

**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. 141**

**TITLE**

**CIAC NOT SUBJECT TO GROSS-UP (PRE-1987)  
BY SYSTEM AND POST-1987 CIAC FOR THOSE  
SYSTEMS WITHOUT GROSS-UP AUTHORITY.**

**WITNESS**

**JUDY KIMBALL**

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET  
NO. 920199-WS EXHIBIT NO. 141  
COMPANY/  
WITNESS: Judy Kimball  
DATE: \_\_\_\_\_

DOCUMENT NUMBER DATE

13975 NOV 30 1992

FPSC-RECORDS/REPORTING

CIACGROS

SOUTHERN STATES UTILITES, INC.  
 DOCKET NUMBER 920199-WS  
 LATE FILED EXHIBIT # 141  
 CIAC NOT SUBJECT TO GROSS-UP, BY SYSTEM  
 THROUGH 12/31/91

SYSTEMS	PRE 1987 CIAC NON-TAXABLE	POST 1987 CIAC NON-TAXABLE (1)	POST 1987 TAXABLE CIAC WHERE GROSS-UP NOT ALLOWED (2)	POST 1987 TAXABLE CIAC WHERE GROSS-UP NOT AUTHORIZED
=====	=====	=====	=====	=====
WATER				
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1518 AMELIA ISLAND	1,467,299.50	0.00	240,074.99	0.00
990 APACHE SHORES	10,025.50	0.00	1,625.00	0.00
332 APPLE VALLEY	285,418.00	0.00	23,917.20	0.00
784 BAY LAKE ESTATES	0.00	9,982.00	1,200.00	0.00
886 BEACON HILLS	1,491,941.76	0.00	137,814.51	0.00
472 BEECHER'S POINT	0.00	22,772.00	8,786.00	0.00
2202 BURNT STORE	0.00	440,978.76	71,798.72	0.00
555 CARLTON VILLAGE	20,243.00	0.00	15,013.00	0.00
335 CHULUOTA	78,316.26	0.00	18,945.00	0.00
1117 CITRUS PARK	107,221.50	0.00	2,900.00	0.00
9001 CITRUS SPRINGS UTILITIES	45,340.00	0.00	0.00	267,863.00
2401 COVERED BRIDGE	0.00	93,595.00	5,520.00	0.00
984 CRYSTAL RIVER HIGHLANDS	116,766.00	0.00	1,145.00	0.00
105 DAETWYLER SHORES	500.00	0.00	393.00	0.00
2201 DEEP CREEK	0.00	312,720.96	184,772.45	0.00
18001 DELTONA LAKES	3,148,257.00	0.00	0.00	4,137,308.00
336 DOL RAY MANOR	100.00	0.00	0.00	0.00
334 DRUID HILLS	4,900.00	0.00	300.00	0.00
557 EAST LAKE HARRIS ESTATES	1,075.00	0.00	675.00	0.00
18002 ENTERPRISE	187,761.00	0.00	0.00	0.00
324 FERN PARK	16,859.05	0.00	973.00	0.00
552 FERN TERRACE	12,275.00	0.00	1,915.00	0.00

