STATE OF FLORIDA

ADRIA E. HARPER
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Public Service Commission

June 16, 2026

SENT VIA EMAIL
Mark.Buckles@eog.myflorida.com

Mark Buckles, Director
Rule Ombudsman in
The Executive Office of the Governor

Re: Docket No. 20260022-WS: Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444 and 25-30.445, F.A.C.

Dear Mr. Buckles:

The Florida Public Service Commission proposed the above-listed rules at their regular agenda conference on June 2, 2026. The Commission has determined that these rules will affect small businesses. Accordingly, pursuant to Section 120.54(3)(b)2.b.(I), Florida Statutes, attached is a copy of the Florida Administrative Register (FAR) notice of the proposed rules, which was published in the June 15, 2026 edition of the FAR.

Also attached is a copy of the statements of estimated regulatory costs (SERCs). The SERCs each conclude that the proposed rule amendments will not have an adverse effect on small business.

We have also attached a copy of the OFARR rulemaking notification form.

If there are any questions with respect to these rules, please contact me at (850) 413-6584 or jaugspur@psc.state.fl.us.

Sincerely,

JENNIFER AUGSPURGER
Senior Attorney

Enclosures

cc: Office of the Commission Clerk

Notice of Proposed Rule

PUBLIC SERVICE COMMISSION
RULE NOS.:RULE TITLES:
25-30.033 Application for Original Certificate of Authorization and Initial Rates and Charges
25-30.037 Application for Authority to Transfer
25-30.0372 Alternative Procedure for Establishing Rate Base Value of Acquired Utility System
25-30.110 Records and Reports; Annual Reports
25-30.115 Uniform System of Accounts for Water and Wastewater Utilities
25-30.140 Depreciation
25-30.433 Rate Case Proceedings
25-30.444 Utility Reserve Fund
25-30.445 General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding

PURPOSE AND EFFECT: To update and clarify the rules, including to incorporate current Uniform System of Accounts references, as well as to effectuate the statutory rule review mandated by 120.5435, F.S.

Docket No. 20260022-WS

SUMMARY: These proposed amended rules incorporate and implement the current National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water Utilities and the National Association of Regulatory Utility Commissioners Uniform System of Accounts for Wastewater Utilities (collectively, NARUC USOA), update the Commission forms which reference the NARUC USOA and which are incorporated by reference in the rules, update the reference to a current version of a Code of Federal Regulations provision, and provide necessary updates to conform to Commission practice and procedure.

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 SERCs can be viewed in their entirety on the Commission's website at https://www.floridapsc.com/pscfiles/library/filings/2026/03316-2026/03316-2026.pdf. The SERCs examined the factors required by Section 120.541(2), F.S., and concluded that the proposed rules will not likely increase regulatory costs, including any transactional costs or have an adverse impact on business competitiveness, productivity, or innovation in excess of $1 million in the aggregate within five years of implementation. The proposed rules would have no impact on small business, would have no implementation cost to the Commission or other state and local government entities, and would have no impact on small cities or counties.

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), 367.081(2)(c), 367.0811(11), 367.0812(5), 367.121, 367.121(1), 367.121(1)(a), 367.121(1)(b), 367.121(1)(f), 367.1213, 367.0814, F.S.

LAW IMPLEMENTED: 350.115, 350.127(2), 367.031, 367.045, 367.071, 367.081, 367.081(2), 367.081(2)(c), 367.0811, 367.0812, 367.0812(1), 367.0814, 367.0822, 367.121, 367.121(1), 367.121(1)(a), 367.121(b), 367.1213, 367.145(2), 367.156(1), F.S.

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: Jennifer Augspurger, Office of General Counsel, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850, (850)413-6199, jaugspur@psc.state.fl.us.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) Each applicant for an original certificate of authorization and initial rates and charges must ~~shall~~ file with the Commission Clerk the information set forth in paragraphs (a) through (q). Form PSC 1001 (06/26) ~~(12/15)~~, entitled "Application for Original Certificate of Authorization for a Proposed or Existing System Requesting Initial Rates and Charges," ~~which is~~ incorporated by reference in this rule and ~~is~~ available at https://flrules.org/Gateway/reference.asp?No=Ref-19629 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06237~~, is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with this subsection. This form is also available on the Commission's website at ~~Web site,~~ www.floridapsc.com.

(a) through (c) No change.

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

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

2. No change.

(e) No change.

(f) No change.

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

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

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

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

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

1. through 2. No change.

