

FLORIDA PUBLIC SERVICE COMMISSION

Item 12

VOTE SHEET

December 1, 2020

FILED 12/4/2020
DOCUMENT NO. 13121-2020
FPSC - COMMISSION CLERK

Docket No. 20200191-GU – Petition for approval of amortization rate for Starnik customer information system and other software accounting adjustments, by Florida City Gas.

Issue 1: Should the Commission approve FCG’s request to establish new subaccounts within FERC account 303 – Miscellaneous Intangible Plant for its Starnik CIS software and traditional capitalized software arrangements, and, if so, what are the appropriate corresponding depreciation rates?

Recommendation: Yes, new subaccounts within FERC account 303 – Miscellaneous Intangible Plant and annual depreciation rates applicable to FCG’s new Starnik CIS software and traditional software arrangements should be approved. The Commission should approve the establishment of subaccount 303.20 – Software as a Service – 20 years, for the Starnik CIS software. The appropriate annual depreciation rate for this subaccount is 5 percent. The Commission should also approve the establishment of two subaccounts for traditional capitalized software arrangements, subaccount 303.01 - Software Non-Enterprise, and subaccount 303.02 - Computer Software. The appropriate annual depreciation rates for traditional capitalized software for subaccounts 303.01 and 303.02 are 10 percent and 8.3 percent, respectively. As proposed by FCG, the Company should transfer all plant balances to and record all future acquisition amounts of Starnik CIS software and traditional software arrangements in these proposed subaccounts.

APPROVED

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS’ SIGNATURES

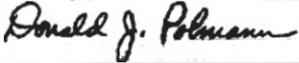
MAJORITY

DISSENTING











REMARKS/DISSENTING COMMENTS:

Docket No. 20200191-GU – Petition for approval of amortization rate for Starnik customer information system and other software accounting adjustments, by Florida City Gas.

(Continued from previous page)

Issue 2: If the Commission approves staff’s recommendation in Issue 1, should any accounting entries or adjustments be authorized, and if so, what should be the effective date?

Recommendation: If the Commission approves staff’s recommendation in Issue 1, staff recommends the Commission authorize accounting entries to reflect the new amortization rate, but the implementation date of the adjustments should be on the date of the issuance of a final Commission Order in this docket, rather than August 1, 2020, as proposed by FCG.

APPROVED as modified.
- The depreciation date should be the inservice date of August 1, 2020

Issue 3: Should the Commission approve FCG’s request to establish new sub-accounts within FERC Account 303 – Miscellaneous Intangible Plant for its future SaaS arrangements, and, if so, what are the appropriate corresponding depreciation rates?

Recommendation: No. The Commission should deny FCG’s request to establish new sub-accounts within FERC Account 303 – Miscellaneous Intangible Plant for its future SaaS software arrangements.

APPROVED

Issue 4: Should this docket be closed?

Recommendation: If no protest to this proposed agency action is filed by a substantially affected person within 21 days of the issuance of the order, a consummating order should be issued and the docket should be closed.

APPROVED