal Uniform System of Accounts applicable to electric utilities. The rules have been generally updated and clarified for greater usability.

Docket No. 140124-PU.

SUMMARY: The amendments clarify and update the rules to current accounting standards and principles as found in the U.S. Code of Federal Regulations. The amendments also eliminate the requirement that electric utilities retain original source documents for a minimum of three years where the documents have been added to a storage and retrieval system, remove provisions of the rules that reiterate statutory language, and reflect accounting practices presently used by electric utilities.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has been prepared by the Agency.

The SERC examined the factors required by Section 120.541(2)(c), F.S., and concluded that the rule amendment will not have an adverse impact on economic growth, business competitiveness, or small business and that there would likely be transactional cost savings to the individual and entities, including government entities, required to comply with the rule. It is anticipated that investor-owned electric utilities may benefit from the rule updating and clarification efforts.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: based upon the information contained in the SERC.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 350.127(2), 366.05(1) FS.

LAW IMPLEMENTED: 350.115, 366.02(2), 366.04(2)(a), (f), 366.05(1), (9), (11), 366.08, 366.093(1) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Pamela H. Page, Office of General Counsel, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, (850)413-6214, php@psc.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:

25-6.014 Records and Reports in General.

(1) Except as modified in subsection (2), ~~e~~Each investor-owned electric utility shall maintain its accounts and records in conformity with the Uniform System of Accounts (USOA) for Public Utilities and Licensees as found in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for Major Utilities (2013) ~~as revised April 1, 2002,~~ which is hereby incorporated by reference into this rule and may be accessed at <http://www.flrules.org> ~~as modified below.~~ All inquiries relating to interpretation of the USOA shall be submitted to the Commission's Division of Accounting and Finance in writing.

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

(3) through (3)(c) No change.

~~(4) Each utility shall furnish to the Commission at such time and in such form as the Commission may require, the results of any required tests and summaries of any required records. The utility shall also furnish the Commission with any information concerning the utility's facilities or operation which the Commission may request~~

and require for determining rates and judging the practices of the utility. For each utility providing data to the Commission, all such data, unless otherwise specified, shall be consistent with and reconcilable with the utility's Annual Report to the Commission.

(5) ~~Upon direction of the Commission, or in the performance of delegated staff duties, any member of the Commission staff may make at any reasonable time a personal visit to the utility's offices or other places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which may appear necessary in the discharge of Commission duties. During such visits authorized by Section 366.08, F.S., the utility shall provide staff members with adequate and comfortable working and filing space, consistent with prevailing conditions and climate and comparable with the accommodations provided to the utility's outside auditors.~~

(6) The Commission prescribes the Uniform System of Accounts for Public Utilities and Licensees, as found in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for Major Utilities (2013) ~~as revised April 1, 2002~~, to be used by Rural Electric Cooperative and Municipal Electric Utilities operating within the State. All inquiries relating to interpretations of the USOA Uniform System of Accounts shall be submitted to the Commission's Division of Accounting and Finance in writing.

Rulemaking Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 350.115, 366.02(2), 366.04(2)(a), (f), 366.05(1), 366.08 FS. History—Amended 7-29-69, 2-4-76, 8-21-79, 1-2-80, 11-18-82, Formerly 25-6.14, Amended 10-1-86, 11-2-87, 7-20-89, 12-27-94, 4-22-96, 3-30-04, _____.

25-6.015 Location and Preservation of Records.

(1) through (2)(a) No change.