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

4. No change.

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

1. No change.

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

3. No change.

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

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

2. No change.

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

4. No change.

(l) No change.

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

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

(o) No change.

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

1. The existing and projected cost of the system(s) and associated depreciation by year until design capacity is reached using the NARUC USOA ~~National Association of Regulatory Utility Commissioners (NARUC) 1996 Uniform System of Accounts (USOA)~~, ~~which is~~ incorporated by reference in Rule 25-30.115, F.A.C. The applicant must ~~shall~~ identify the year that 80 percent of design capacity is anticipated. If the utility will be built in phases, this applies ~~shall apply~~ only to the first phase;

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

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

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

5. No change.

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

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

(q) A tariff containing all rates, classifications, charges, rules, and regulations which must ~~shall~~ be consistent with Chapter 25-9, F.A.C. Form PSC 1010 (06/26) ~~(12/15)~~, entitled "Water Tariff," ~~which is~~ incorporated by reference in this rule and ~~is~~ available at http://flrules.org/Gateway/reference.asp?No=Ref-19634, ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06247~~ and Form PSC 1011 (06/26) ~~(12/15)~~, entitled "Wastewater Tariff," ~~which is~~ incorporated by reference in this rule and ~~is~~ available at http://flrules.org/Gateway/reference.asp?No=Ref-19635 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-~~

~~06248~~, are example tariffs that may be completed by the applicant and included in the application. These forms may also be obtained from the Commission's website at~~,~~ www.floridapsc.com.

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

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

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

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

(b) A discounted monthly AFUDC rate calculated in accordance with subsection 25-30.116(3), F.A.C., will ~~shall~~ be used to ensure ~~insure~~ that the annual AFUDC charged does not exceed authorized levels.

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

Rulemaking Authority 350.127(2), 367.121, 367.1213 FS. Law Implemented 367.031, 367.045, 367.1213 FS. History–New 1-27-91, Amended 11-30-93, 1-4-16,________.

25-30.037 Application for Authority to Transfer.

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

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

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

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

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

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

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

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

(c) Form PSC 1005 (06/26) ~~(12/15)~~, entitled "Application for Transfer of Certificates or Facilities from a Regulated Utility to Another Regulated Utility," ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at http://flrules.org/Gateway/reference.asp?No=Ref-19630 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06242~~, Form PSC 1006 (06/26) ~~(12/15)~~, entitled "Application for Transfer of an Exempt Entity to a Regulated Utility, or Transfer of a Utility in a Non-jurisdictional County to a Regulated Utility That Results in a System Whose Service Transverses County Boundaries," ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at http://flrules.org/Gateway/reference.asp?No=Ref-19631 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06243~~, Form PSC 1007 (06/26) ~~(12/15)~~, entitled "Application for a Transfer of Majority Organizational Control of a Regulated Utility," ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at http://flrules.org/Gateway/reference.asp?No=Ref-19632 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-06244~~, and Form PSC 1008 (06/26) ~~(12/15)~~, entitled "Application for Transfer of Facilities from a Regulated Utility to an Exempt Entity Other Than a Governmental Authority," ~~which is~~ incorporated by reference in this rule and ~~which is~~ available at http://flrules.org/Gateway/reference.asp?No=Ref-19633 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-~~

~~06245~~, are example applications that may be completed by the applicant and filed with the Office of Commission Clerk to comply with subsection (2), (3), (4), or (5)~~,~~ below, respectively. These forms may also be obtained from the Commission's website at~~,~~ www.floridapsc.com.

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

(a) through (b) No change.

(c) The certificated name, address, telephone number, certificate number(s), authorized representative, and, if available, the email address and fax number of the utility/seller;

(d) The complete name, address, telephone number, Federal Employer Identification Number, authorized representative and, if available, the email address and fax number of the buyer(s) and the new name of the utility if the buyer plans to operate under a different name;

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

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

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

2. No change.

(g) through (h) No change.

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

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

1. through 7. No change.

8. A statement that the utility's books and records will be maintained using the NARUC USOA ~~1996 National Association of Regulatory Utilities Commissioners (NARUC) Uniform System of Accounts (USOA)~~, incorporated by reference in Rule 25-30.115, F.A.C.; and~~,~~

9. No change.

(k) No change.

(l) To demonstrate the financial ability of the buyer to maintain and operate the acquired utility, the buyer must ~~shall~~ provide:

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

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

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

1. An explanation of the buyer's experience in the water or wastewater industry; and~~,~~

2. No change.

(n) No change.