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673 FISHERMAN'S HAVEN	0.00	35,272.00	127.00	0.00
772 FOUNTAINS	21,650.00	0.00	12,750.00	0.00
679 FOX RUN	0.00	98,497.00	7,200.00	0.00
556 FRIENDLY CENTER	1,967.00	0.00	500.00	0.00
1298 GENEVA LAKE ESTATES	9,825.00	0.00	2,075.00	0.00
215 GIBSONIA ESTATES	0.00	0.00	5,400.00	0.00
992 GOLDEN TERRACE	7,645.00	0.00	0.00	0.00
986 GOSPEL ISLAND	0.00	0.00	825.00	0.00
575 GRAND TERRACE	0.00	39,700.00	8,100.00	0.00
326 HARMONY HOMES	1,125.00	0.00	0.00	0.00
438 HERMITS COVE	2,985.00	0.00	1,225.00	0.00
1902 HERSHALL HEIGHTS	0.00	31,178.14	2,388.00	0.00
558 HOBBY HILLS	270.00	0.00	0.00	0.00
573 HOLIDAY HAVEN	0.00	32,164.00	850.00	0.00
121 HOLIDAY HEIGHTS	0.00	15,600.00	0.00	0.00
570 IMPERIAL TERRACE	0.00	50,314.00	450.00	0.00
780 INTERCESSION CITY	8,976.00	0.00	4,200.00	0.00
470 INTERLACHEN LK EST.	33,569.00	0.00	4,750.00	0.00
1802 JUNGLE DEN	0.00	13,289.00	575.00	0.00
1279 KEYSTONE CLUB ESTATES	0.00	0.00	5,000.00	0.00
1094 KEYSTONE HEIGHTS	70,902.00	0.00	28,744.00	0.00
1701 KINGSWOOD	0.00	0.00	140.00	0.00
701 LAKE AJAY	0.00	75,339.00	6,475.00	0.00

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325 LAKE BRANTLEY	13,910.00	0.00	1,450.00	0.00
104 LAKE CONWAY	440.00	0.00	0.00	0.00
210 LAKE GIBSON	113,115.55	0.00	12,210.00	0.00
323 LAKE HARRIET	55,050.00	0.00	3,525.00	0.00
1054 LAKEVIEW VILLAS	0.00	0.00	0.00	0.00
2901 LEHIGH	1,929,078.00	0.00	0.00	1,298,872.00
675 LEILANI HEIGHTS	26,062.50	0.00	3,500.00	0.00
26001 MARCO ISLAND	2,083,292.00	0.00	0.00	2,588,983.00
26002 MARCO SHORES	163,812.00	0.00	0.00	83,947.00
11001 MARION OAKS	166,633.80	0.00	0.00	663,637.20
330 MERIDITH MANOR	62,290.50	0.00	7,445.00	0.00
562 MORNINGVIEW	3,855.00	0.00	300.00	0.00
993 OAK FORREST	2,100.00	0.00	5,675.00	0.00
1702 OAKWOOD	0.00	580.00	1,400.00	0.00
214 ORANGE HILLS	2,545.00	0.00	700.00	0.00
579 PALISADES	0.00	0.00	1,080.00	0.00
559 PALM MOBILE HOME PARK	675.00	0.00	0.00	0.00
440 PALM PORT	8,900.00	0.00	3,975.00	0.00
1429 PALM TERRACE	0.00	147,983.00	140.00	0.00
2301 PALM VALLEY	0.00	4,050.00	3,209.00	0.00
444 PARK MANOR	0.00	0.00	0.00	0.00
564 PICCIOLA ISLAND	13,978.00	0.00	4,390.00	0.00
9002 PINE RIDGE	11,135.00	0.00	0.00	361,556.00

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782 PINE RIDGE ESTATES	7,875.00	0.00	22,025.00	0.00
553 PINEY WOODS	14,260.00	0.00	2,950.00	0.00
987 POINT O'WOODS	0.00	86,169.00	18,675.00	0.00
443 POMONA PARK	6,975.00	0.00	5,100.00	0.00
1095 POSTMASTER VILLAGE	44,212.00	0.00	7,000.00	0.00
578 QUAIL RIDGE ESTATES	0.00	0.00	150.00	0.00
2302 REMINGTON FOREST	0.00	65,275.00	1,350.00	0.00
442 RIVER GROVE	0.00	0.00	150.00	0.00
439 RIVER PARK	5,800.40	0.00	3,975.00	0.00
985 ROLLING GREEN	0.00	35,000.00	8,775.00	0.00
988 ROSEMONT	0.00	17,420.00	1,200.00	0.00
1115 SALT SPRINGS	24,213.50	0.00	1,938.00	0.00
1118 SAMIRA VILLAS	0.00	0.00	510.00	0.00
448 SARATOGA HARBOUR	655.00	0.00	1,450.00	0.00
19001 SEABOARD	524,775.84	0.00	0.00	220,803.16
2501 SHADOWBROOK	0.00	0.00	0.00	0.00
473 SILVER LAKE OAKS	0.00	4,815.00	0.00	0.00
574 SILVER LAKES	0.00	229,786.00	91,083.43	0.00
551 SKYCREST	18,518.99	0.00	875.00	0.00
27001 SPRING HILL	2,433,299.00	0.00	0.00	4,505,405.00
471 ST. JOHNS HIGHLANDS	6,724.00	0.00	1,200.00	0.00
565 STONE MOUNTAIN	1,875.00	0.00	225.00	0.00
212 SUGAR CREEK	10,050.00	0.00	1,350.00	0.00

