(text box: 1)BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

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| IN THE MATTER OF THE AMENDMENTS TO RULES GOVERNING SYSTEMS OF ACCOUNTS FOR CLASS A AND B WATER PUBLIC UTILITIES, IDAPA 31.12.01.104 | )  )  )  )  )  )  ) | CASE NO. 31-1201-9701  ADOPTION OF PENDING RULE  GENERAL ORDER NO. 195 |

In this General Order, the Commission issues pending rules that adopt  the 1996 updated version of the Uniform System of Accounts for Class A and B Water Utilities published by the National Association of Regulatory Commissioners (NARUC).  On June 24, 1997, the Commission issued a Notice of Proposed Rulemaking requesting written comments on the Commission’s proposed amendments  and establishing a comment deadline of August 27, 1997.  The Notice was published in the Administrative Bulletin (Vol. No. 97-8 at p. 187) on August 6, 1997.  The Commission received comments by Legislative Services and Commission Staff.  Legislative Services indicates that the Senate and House Subcommittees for Review of Administrative Rules examined the proposed changes to the Commission’s System of Accounts Rules and reported that “no objections will be filed.”  The Commission Staff recommends adoption of the 1996 version of the Uniform System of Accounts.  Accordingly, the Commission adopts the proposed rule as our pending rule.  Idaho Code § 67-5224.    Appendix A to this Order is the Notice of Pending Rule suitable for transmission to the Administrative Rules Coordinator.

BACKGROUND

The Commission’s Systems of Accounts for Public Utilities Rules currently adopt by reference the NARUC Uniform System of Accounts regulations.  The rules prescribe the manner in which utility accounting records are to be kept.  The Systems of Accounts regulations for Class A and B Water Utilities have recently been updated.  The Commission is proposing to adopt the 1996 updated version of the Uniform System of Accounts published by the National Association of Regulatory Utility Commissioners (NARUC).

Existing Rule 104 (IDAPA 31.12.01.104) adopts by reference the Uniform System of Accounts (USOA) for Class A and B Water Utilities based upon the 1984 version.  The Commission proposed to adopt the 1996 version of the USOA published by the National Association of Regulatory Utility Commissioners, 1201 Constitution Avenue N.W., PO Box 684, Washington, D.C. 20044-0684.

 Pursuant to the Idaho Administrative Procedures Act, the Commission’s Notice of Proposed Rule was published in the Administrative Bulletin on August 6, 1997.  See Vol. No. 97-8 at p. 187.  In its Notice, the Commission requested that interested persons desiring to comment do so on or before August 27, 1997.  The Commission received timely comment from Legislative Services and Commission Staff.  Legislative Services indicated that the Senate and House Subcommittees for Review of Administration Rules examined the proposed changes to the Commission’s Systems of Accounts Rules and reported that “no objections will be filed.”  Commission Staff recommended adoption of the 1996 version of the Uniform System of Accounts.

ULTIMATE FINDINGS OF FACT AND CONCLUSIONS OF LAW

The Commission is authorized pursuant to Idaho Code § 61-524 to promulgate System of Accounts Rules for public utilities.  The Commission finds that the proposed amendments to its System of Accounts Rules are reasonable.  A pending rule becomes final and effective on July 1 following the conclusion of the Legislative session at which the rule was submitted for review, in this instance July 1, 1998.  We conclude that it is in the public interest for us to adopt this pending rule contingent upon legislative review.

GENERAL ORDER

IT IS HEREBY ORDERED and the Commission does hereby amend the System of Accounts Rule 104 (IDAPA 31.12.01.104) by adopting the 1996 updated version of the Uniform System of Accounts for Class A and B Water Utilities published by the National Association of Regulatory Utility Commissioners (NARUC), as proposed and published in the  Administrative Bulletin, Vol. No. 97-8 dated August 6, 1997.

IT IS FURTHER ORDERED that this pending rule shall become effective July 1, 1998, pending legislative review by the 1998 Legislature.

THIS IS A FINAL GENERAL ORDER.  Any person interested in this General Order (or in issues finally decided by this Order) may petition for reconsideration within twenty-one (21) days of the service date of this Order with regard to any matter decided in this Order.  Within seven (7) days after any person has petitioned for reconsideration, any other person may cross-petition for reconsideration.  See Idaho Code § 61-626.

DONE by Order of the Idaho Public Utilities Commission at Boise, Idaho this                  day of September 1997.

                                                                                                                                      DENNIS S. HANSEN, PRESIDENT

                                                                                           RALPH NELSON, COMMISSIONER

MARSHA H. SMITH, COMMISSIONER

ATTEST:

Myrna J. Walters

Commission Secretary

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**COMMENTS AND ANNOTATIONS**

Text Box 1:

**TEXT BOXES**

Office of the Secretary

Service Date

September 19, 1997