

Case Nos. 1D98-0713 and 1D98-0727

Florida Water Services Corporation vs. Florida Public Service Commission ("PSC");
Sugarmill Woods Civic Association, Inc. vs. Southern States Utilities, Inc. and the
PSC
vs. Joseph J. DeRouin, et al.

PSC Docket No. 920199-WS

**DOCKET NO. 920199-WS
1992 FPSC RATE CASE**

LATE FILED HEARING EXHIBIT NO. 37

TITLE

**AMOUNT OF CIAC IN TOTAL
THAT HAS BEEN TAXED AND NOT TAXED**

WITNESS

BRUCE GANGNON

DOCKET 920199-WS

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 920199-WS EXHIBIT NO. 37
COMPANY/
WITNESS: B. Gangnon
DATE: _____

DOCUMENT NUMBER-DATE
13957 NOV 30 1992
FPSC-RECORDS/REPORTS

FILE: SSUCIAC

	SSU			VGU			DUI		
	TAXABLE	NON TAXABLE	SSU TOTAL	TAXABLE	NON TAXABLE	VGU TOTAL	TAXABLE	NON TAXABLE	DUI TOTAL
BALANCE 12/31/86	a) (5,311)	15,664,376	15,659,065	(112,384)	7,974,056	7,861,672	0	14,971,747	14,971,747
ADDITIONS	417,077	2,246,733	2,663,810	576,759	175,898	752,657	2,688,317	0	2,688,317
BALANCE 12/31/87	411,766	17,911,109	18,322,875	464,375	8,149,954	8,614,329	2,688,317	14,971,747	17,660,064
RETIREMENTS		(574)	(574)						
ADDITIONS	1,030,286	22,434,437	23,464,723	965,645		965,645	2,830,431	0	2,830,431
BALANCE 12/31/88	1,442,052	40,344,972	41,787,024	1,430,020	8,149,954	9,579,974	5,518,748	14,971,747	20,490,495
ADDITIONS	1,627,558	1,301,365	2,928,923	436,392	104,867	541,259	1,626,376	0	1,626,376
BALANCE 12/31/89	3,069,610	41,646,337	44,715,947	1,866,412	8,254,801	10,121,213	7,145,124	14,971,747	22,116,871
ADDITIONS	1,854,436	3,768,785	5,613,221	858,548		858,548	4,403,051	0	4,403,051
BALANCE 12/31/90	4,914,046	45,415,122	50,329,168	2,724,960	8,254,801	10,979,761	11,548,175	14,971,747	26,519,922
RETIREMENTS									
ADDITIONS	1,762,185	(117,678)	1,624,507	304,702	736,552	1,041,254	886,925	0	886,925
BALANCE 12/31/91	<u>6,656,231</u>	<u>45,297,444</u>	<u>51,953,675</u>	<u>3,029,662</u>	<u>8,991,353</u>	<u>12,021,015</u>	<u>12,435,100</u>	<u>14,971,747</u>	<u>27,406,847</u>

SUMMARY

BALANCE 12/31/86	(5,311)	15,664,376	15,659,065	(112,384)	7,974,056	7,861,672	0	14,971,747	14,971,747
RETIREMENTS	0	(574)	(574)	0	0	0	0	0	0
ADDITIONS	6,661,542	29,633,642	36,295,184	3,142,046	1,017,297	4,159,343	12,435,100	0	12,435,100
	<u>6,656,231</u>	<u>45,297,444</u>	<u>51,953,675</u>	<u>3,029,662</u>	<u>8,991,353</u>	<u>12,021,015</u>	<u>12,435,100</u>	<u>14,971,747</u>	<u>27,406,847</u>

a) Negative balance results from debits being in the taxable CIAC accounts at 12/31/86.

	SEABOARD			UF			TOTAL		
	TAXABLE	NON TAXABLE	SEABOARD TOTAL	TAXABLE	NON TAXABLE	UF TOTAL	TAXABLE	NON TAXABLE	CONSOLIDATED TOTAL
BALANCE 12/31/86	0	923,144	923,144	0	1,409,946	1,409,946	(117,695)	40,943,269	40,825,574
ADDITIONS	258,248		258,248	225,260	0	225,260	4,165,661	2,422,631	6,588,292
BALANCE 12/31/87	258,248	923,144	1,181,392	225,260	1,409,946	1,635,206	4,047,966	43,365,900	47,413,866
RETIREMENTS							0	(574)	(574)
ADDITIONS	14,403		14,403	207,752	0	207,752	5,048,517	22,434,437	27,482,954
BALANCE 12/31/88	272,651	923,144	1,195,795	433,012	1,409,946	1,842,958	9,096,483	65,799,763	74,896,246
ADDITIONS	0		0	473,119	0	473,119	4,163,445	1,406,212	5,569,657
BALANCE 12/31/89	272,651	923,144	1,195,795	906,131	1,409,946	2,316,077	13,259,928	67,205,975	80,465,903
ADDITIONS	3,917		3,917	363,177	0	363,177	7,473,129	3,768,785	11,241,914
BALANCE 12/31/90	276,568	923,144	1,199,712	1,269,308	1,409,946	2,679,254	20,733,057	70,974,760	91,707,817
RETIREMENTS		(53,282)	(53,282)	(87,696)	(915,137)	(1,002,833)	(87,696)	(968,419)	(1,056,115)
ADDITIONS	535		535	223,081		223,081	3,157,428	618,874	3,776,302
BALANCE 12/31/91	277,103	869,862	1,146,965	1,404,693	494,809	1,899,502	23,802,789	70,625,215	94,428,004

SUMMARY

BALANCE 12/31/86	0	923,144	923,144	0	1,409,946	1,409,946	(117,695)	40,943,269	40,825,574
RETIREMENTS	0	(53,282)	(53,282)	(87,696)	(915,137)	(1,002,833)	(87,696)	(968,993)	(1,056,689)
ADDITIONS	277,103	0	277,103	1,492,389	0	1,492,389	24,008,180	30,650,939	54,659,119
	277,103	869,862	1,146,965	1,404,693	494,809	1,899,502	23,802,789	70,625,215	94,428,004