

DECISION MEMORANDUM

**TO: COMMISSIONER KJELLANDER
COMMISSIONER SMITH
COMMISSIONER REDFORD
COMMISSION SECRETARY
COMMISSION STAFF**

RUL-U-07-03

FROM: DON HOWELL

DATE: AUGUST 6, 2007

**SUBJECT: UPDATING THE COMMISSION'S SYSTEMS OF ACCOUNTS RULES,
DOCKET NO. 31-1201-0701**

Idaho Code § 61-524 authorizes the Commission to “establish a system of accounts to be kept by the public utilities subject to its jurisdiction.” Accordingly, the Commission has promulgated a Uniform Systems of Accounts (USOA) for regulated utilities in IDAPA 31.12.01. The Commission’s USOA Rules adopt the accounting rules promulgated by the Federal Communications Commission (FCC) and the Federal Energy Regulatory Commission (FERC) relating to telephone, natural gas, and electric utilities. The Commission’s USOA Rules for water utilities adopt standards promulgated by the National Association of Regulatory Utility Commissioners (NARUC). The proposed amendments are attached for your review and approval.

Staff is recommending that the Commission update its USOA Rules by adoption of the current CFR codes. Staff is also recommending some housekeeping changes including: adoption of Rule 8 (Incorporation by Reference); updating addresses and websites; and updating mailing addresses and telephone numbers.

COMMISSION DECISION

Does the Commission wish to update its USOA Rules to reflect the changes outlined above?



Don Howell

**IDAPA 31
TITLE 12
CHAPTER 01**

**31.12.01 – SYSTEMS OF ACCOUNTS FOR PUBLIC UTILITIES
REGULATED BY THE IDAHO PUBLIC UTILITIES COMMISSION**

008. INCORPORATION BY REFERENCE (RULE 8).

Rule 101, 102, 103 and 104 incorporate by reference various federal accounting regulations and accounting standards issued by the National Association of Regulatory Utility Commissioners. Each applicable rule identifies the issuing entity for each regulation or standard and indicates where the incorporated materials may be obtained. Incorporated materials are also available for inspection and copying at the offices of the Idaho Public Utilities Commission and the Idaho State Law Library. ()

0089. -- 100. (RESERVED).

101. UNIFORM SYSTEM OF ACCOUNTS FOR ELECTRIC UTILITIES (RULE 101).

The Commission adopts by reference the Uniform System of Accounts for Major (previously Class A and B) Electric Utilities contained in the Code of Federal Regulations, Title 18, Part 101 (April 1, 2007), available from the ~~Publications Division~~, U.S. Government Printing Office, Washington, D.C. 20402 Superintendent of Documents, Attn: New Orders, PO Box 371954, Pittsburg, PA 15250-7954. The incorporated material is also available in electronic format at www.gpoaccess.gov/nara. For payment by credit card, call toll-free 866-512-1800. ~~These regulations, which were most recently revised in the Federal Register of October 3, 1985, 50 Fed.Reg. 40358, can be found in the annual volumes of the Code of Federal Regulations from 1986 through 1992.~~ The accounts adopted by reference are adopted for convenience of establishing uniform systems of accounts only for accounting and reporting and do not bind the Commission in any manner to any particular ratemaking treatment of items in those accounts. All ~~Class A and B~~ Major electrical corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (7-1-93)()

102. UNIFORM SYSTEM OF ACCOUNTS FOR GAS UTILITIES (RULE 102).

The Commission adopts by reference the Uniform System of Accounts for Major (previously Class A and B) Natural Gas Companies contained in the Code of Federal Regulations, Title 18, Part 201 (April 1, 2007), available from the Publications Division, U.S. Government Printing Office, Washington, D.C. 20402 Superintendent of Documents, Attn: New Orders, PO Box 371954, Pittsburg, PA 15250-7954. The incorporated material is also available in electronic format at www.gpoaccess.gov/nara. For payment by credit card, call toll-free 866-512-1800. ~~These regulations, which were adopted in the Federal Register of June 21, 1960, 25 Fed.Reg. 5616, can be found in the annual volumes of the Code of Federal Regulations from 1961 through 1992.~~ The accounts adopted by reference are adopted for convenience of establishing uniform systems of accounts only for accounting and reporting and do not bind the Commission in any manner to any particular ratemaking treatment of items in those accounts. All ~~Class A and B~~ Major gas corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (7-1-93)()

103. UNIFORM SYSTEM OF ACCOUNTS FOR TELEPHONE UTILITIES (RULE 103).

The Commission adopts by reference the Uniform System of Accounts for Class A and B Telephone Utilities contained in the Code of Federal Regulations, Title 47, Part 32 (October 1, 2007), available from the Publications Division, U.S. Government Printing Office, Washington, D.C. 20402 Superintendent of Documents, Attn: New Orders, PO Box 371954, Pittsburg, PA 15250-7954. The incorporated material is also available in electronic format at www.gpoaccess.gov/nara. For payment by credit card, call toll-free 866-512-1800. ~~These regulations, the majority of which were revised in the Federal Register of December 2, 1986, 51 Fed.Reg. 43499, and which were last amended in the Federal Register of December 7, 1988, 53 Fed.Reg. 49322, can be found in the annual volumes of the Code of Federal Regulations from 1988 through 1992.~~ The accounts adopted by reference are adopted for convenience of establishing uniform systems of accounts only and do not bind the Commission in any manner to any particular ratemaking treatment of items in those accounts. All Class A and B telephone corporations subject to the regulatory authority of the Idaho Public Utilities Commission are

required to maintain their regulatory books according to the system of accounts adopted by this rule. (7-1-93)()

104. UNIFORM SYSTEM OF ACCOUNTS FOR WATER UTILITIES (RULE 104).

The Commission adopts by reference the Uniform System of Accounts for Class A and B Water Utilities, 1996 ~~version~~ edition, published by the National Association of Regulatory Utility Commissioners (NARUC), available from NARUC at ~~1201 Constitution Avenue N.W., Suite 1102, P.O. Box 684~~ 1101 Vermont Avenue, NW, Suite 200, Washington, D.C. 20044-0684 20005. The Uniform System of Accounts may be purchased from NARUC by calling 202-898-2280 or ordered online at www.naruc.org/storeindex.cfm. The accounts adopted by reference are adopted for the convenience of establishing uniform systems of accounts only and do not bind the Commission in any manner to any particular ratemaking treatment of items in these accounts. All Class A and B water corporations subject to the regulatory authority of the Idaho Public Utilities Commission are required to maintain their regulatory books according to the system of accounts adopted by this rule. (7-1-98)()