(b) The reimbursement requirement in subsection (2) shall be waived:

1. ~~For any utility that makes its out-of-state records available at the utility's office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission's initial request. If the utility demonstrates that 10 working days is not reasonable because of the complexity and nature of the issues involved or the volume and type of material requested, the Commission will may establish a different time frame for the utility to bring records into the state. For individual data requests made during an audit, the response time frame in Rule 25-6.0151, F.A.C., shall control; or~~

2. ~~For a utility whose records are located within 50 miles of the Florida state line.~~

(3) All records shall be preserved in accordance with the Federal Energy Regulatory Commission's regulations, Title 18, Subchapter C, Part 125, Code of Federal Regulations, entitled "Preservation of Records of Public Utilities and Licensees" (2013) ~~as revised, April 1, 2002~~, which is hereby incorporated by reference into this rule, with the exception of the records listed in paragraph (3)(a) of this rule: and may be accessed at <http://www.flrules.org> ~~[hyperlink address]~~. Instead, utilities shall retain records listed in paragraph (3)(a) of this rule for the periods indicated.

(a) No change.

(b) The utility shall not be required to retain original source documents once the documents have been added to a storage and retrieval system that consistently produces clear, readable copies of source documents and the content of the documents is identical to the originals including any handwritten notations on the documents. However, all source documents retained as required by Title 18, Subchapter C, Part 125, Code of Federal Regulations shall be maintained in their original form for a minimum of three years, or for any lesser period of time specified for that type of record in Title 18, Subchapter C, Part 125, Code of Federal Regulations, after the date the document was created or received by the utility. This paragraph does not require the utility to create paper copies of documents where the utility would not otherwise do so in the ordinary course of its business. The Commission will waive the requirement that documents be retained in their original form upon a showing by a utility that it employs a storage and retrieval system that consistently produces clear, readable copies that are substantially equivalent to the originals, and clearly reproduces handwritten notations on documents.

(c) The utility shall maintain written procedures governing the conversion of source documents to a storage and retrieval system, which procedures ensure the authenticity of documents and the completeness of records. Records maintained in the storage and retrieval system must be searchable easy to search and readable easy to read.

Rulemaking Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 366.05(1), (9), (11), 366.08, 366.093(1) FS. History—Amended 7-29-69, 7-19-72, 1-11-76, 9-28-81, 11-18-82, Formerly 25-6.15, Amended 10-1-86, 11-2-87, 6-23-93, 11-13-95, 6-6-04, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Cheryl Bulecza-Banks

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Public Service Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 25, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: Volume 40, Number 24,
February 5, 2014

Notice of Proposed Rule

PUBLIC SERVICE COMMISSION

RULE NOS.: RULE TITLES:
25-7.014 Records and Reports in General
25-7.015 Location and Preservation of Records
25-7.0461 Capitalization Versus Expensing

PURPOSE AND EFFECT: The amendments conform the rules to the federal Uniform System of Accounts applicable to gas utilities. The rules have been generally updated and clarified for greater usability.

Docket No. 140124-PU.

SUMMARY: The amendments conform the rules to current accounting standards and principles as found in the U.S. Code of Federal Regulations. The amendments also revise a reference to Commission accounting procedures, remove provisions of the rules that reiterate statutory language, and reflect accounting practices presently used by gas utilities.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has been prepared by the Agency.

The SERC examined the factors required by Section 120.541(2)(c), F.S., and concluded that the rule amendment will not have an adverse impact on economic growth, business competitiveness, or small business and that there would likely be transactional cost savings to the individual and entities, including government entities, required to comply with the rule. It is anticipated that investor-owned gas utilities may benefit from the rule updating and clarification efforts.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: based upon the information contained in the SERC.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 350.127(2), 366.05(1), (9), (11), 366.08, 366.093(1) FS.

LAW IMPLEMENTED: 350.115, 366.05(1), (9), (11), 366.08, 366.093(1) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Pamela H. Page, Office of General Counsel, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, (850)413-6214, php@psc.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:

25-7.014 Records and Reports in General.

(1) Except as modified in subsection (4), ~~Each~~ natural gas utility shall maintain its accounts and records in conformity with the Uniform System of Accounts for Natural Gas Companies (USOA) as found in the Code of Federal Regulations, Title 18, Subchapter F, Part 201, for Major Utilities (2013) as revised, April 1, 2002, which is hereby incorporated by reference, and may be accessed at <http://www.flrules.org> [hyperlink address] as modified below. All inquiries relating to interpretation of the USOA shall be submitted to the Commission's Division of Accounting and Finance in writing.