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

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

(q) A statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and in compliance with all applicable standards set by the Department of Environmental Protection (DEP) or, if the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer must ~~shall~~ provide a description of the repairs or improvements that have been identified, the governmental authority that required the repairs or improvements, if applicable, the approximate cost to complete the repairs or improvements, and any agreements between the seller and buyer regarding who will be responsible for any identified repairs or improvements;

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

1. through 2. No change.

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

4. No change.

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

(t) No change.

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

(v) No change.

(3) For t~~T~~ransfer of an exempt entity to a regulated utility, or transfer of a utility in a nonjurisdictional county to a regulated utility that results in a system whose service transverses county boundaries,~~.~~ e~~E~~ach applicant must ~~shall~~ file with the Commission the information set forth in paragraphs (a) through (f)~~,~~ below:~~.~~

(a) through (b) No change.

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

(d) No change.

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

(f) No change.

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

(a) through (b) No change.

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

(d) No change.

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

(a) through (b) No change.

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

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

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

2. No change.

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

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

(e) No change.

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

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

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

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

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

(2) Appraisals.

(a) No change.

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

(c) through (d) No change.

(e) A licensed appraiser will be included on the Commission's list of approved licensed appraisers by submitting all of the following by email to appraiserlist@psc.state.fl.us or by mail to the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850:

1. No change.

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

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

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

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

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

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

(a) through (b) No change.

(c) Form PSC 1035 (03/24), entitled "Water and/or Wastewater Cumulative Present Value of the Revenue Requirements for Alternate Rate Base Worksheet" (CPVRR), ~~which is~~ incorporated by reference in this rule and available at ~~may be obtained from~~ http://www.flrules.org/Gateway/reference.asp?No=Ref-16589, must be included in the petition to show the 5-year projected rate impact required by Section 367.0811(5)(e), F.S. The form can also be found at www.floridapsc.com~~,~~ or be obtained from the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850.

(d) No change.

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

(f) No change.

(4) No change.

(5) Notice. At the time the petition is filed with the Commission, the acquiring utility must provide a draft notice for review by Commission staff. Commission staff will review the draft notice within 7 days. Once staff has approved the notice, the acquiring utility must provide notice by U.S. Mail ~~regular mail~~ to the Office of Public Counsel and by either U.S. Mail ~~regular mail~~ or personal service to each customer and owner of property located within the service area for both the acquiring utility and the utility being acquired, to the extent the utilities' customers are within the Commission's jurisdiction. The notice required by this rule may be combined with the notice of Application for Authority to Transfer issued pursuant to Rule 25-30.030, F.A.C., or for existing customers, the notice may be included in their next bill. The notice must contain:

(a) through (h) No change.

Rulemaking Authority 367.0811(11), FS. Law Implemented 367.0811, FS. History–New 5-15-24, Amended ______.

25-30.110 Records and Reports; Annual Reports.

(1) Records.

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

1. through 2. No change.

(b) through (c) No change.

(2) No change.

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

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

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

(c) No change.

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

(a) Class A and B utilities must file the annual report on Commission Form PSC-1032 (06/26) ~~(5/22)~~, entitled "Class "A" or "B" Water and/or Wastewater Utilities (Gross Revenue ~~Revenues~~ of More Than $350,000 Each ~~$200,000 and more~~) Annual Report," ~~which is~~ incorporated by reference in ~~into~~ this rule and available at http://flrules.org/Gateway/reference.asp?No=Ref-19636. This form is also available on the Commission's website at www.floridapsc.com ~~may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-15172~~.

(b) Class C utilities must file the annual report on Commission Form PSC 1033 (06/26) ~~(5/22)~~, entitled "Class "C" Water and/or Wastewater Utilities (Gross Revenue ~~Revenues~~ of L~~l~~ess T~~t~~han $350,000 ~~$200,000~~ E~~e~~ach) Annual Report," ~~which is~~ incorporated by reference in ~~into~~ this rule and available at http://flrules.org/Gateway/reference.asp?No=Ref-19637. This form is also available on the Commission's website at www.floridapsc.com ~~may be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-15174~~.

(c) No change.

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

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

(b) through (d) No change.

(6) Delinquent Reports.

(a) No change.

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

1. No change.

2. $13.50 per day for Class B utilities; and~~,~~

3. No change.

(c) No change.

(7) Incomplete Reports.

(a) No change.

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

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

2. Form PSC 1033 (06/26) ~~(5/22)~~ for Class C utilities.

(c) No change.

(8) No change.

