

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Proposed Revision of Rule
25-30.115, F.A.C., Uniform
System of Accounts for Water and
Wastewater Utilities

DOCKET NO. 970522-WS
ORDER NO. PSC-97-0890-FOF-WS
ISSUED: July 29, 1997

The following Commissioners participated in the disposition of
this matter:

JULIA L. JOHNSON, Chairman
J. TERRY DEASON
SUSAN F. CLARK
DIANE K. KIESLING
JOE GARCIA

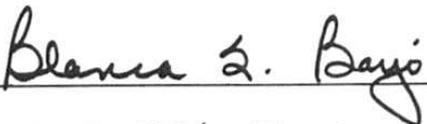
NOTICE OF ADOPTION OF RULE AMENDMENT

NOTICE is hereby given that the Florida Public Service
Commission, pursuant to Section 120.54, Florida Statutes, has
adopted the amendments to Rule 25-30.115, Florida Administrative
Code, relating to uniform system of accounts for water and
wastewater utilities, without changes.

The rule amendments were filed with the Department of State
on July 28, 1997 and will be effective on August 18, 1997. A
copy of the rule as filed with the Secretary of State is attached
to this Notice.

This docket is closed upon issuance of this notice.

By ORDER of the Florida Public Service Commission, this 29th
day of July, 1997.



BLANCA S. BAYÓ, Director
Division of Records & Reporting

(S E A L)

CTM

07631-97

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

~~(1)~~ Water and wastewater utilities shall, effective January 1, 1998 ~~1986~~, maintain their ~~its~~ accounts and records in conformity with the 1996 ~~1984~~ NARUC Uniform Systems of Accounts adopted by the National Association of Regulatory Utility Commissioners. All inquiries related to the interpretation of these uniform systems of accounts shall be submitted to the Commission's Division of Water and Wastewater ~~Department~~ 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 ~~\$750,000~~ or more); Class B (defined as those having annual water or wastewater operating revenues of \$200,000 ~~\$150,000~~ or more but less than \$1,000,000 ~~\$750,000~~); Class C (defined as those having annual water or wastewater revenues of less than \$200,000 ~~\$150,000~~). Copies of these systems of accounts may be purchased from the office of said Association, Post Office Box 684, Washington, D.C. 20044.

~~(2) Accounts 469 and 530 — Guaranteed Revenues for water and wastewater utilities respectively is created effective~~

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~~January 1, 1986. This account shall be credited with revenue collected through Guaranteed Revenues or the Allowance for Funds Prudently Invested.~~

Specific Authority: 367.121(1)(b)(f), F.S.

Law Implemented: 367.121(1)(b), F.S.

History: Amended 2/3/70, 9/12/74, 1/2/79, 8/21/79, 9/6/85, formerly 25-10.04, Transferred from 25-10.004 11/9/86, 08/18/97.