(2) through (4) No change.

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

Annual Report to the Commission.

(6) The results of all tests, summaries, records and reports required by the Commission (including the Annual Report) shall, where appropriate, be reported on a term basis rather than a volumetric or MCF basis.

(7) ~~Upon direction of the Commission, or in the performance of delegated staff duties, any member of the Commission staff may make at any reasonable time a personal visit to the utility's offices or other places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which may appear necessary in the discharge of Commission duties. During such visits authorized by Section 366.08, F.S., the utility shall provide staff members with adequate and comfortable working and filing space, consistent with prevailing conditions and climate and comparable with the accommodations provided to the utility's outside auditors.~~

Rulemaking Specific Authority 366.05(1), 350.127(2) FS. Law Implemented 366.05(1), 366.08 FS. History—Amended 7-19-72, Repromulgated 1-8-75, 5-4-75, Amended 12-30-75, 9-28-81, 11-18-82, Formerly 25-7.14, Amended 10-1-86, 4-3-88, 7-20-89, 12-27-94, 4-22-96, 12-8-03, _____.

25-7.015 Location and Preservation of Records.

(1) through (2)(a) No change.

(b) The reimbursement requirement in subsection (2) shall be waived:

~~1. For any utility that makes its out-of-state records available at the utility's office located in Florida or at another mutually agreed upon location in Florida within 10 working days from the Commission's initial request. If the a utility demonstrates that would like more than 10 working days, is not reasonable because of the complexity and nature of the issues involved or the volume and type of material requested, the Commission will establish a different time frame for the utility to bring records into the state it must submit a request for approval of a time extension stating the date by which it would like to make the records available. A request for approval of a time extension shall only be granted for good cause. To establish good cause for a time extension, the utility must show that:~~

~~a. The nature of the issues, the volume of the records, or the type of record is such that assembling and providing the records requires more than 10 days;~~

~~b. The utility has worked diligently to assemble the records; and~~

~~c. The additional time requested is both reasonable and necessary given the utility's particular circumstances.~~

~~For individual data requests made during an audit, the response time frame established in Rule 25-7.0151, F.A.C., shall control; or~~

~~2. For a utility whose records are located within 50 miles of the Florida state line.~~

(3) All records shall be preserved in accordance with the Federal Energy Regulatory Commission's regulations, Title 18, Subchapter F, Part 225, Code of Federal Regulations, entitled "Preservation of Records of Natural Gas Companies" (2013) as revised, April 1, 2002, which is incorporated by reference into this rule, with the exception of the records listed in paragraph (3)(a) of this rule and may be accessed at <http://www.flrules.org>[hyperlink address]. Instead, utilities shall retain records listed in paragraph (3)(a) of this rule for the periods indicated.

(a) No change.

(b) ~~However, All~~ source documents retained as required by Title 18, Subchapter F, Part 225, Code of Federal Regulations, shall be maintained in their original form for a minimum of three years, or for any lesser period of time specified for that type of record in Title 18, Subchapter F, Part 225, Code of Federal Regulations, after the date the document was created or received by the utility. This paragraph does not require the utility to create paper copies of documents where the utility would not otherwise do so in the ordinary course of its business. ~~The~~ A utility may request approval to waive the requirement that documents be retained in their original form. ~~The utility~~ Such request must show that the utility employs a storage and retrieval system that consistently produces clear, readable copies that are identical substantially equivalent to the originals, including any and ~~clearly reproduces~~ handwritten notations on documents.

(c) The utility shall maintain written procedures governing the conversion of source documents to a storage and retrieval system, which procedures ensure the authenticity of documents and the completeness of records. Records maintained in the storage and retrieval system must be searchable easy to search and readable easy to read.