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

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

Water and wastewater utilities must ~~shall~~, effective January 1, 2027 ~~1998~~, maintain their accounts and records in conformity with the National Association of Regulatory Utility Commissioners ~~1996 NARUC~~ "Uniform System ~~Systems~~ of Accounts for Water Utilities" (adopted October 8, 2024; corrected January 24, 2025) and the "Uniform System of Accounts for Wastewater Utilities" (adopted November 13, 2024; corrected April 4, 2025 and August 27,

2025) (collectively, NARUC USOA), ~~adopted by the National Association of Regulatory Utility Commissioners, which is~~ incorporated by reference in this rule. All inquiries related to the interpretation of the NARUC USOA must ~~these uniform systems of accounts shall~~ be submitted to the Commission's Division of Accounting and Finance in writing. Copies of the NARUC USOA may be inspected and examined at no cost at the Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399 or at the Florida Department of State, R.A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399. ~~Note: The National Association of Regulatory Utility Commissioners published separate uniform systems of accounts for three classes of water and wastewater utilities: Class A (defined as those having annual water or wastewater operating revenues of $1,000,000 or more); Class B (defined as those having annual water or wastewater operating revenues of $200,000 or more but less than $1,000,000); Class C (defined as those having annual water or wastewater revenues of less than $200,000).~~ Copies of the NARUC USOA ~~these systems of accounts~~ may be purchased online from the NARUC Store at www.naruc.org. ~~the office of said Association, Publications, National Association of Regulatory Utility Commissioners, 1101 Vermont Avenue, N.W., Suite 200, Washington, D.C. 20005, at (202)898-2200, or at http://www.naruc.org/about.cfm?c=staff.~~

Rulemaking Authority 367.121(1)(b), (f) FS. Law Implemented 367.121(1)(b) FS. History–New 2-3-70, Amended 9-12-74, 1-2-79, 8-21-79, 9-25-85, Formerly 25-10.04, 25-10.004, Amended 8-17-96,_____.

25-30.140 Depreciation.

(1) For the purpose of the rule, the following definitions apply:

(a) Account – Water and wastewater plant accounts are defined in the NARUC USOA, incorporated by reference in ~~Uniform System of Accounts adopted by~~ Rule 25-30.115, F.A.C.

(b) through (e) No change.

(f) Average Service Life Depreciation Rate - The depreciation rate based on the expected average service to be experienced by the investment or account in question.

$$\text{A.S.L. Rate} = \frac{100\% - \text{Average Net Salvage \%}}{\text{Average Service Life}}$$

~~A.S.L. Rate = 100% – Average Net Salvage %~~
~~Average Service Life~~

(g) Capitalization – Measures of the propriety of capitalization versus expensing as follows:

1. No change.

2. Any replacement with a retirement unit that materially enhances the value, use, life expectancy, strength or capacity of the asset prior to replacement must ~~shall~~ be capitalized.

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

(h) No change.

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

(j) through (l) No change.

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

(n) through (cc) No change.

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

(a) through (b). No change.

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

1. through 4. No change.

5. [5] Franchise costs must ~~shall~~ be amortized over a period of 40 years unless a specific time period is designated in the utility franchise agreement.

(3)(a) Average service life depreciation rates based on guideline lives and salvages must ~~shall~~ be used in any Commission proceeding in which depreciation rates are addressed, except for those utilities using depreciation rates in accordance with the requirements listed in subsections (6) and (7) of this rule. A utility must ~~shall~~ also implement the applicable guideline rates for any new plant to be placed in service.

(b) A utility may implement applicable guideline rates without specific approval by the Commission. Guideline rates, if implemented for any account, must be implemented for all accounts. If a utility implements applicable guideline rates outside of a rate proceeding, the utility must ~~shall~~ provide written notification to the Director of Economics within 30 days of such implementation.

(c) If guideline depreciation rates have been implemented, the rates must ~~shall~~ not be changed unless approved by the Commission.

(4)(a) All Class A and B utilities must ~~shall~~ maintain depreciation rates and reserve activity data by account as prescribed by this Commission.

(b) All Class C utilities must ~~shall~~ maintain depreciation rates and reserve activity data by total depreciable plant, function or account as prescribed by this Commission.

(5) Computation of depreciation expense. Regulatory book depreciation expense must ~~shall~~ be computed on a monthly basis in conformity with group depreciation accounting procedures.

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

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

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

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

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

3. through 4. No change.

