

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: June 3, 2026

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Jennifer Augspurger, Senior Attorney, Office of the General Counsel *JLA*

RE: Docket No.: 20260022-WS; Statements of Estimated Regulatory Costs (SERCs) for rules in this docket.

Attached are the Statements of Estimated Regulatory Costs (SERCs) for rules in this docket.

Please add these documents to the docket file.

Thank you.

Attachments:
SERCs (including SERC memo)

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 11, 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

SERCS FOR RULES TO BE AMENDED

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 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 25-30.037, 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 ☐

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 25-30.037, 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 25-30.110, 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 ☐

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 25-30.110, 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 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 25-30.115, 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 ☐ 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 25-30.115, 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 25-30.140, 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 ☐

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 25-30.140, 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 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 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 ☐

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 25-30.433, 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 25-30.433, 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 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 25-30.444, 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 ☐

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 25-30.444 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 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 25-30.445, 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.]

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☐ 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

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☒ 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.]

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2. Changes to the market value of goods and services produced, provided, or sold.
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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.]

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