Rulemaking Specific Authority 366.05(1), (9), (11), 366.08, 366.093(1), 350.127(2) FS. Law Implemented 366.05(1), (9), (11), 366.08, 366.093(1) FS. History—Amended 7-19-72, Repromulgated 1-8-75, Amended 5-4-75, 12-30-75, 9-28-81, 11-18-82,

Formerly 25-7.15, Amended 10-1-86, 4-3-88, 11-13-95, 12-8-03, _____.

25-7.0461 Capitalization Versus Expensing.

(1) Except as provided in subsections (2)-(11) of this rule, ~~The rules and definitions set forth below are intended to establish capitalization versus expensing guidelines and uniform retirement units for natural gas utilities and do not relieve any utility from maintaining its accounts and records in conformity with the Uniform System of Accounts prescribed by the Code of Federal Regulations, Title 18, Subchapter F, Part 201 (2013), as revised April 1, 1985 which is incorporated by reference in Rule 25-7.014, F.A.C. except as provided in subsections (2)-(12) of this rule.~~

(2)(a) through (h) No change.

(i) "Retirement Unit" means an item of utility plant which, when placed into service, is capitalized and when removed from service, with or without replacement, is always retired. The "List of Retirement Units Gas Utilities Effective August 21, 1986" ("List of Retirement Units") (10/14), is hereby incorporated by reference into this rule and may be accessed at <http://www.flrules.org>[hyperlink address].

(3) All depreciable property is considered as consisting of (a) retirement units and (b) minor items of property. ~~Each utility shall implement the list of retirement units referred to in subsection (12) of this rule as of the beginning of the next fiscal year following the adoption of this rule.~~ This list can be expanded by any utility without other authorization from this Commission as long as the cost of the additional item is more than \$500. In the case of such expansion, the utility should notify the Division of Economics ~~Commission Clerk~~ within thirty days as to the nature and justification of the expansion.

(4) The addition and retirement of retirement units should be accounted for as follows:

(a) No change.

(b) When a retirement unit is replaced, the cost of the replacing item should be accounted for in the same manner as in paragraph (a) if the item is cost meets the criteria set forth in the "List of Retirement Units," ~~referred to in subsection (12).~~ Otherwise, the charge should be made to the appropriate expense account.

(c) When a retirement unit is retired, with a replacement that meets the criteria set forth in the "List of Retirement Units," ~~referred to in subsection (12),~~ or without a replacement, the book cost of the retiring unit should be credited to the plant account in which it is included and likewise debited to the associated account reserve. Any cost of removal and gross salvage associated with the retirement should likewise be debited and credited, respectively, to the account reserve. Costs of the retiring unit, removal and salvage should be recorded within one month of the retirement date and may be estimated with corrective adjustment entries made when the transactions are finalized.

(5) through (11) No change.

~~(12) List of Retirement Units: See "List of Retirement Units (Gas Utilities)", Effective August 21, 1986 published by the Florida Public Service Commission.~~

Rulemaking Specific Authority 350.127(2), 366.05(1) FS. Law Implemented 350.115 FS. History-New 8-21-86, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Cheryl Bulecza-Banks

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Public Service Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 25, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: Volume 40, Number 24, February 5, 2014

Rules 25-6.014, 25-6.015, 25-7.014,
25-7.015, and 25-7.0461 F.A.C.
Docket No. 140124-PU

STATEMENT OF FACTS AND CIRCUMSTANCES
JUSTIFYING RULE

The amendments conform the rules to current accounting principles and standards as found in the federal Uniform System of Accounts applicable to electric and gas utilities. The amendments reflect record keeping and accounting practices presently used by electric and gas utilities. The rules have also been generally updated and clarified for greater usability.

STATEMENT ON FEDERAL STANDARDS

The proposed rules are more restrictive than the federal standards.