(7)(a) A Class A, B, or C utility may apply for guidelines for a proposal for implementation of remaining life depreciation rates if the utility has maintained both plant activity data by account and accumulated provision for depreciation (reserve) data by account, function or total depreciable plant generally in accord with the applicable Uniform System of Accounts for either at least ten years or since the inception of the utility, whichever is less.

(b) No change.

(8) No change.

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

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

(c) Any composite rate used must ~~shall~~ be recalculated each year based on the applicable plant balances and depreciation rates.

Rulemaking Authority 350.127(2), 367.121(1) FS. Law Implemented 350.115, 367.081(2), 367.121(1) FS. History–New 3-22-84, Formerly 25-10.32, 25-10.032, Amended 11-10-86, 5-8-88, 11-21-95, 12-4-03, 5-29-08,_______.

25-30.433 Rate Case Proceedings.

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

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

(a) through (d) No change.

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

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

(a) No change.

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

(c) Any testimony, complaints and comments of the utility's customers and others with knowledge of the infrastructure and operational conditions of the utility's plant and facilities; and~~,~~

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

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

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

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

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

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

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

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

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

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

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

(13) No change.

(14) Interest expense to be included in the calculation of income tax expense must ~~shall~~ be the amount derived by multiplying the amount of the debt components of the reconciled capital structure times the average weighted cost of the respective debt components. Interest expense must ~~shall~~ include an amount for the parent debt adjustment in those cases covered by Rule 25-14.004, F.A.C. Interest must ~~shall~~ also be imputed on deferred investment tax credits in those cases covered by 26 CFR Part 1, s. 1.46-6(b)(2)(i), (3) and (4)(ii) (April 7, 2008), incorporated by reference herein and which may be accessed at https://flrules.org/Gateway/reference.asp?No=Ref-19640 ~~issued May 22, 1986~~, and effective for property constructed or acquired on or after August 15, 1971.

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

25-30.444 Utility Reserve Fund.

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

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

1. Projects to repair or replace existing utility infrastructure that is nearing the end of its useful life or is detrimental to water quality or reliability of service that is recorded in the ~~National Association of Regulatory Utility Commissioners (NARUC)~~ ~~Uniform System of Accounts (~~NARUC USOA~~)~~, water utility plant account numbers 304, 305, 306, 307, 308, 309, 310, 311, 320, 330, 331, 333, 334, 335, 336, 337, and 339, and wastewater utility plant account numbers 354, 355, 360, 361, 362, 363, 364, 365, 366, 367, 368, 370, 371, 374, 375, 380, 381, 382, and 389, incorporated by reference in Rule 25-30.115, F.A.C.;

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

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

4. through 5. No change.

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

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

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

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

4. No change.

(c) When evaluating whether the utility's request to create a utility reserve fund is the most appropriate methodology to address the utility's eligible future infrastructure repair and replacement projects, the following additional factors will be considered:

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

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

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

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

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

6. No change.

(2) UTILITY RESERVE FUND FILING REQUIREMENTS. Each applicant that requests approval to create a utility reserve fund must ~~shall~~ provide the following information to the Commission. The request may be filed as a stand-alone application or in conjunction with an application for rate increase filed pursuant to Section 367.081(2)(a), 367.0814, or 367.0822, F.S. If the request is filed in conjunction with an application for rate increase that also requires the applicant's general information, paragraphs (2)(a), (b), and (c)~~,~~ may be omitted from the utility reserve fund portion of the joint application. A utility that qualifies for staff assistance as provided by subsection 25-30.455(1), F.A.C., may also request assistance with the utility reserve fund process.

(a) through (d) No change.

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

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

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

3. A detailed description of the reason(s) each repair or replacement project is necessary to maintain or improve the quality or reliability of the water or wastewater service, including whether any asset will be replaced prior to the end of its average service life as provided by Rule 25-30.140, F.A.C.;~~,~~

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

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

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

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

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

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

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

11. No change.

(f) through (h) No change.

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

(j) through (m) No change.

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

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

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

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

(d) No change.

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

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

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

(a) through (d) No change.

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

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

1. through 2. No change.

3. A statement explaining how the utility will reimburse the utility reserve fund for the emergency disbursement through future funding sources, such as, government assistance, insurance benefits, manufacturer warranties, bank loans, or utility investment. If no funding sources will be available for reimbursement of the utility reserve fund, the utility must ~~shall~~ either provide a statement describing how the utility reserve fund project(s) or timeline may be modified to address the project funding needs without modifying the amount of the utility reserve fund surcharge, or provide the information required in subsection (5), below, to request a modification of the utility reserve fund surcharge.

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

(a) No change.

