

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Disposition of) DOCKET NO. 940156-WS
contributions-in-aid-of-) ORDER NO. PSC-95-0695-FOF-WS
construction (CIAC) gross-up) ISSUED: June 12, 1995
funds collected by ALOHA)
UTILITIES, INC. in Pasco County.)
_____)

The following Commissioners participated in the disposition of this matter:

SUSAN F. CLARK, Chairman
J. TERRY DEASON
JOE GARCIA
JULIA L. JOHNSON
DIANE K. KIESLING

ORDER APPROVING DISPOSITION OF
UNCLAIMED GROSS-UP REFUNDS

BY THE COMMISSION:

Aloha Utilities, Inc. (Aloha or utility) is a Class A utility which provides water and wastewater service to approximately 9,987 water and 9,484 wastewater customers in Pasco County. According to its 1993 annual report, gross operating revenues were \$1,557,638 for the water system and \$2,088,093 for the wastewater system. Net operating income was \$38,675 for water and \$92,725 for wastewater.

By Order No. PSC-94-0444-FOF-WS, issued on April 13, 1994, we required Aloha to refund \$6,216 plus accrued interest through the date of refund, for gross-up collected in excess of the tax liability resulting from the collection of taxable contributions-in-aid-of-construction (CIAC) in 1991. Orders Nos. 16971 and 23541, provided that refunds should be made on a pro rata basis to those persons who contributed the taxes. We required the utility to complete the refunds within six months, and submit copies of canceled checks, credits applied to monthly bills or other evidence which verifies that the refunds had been made, within 30 days from the date of refund.

On December 20, 1994, the utility submitted copies of the 25 payment checks which were mailed on December 15, 1994. After allowing time for the receipt of cancelled checkss, the utility reported that two refunds totalling \$26.68 remained unclaimed. This amount represents .39 percent of the refunds ordered. Aloha

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indicated that numerous attempts were made to locate those customers whose checks were returned in the mail.

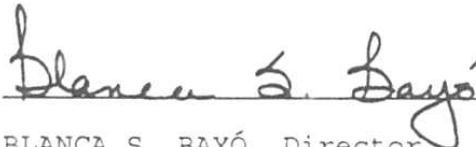
According to the utility's 1993 annual report, the utility was 96.45 percent contributed for the water system and 87.04 percent contributed for the wastewater system. Based on the foregoing, we find it appropriate to credit CIAC to Aloha in the amount of \$26.68 in unclaimed refunds. Of this amount, \$12.54 shall be allocated to water and \$14.14 shall be allocated to wastewater, based on the ratio of water service availability charges to wastewater service availability charges.

Based on the foregoing, it is, therefore,

ORDERED by the Florida Public Service Commission that Aloha Utilities, Inc. shall credit its contributions-in-aid-of-construction account in the amount of \$12.54 for water and \$14.14 for wastewater, to account for the unclaimed refunds in this docket. It is further

ORDERED that this docket shall be closed.

By ORDER of the Florida Public Service Commission, this 12th day of June, 1995.



BLANCA S. BAYÓ, Director
Division of Records and Reporting

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