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: October 28, 2014
TO: Pamela Page, Senior Attorney, Office of the General Counsel
FROM: C. Donald Rome, Jr., Public Utility Analyst II, Division of Economics *CDR*
RE: Statement of Estimated Regulatory Costs [**REVISED**] for Proposed Amendments to Rules 25-6.014, 25-6.015, 25-7.014, 25-7.015, and 25-7.0461, Florida Administrative Code (F.A.C.)

The recommended rule revisions are intended to update and clarify certain Commission rules pertaining to investor-owned electric and gas utilities. Amendments to Rule 25-6.014, F.A.C., Records and Reports in General [investor-owned electric utilities], Rule 25-7.014, F.A.C., Records and Reports in General [investor-owned gas utilities], and Rule 25-7.0461, F.A.C., Capitalization Versus Expensing [investor-owned gas utilities], are being recommended to provide the updated reference to the current version of the Uniform System of Accounts included in the Code of Federal Regulations, Title 18, Subchapter C, Part 101, for Major Utilities.

Amendments to Rule 25-6.015, F.A.C., Location and Preservation of Records, are being recommended to clarify that electric utilities may store original source documents in electronic format provided that the document storage and retrieval system consistently produces clear and readable copies identical in content to the originals. Amendments to Rule 25-7.015, F.A.C., Location and Preservation of Records, are being recommended to clarify that gas utilities may request approval to waive the requirement that documents be retained in their original form, provided the utility demonstrates that its document storage and retrieval system consistently produces clear and readable copies identical in content to the originals.

It is anticipated that investor-owned electric and gas utilities may benefit from the recommended rule updating and clarification efforts. As noted in the attached Statement of Estimated Regulatory Costs (SERC), the recommended revisions would be applicable to five electric and eight gas utilities. In consideration of comments received by staff from interested parties, a minor change was made to Section F of the SERC. No workshop was requested in conjunction with the recommended rule revisions. No regulatory alternatives were submitted pursuant to Paragraph 120.541(1)(a), F.S. None of the impact/cost criteria established in Paragraph 120.541(2)(a), F.S., will be exceeded as a result of the recommended revisions.

cc: (Draper, Daniel, Dean, Bulecza-Banks, Maurey, Mailhot, Cibula, SERC file)

FLORIDA PUBLIC SERVICE COMMISSION
STATEMENT OF ESTIMATED REGULATORY COSTS
Rules 25-6.014, 25-6.015, 25-7.014, 25-7.015, 25-7.0461, F.A.C.
REVISED – October 28, 2014

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: The affected entities may benefit from the recommended rule changes. A summary of the recommended rule revisions is included in the attached memorandum to Counsel.

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.

Five electric utilities and eight gas utilities.

(2) A general description of the types of individuals likely to be affected by the rule.

The affected entities are investor-owned electric and gas utilities operating in Florida.

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the Commission 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 Commission.

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" include filing fees, the cost of obtaining a license, the cost of equipment required to be installed or used, procedures required to be employed in complying with the rule, additional operating costs incurred, the cost of monitoring or reporting, and any other costs necessary to comply with the rule.
[120.541(2)(d), F.S.]

- None. The rule will only affect the Commission
- Minimal. Provide a brief explanation.
- Other. Provide an explanation for estimate and methodology used.

If the recommended rule revisions are adopted, affected entities may benefit by being able to store electronic copies in lieu of the original paper documents.

E. An analysis of the impact on small businesses, and 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.
- 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. Any additional information that the Commission determines may be useful.
[120.541(2)(f), F.S.]

- None.

Additional Information:

In consideration of comments received from interested parties, staff decided not to proceed with some of the amendments that originally were recommended to Rules 25-6.015 and 25-7.015, F.A.C. Neither the originally recommended rule amendments nor the revised rule language that is now being recommended would increase regulatory costs in comparison to current agency rules.

G. 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)(g), 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.