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

(6) FINAL DISPOSITION OF UTILITY RESERVE FUND.

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

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

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

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

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

(d) If the utility fails to follow through with the eligible project(s) covered by the utility reserve fund or comply with the security, fund maintenance, or reporting requirements set forth in this rule, the Commission will ~~shall~~ initiate a review of the utility reserve fund and surcharge to determine whether the utility reserve fund and surcharge should be discontinued and whether all monies in the reserve fund should be refunded to the customers with interest in accordance with Rule 25-30.360, F.A.C.

Rulemaking Authority 350.127(2), 367.081(2)(c), 367.121 FS. Law Implemented 367.081(2)(c) FS. History–New 6-20-17, Amended ________.

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

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

(a) The name of the applicant as it appears on the applicant's certificate and the address of the applicant's principal place of business;~~.~~

(b) The type of business organization under which the applicant's operations are conducted; if the applicant is a corporation, the date of incorporation; the names and addresses of all persons who own 5 percent or more of the applicant's stock; or the names and addresses of the owners of the business;~~.~~

(c) The number(s) of the Commission order(s), if any, in which the Commission most recently considered the applicant's rates for the system(s) involved;~~.~~

(d) The address within the service area where the application is available for customer inspection during the time the rate application is pending; and~~.~~

(e) No change.

(2) In a limited proceeding application:

(a) Each schedule must be cross-referenced to identify related schedules;~~.~~

(b) Except for handwritten official company records, all data in the petition and application must be typed; and~~.~~

(c) No change.

(3) No change.

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

(a) through (c) No change.

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

(e) No change.

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

1. No change.

2. The total cost by primary account pursuant to the NARUC USOA, incorporated by reference in Rule 25-30.115, F.A.C. ~~Uniform System of Accounts~~;

3. through 4. No change.

(g) through (l) No changes.

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

1. No change.

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

(n) No change.

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

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

2. No change.

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

(a) through (b) No changes.

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

1. through 2. No change.

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

4. No change.

(d) through (h) No change.

(6) through (7) No change.

Rulemaking Authority 350.127(2), 367.121(1)(a) FS. Law Implemented 367.081, 367.0812, 367.0822, 367.121(1)(a), 367.145(2) FS. History–New 3-1-04, Amended 5-30-17, 5-16-22,____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Amber Norris
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Public Service Commission
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 2, 2026
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 26, 2026 (Volume 52, Number 59).

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 criterial established in Section 120.541((2)(a) – (e), F.S., will be exceeded as a result of the proposed revisions to these rules.

cc: SERC File

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.033, F.A.C., Application for Original Certificate of Authorization and Initial Rates and Charges

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)

   Yes ☐ No ☒

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of $200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

   Yes ☐ No ☒

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

(1) Is likely to have an adverse impact on any of the following in excess of $1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth	Yes ☐	No ☒
Private-sector job creation or employment	Yes ☐	No ☒
Private-sector investment	Yes ☐	No ☒

(2) Is likely to have an adverse impact on any of the following in excess of $1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)	Yes ☐	No ☒
Productivity	Yes ☐	No ☒
Innovation	Yes ☐	No ☒

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of $1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes ☐ No ☒

Economic Analysis: Rule 25-30.033, F.A.C., is being updated to clarify and incorporate current (2024) NARUC Uniform System of Accounts (USOA) references for water and wastewater utilities.

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

(1) The number of individuals and entities likely to be required to comply with the rule.

Number of entities likely to be required to comply with this rule are 124 water utilities and 86 wastewater utilities regulated by the PSC.

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

None.

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

(1) The cost to the agency to implement and enforce the rule.

☒ None. To be done with the current workload and existing staff.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

☒ None. The rule will only affect the agency.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

☒ None.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. “Transactional costs” may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

☐ None. The rule will only affect the agency.

☒ Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is $30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of $1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.033, F.A.C.

☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) “Small business” is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than $5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the $5 million net worth requirement shall include both personal and business investments.

☐ No adverse impact on small business.

☒ Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is $30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of $1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.033, F.A.C.

☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

☒ No impact on small cities or small counties.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

☒ No regulatory alternatives were submitted.

☐ A regulatory alternative was received from

☐ Adopted in its entirety.

☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.037, F.A.C., Application for Authority to Transfer.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.] (See Section E. below for definition of small business.)

Yes ☐ 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 regulatedutilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of $1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.0372, F.A.C.

☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) “Small business” is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than $5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the $5 million net worth requirement shall include both personal and business investments.

☐ No adverse impact on small business.

☒ Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is $30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of $1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.0372, F.A.C.

☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

☒ No impact on small cities or small counties.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

☒ No regulatory alternatives were submitted.

☐ A regulatory alternative was received from

☐ Adopted in its entirety.

☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission

STATEMENT OF ESTIMATED REGULATORY COSTS

Rule 25-30.433, 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.]

☐ None. The rule will only affect the agency.

☒ Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is $30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of $1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.445, F.A.C.

☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) “Small business” is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than $5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the $5 million net worth requirement shall include both personal and business investments.

☐ No adverse impact on small business.

☒ Minimal. Provide a brief explanation. The cost to purchase a copy of a 2024 NARUC "Uniform System of Accounts for Water Utilities" or a NARUC "Uniform System of Accounts for Wastewater Utilities" via NARUC's website is $30 per manual. The modified rule will affect approximately 124 water and 86 wastewater regulated utilities. There may be additional costs to certain utilities to hire an accountant or consultant to aid in any changes necessary to its books and records. However, the cost will not be in excess of $1 million in the aggregate within 5 years after the implementation of the proposed amendments to Rule 25-30.445, F.A.C.

☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

☒ No impact on small cities or small counties.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: None.

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- [x] 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.

Office of Fiscal Accountability and Regulatory Reform (OFARR)

Rulemaking Notification Form

(Executive Order 11-211 and Directive dated November 11, 2019, require agencies submit all rulemaking notices to OFARR at least seven days prior to submission to the Florida Administrative Register or FAR for publication)

To: **OFARR Director**

Submitted By: **Name, Title:** Jennifer Augspurger, Senior Attorney

Agency, Board: Florida Public Service Commission

Phone Number: 850-413-6584

Rulemaking Notification for:

Rule Number(s):	Rules 25-30.115, 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444 and 25-30.445, F.A.C.
Rule Summary:	Rules 25-30.115, Uniform System of Accounts for Water and Wastewater Utilities; 25-30.033, Application for Original Certificate of Authorization and Initial Rates and Charges; 25-30.037, Application for Authority to Transfer; 25-30.0372, Alternative Procedure for Establishing Rate Base Value of Acquired Utility System; 25-30.110, Records and Reports, Annual Reports; 25-30.140, Depreciation; 25-30.433, Rate Case Proceedings; 25-30.444, Utility Reserve Fund; and 25-30.445, General Information and Instructions Required of Water and Wastewater Utilities in an Application for a Limited Proceeding.
Summary of proposed changes:	The purpose of this rulemaking is to amend Rule 25-30.115, F.A.C., to ensure alignment with the most recent NARUC USOA, to update the reference to a provision of the Code of Federal Regulations in Rule 25-30.433, and to otherwise update and clarify the rules per Section 120.5435, F.S., in particular Rule 25-30.0372, F.A.C. In addition, these amendments provide necessary updates to Commission forms referenced in the above-mentioned rules. Rules 25-30.033, 25-30.037, 25-30.0372, 25-30.110, 25-30.140, 25-30.433, 25-30.444, and 25-30.445, F.A.C., currently contain references to the 1996 USOA.

☐ The FAR notice will include more than one rule.

☐ The FAR notice will include new rules.

☒ The FAR notice will include amendments to existing rules.

Date: Date request sent to OFARR: N/A Date of anticipated publication: Published 6/15/26

Does this rule qualify for Rules Ombudsman review in accordance with section 120.54(3)(b), F.S.? ☒ Yes ☐ No

Please complete this Rulemaking Notification Form (RNF) when submitting rulemaking to OFARR pursuant to Executive Order 11-211 and Directive dated November 11, 2019. If any information or documentation is incomplete or missing the rule packet will be returned without review. OFARR will indicate what information is needed. The revised rule packet in its entirety must be resubmitted.

Rulemaking Notification Form

1. Proposed Rulemaking Activity:

☐ Notice of Rule Development – Attach the proposed Notice. If no rule text is available, provide clear and succinct explanatory detail as to why this rulemaking is necessary.

☒ Notice of Proposed Rule – Attach the proposed Notice, SERC Checklist, and SERC (if required), all forms and materials incorporated by reference required by the rule in an appropriate format.

☐ Notice of Emergency Rule – Attach the proposed Notice. Explain fully why emergency rulemaking is appropriate.

☐ Notice of Change – Attach the proposed Notice. Explain fully why a change is required per Florida Statutes, section 120.54(3)(d)1. and include all correspondence from the Joint Administrative Procedures Committee (JAPC) or the public. If no document(s) exist, provide a summary of any comments the agency has received from public hearings or workshops held.

☐ Notice of Withdrawal – Attach the proposed Notice. Explain fully why it is necessary to withdraw the rulemaking. Include any JAPC correspondence.

☐ Other – Attach the proposed Notice. Include detailed information about the rulemaking.

2. Is this rulemaking included in the agency's Annual Regulatory Plan?

Yes ☒ **No** ☐

3a. Do any of the amendments or new rules:

Increase Fees? **Yes** ☐ **No** ☒ **N/A** ☐

If yes, list each rule and the amount of the fee increase(s).

Increase Regulation? **Yes** ☐ **No** ☒ **N/A** ☐

(i.e., Additional Licensure, Continuing Education Requirements, etc.)

If yes, list each rule that will increase regulation.

3b. For each new rule, the following information is required:

Rule Number: **Rule Title:**

Statute Authorizing Rulemaking: **Statutory language authorizing rulemaking authority:**

Statute Mandating Rulemaking: **Statutory language requiring rulemaking:**

Rulemaking Notification Form

New rule is due to a Legislative change occurring within the past 24 months: Yes ☐ No ☐	**Provide chapter law and effective date:**

List each new rule separately.
Use Addendum 3b. to list additional new rules if there will be more than one new rule in the FAR notice.

4. Has the agency received comment(s) either from the public or JAPC regarding rulemaking since the last rulemaking notification?
Yes ☐ No ☒

If yes, please summarize the comment(s) including the agency response(s) and attach any applicable documentation.

For Notice of Proposed Rules Only

5. Describe the public need for the proposed rule(s)/amendment(s) by providing clear and succinct explanatory detail of how the proposed rule will address that need.

The proposed rule amendments are a result of the Commission's rule review required by Section 120.5435, Florida Statutes. Overall, the proposed rule amendments update and clarify the rules. The proposed amendments concern water and wastewater utilities. The regulation of utilities is in the public interest. The rulemaking, to amend Rule 25-30.115, F.A.C., Uniform System of Accounts for Water and Wastewater Utilities, and all related rules referencing the subject Uniform System of Accounts (USOA), was initiated to replace references to the outdated USOA with references to the current NARUC USOA, to update a reference to a Code of Federal Regulations provision in Rule 25-30.433, F.A.C., and to propose other amendments to provide necessary updates and clarification. The NARUC USOA updates remove accounts associated with technologies no longer in existence, updates gross revenue thresholds for classifying various classes of water and wastewater utilties, permits the NARUC USOA accounts to align more closely with U.S. Generally Accepted Accounting Principles.

6. Has the agency received, been made aware of, contemplated, or reviewed any lower cost regulatory alternatives (LCRA)?
Yes ☐ No ☒

Describe in detail the agency response to the LCRA.

7. Summarize qualitative and quantitative *benefits* of the proposed rule(s)/amendment(s). Benefits may include but are not limited to: productivity, efficiency, employment and accessibility, enhancement of health and safety, and protection of the environment.

See attached SERCs.

Rulemaking Notification Form

8. Summarize qualitative and quantitative *costs* of the proposed rule(s)/amendment(s). Costs may include but are not limited to: cost to government in administering the regulation, costs to businesses and professionals in complying with the regulation, adverse effects on the economy, private markets, health, safety and the environment.

See attached SERCs.

9. Is the rulemaking authority mandatory or discretionary?

Mandatory ☐ **Discretionary** ☒

Please provide a clear and concise explanation including **specific statutory authority with sub-sections** that support this determination.

The Florida Public Service Commission's authority over water and wastewater utilities specifically flows from Chapter 367, Florida Statutes (Fla. Stat.) (particularly Sections 367.011 and 367.121, Fla, Stat.). The commission is authorized to prescribe, by rule, a uniform system and classification of accounts for all utilities by Section 367.121(1)(b), Fla. Stat.

Rulemaking Notification Form

This addendum should be used in conjunction with the Rulemaking Notification Form to list additional new rules that will be part of the same FAR notice. Use as many addendums as necessary to list all new rules.

Addendum 3b

For each new rule, the following information is required:

Rule Number: ______ **Rule Title:** ______

Statute Authorizing Rulemaking: ______

Statutory language authorizing rulemaking authority: ______

Statute Mandating Rulemaking: ______

Statutory language requiring rulemaking: ______

New rule is due to a Legislative change occurring within the past 24 months: Yes ☐ No ☐

Provide chapter law and effective date ______

List each new rule separately.