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1801 SUGAR MILL	0.00	600,489.00	38,484.16	0.00
989 SUGAR MILL WOODS	0.00	613,906.00	186,405.80	0.00
28001 SUNNY HILLS	82,418.00	0.00	0.00	30,019.00
560 SUNSHINE PARKWAY	33,226.00	0.00	600.00	0.00
781 TROPICAL PARK	23,643.75	0.00	4,785.40	0.00
106 UNIVERSITY SHORES	2,610,099.91	0.00	137,696.26	0.00
1901 VALRICO	0.00	0.00	0.00	0.00
567 VENETAIN VILLAGE	8,012.50	0.00	6,225.00	0.00
1601 VENICE GARDENS	3,639,843.95	0.00	207,245.07	0.00
576 WEDGEWOOD	0.00	0.00	0.00	0.00
447 WELAKA	2,900.00	0.00	1,850.00	0.00
566 WESTERN SHORES	12,990.00	0.00	37,221.00	0.00
122 WESTMONT	0.00	20,505.00	2,995.00	0.00
783 WINDSONG	29,850.00	0.00	3,600.00	0.00
888 WOODMERE	569,313.00	0.00	56,050.00	0.00
446 WOOTEN	275.00	0.00	2,075.00	0.00
1427 ZEPHYR SHORES	96,381.00	0.00	5,850.00	0.00
SEWER				
1518 AMELIA ISLAND	1,984,815.80	0.00	217,070.48	0.00
990 APACHE SHORES	1,262.50	0.00	700.00	0.00
332 APPLE VALLEY	80,278.00	0.00	0.00	0.00
886 BEACON HILLS	2,130,370.39	0.00	194,625.00	0.00

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472 BEECHER'S POINT	0.00	14,911.00	1,180.00	0.00
2202 BURNT STORE	0.00	501,006.14	30,463.04	0.00
335 CHULUOTA	44,835.45	0.00	2,850.00	0.00
1117 CITRUS PARK	103,174.50	0.00	0.00	0.00
9001 CITRUS SPRINGS UTILITIES	500.00	0.00	0.00	14,026.00
2401 COVERED BRIDGE	0.00	193,021.00	3,840.00	0.00
2201 DEEP CREEK	0.00	2,870,186.77	12,120.50	0.00
18001 DELTONA LAKES	440,869.00	0.00	0.00	102,625.00
18002 ENTERPRISE	63,111.00	0.00	0.00	0.00
673 FISHERMAN'S HAVEN	0.00	45,740.00	0.00	0.00
340 FL. CENTRAL COMMERCE PK	0.00	479,413.00	32,000.50	0.00
679 FOX RUN	0.00	177,323.00	11,200.00	0.00
573 HOLIDAY HAVEN	0.00	68,300.00	0.00	0.00
1802 JUNGLE DEN	0.00	27,000.00	0.00	0.00
210 LAKE GIBSON	98,862.45	0.00	10,975.00	0.00
2901 LEHIGH	1,833,749.00	0.00	0.00	1,394,201.00
675 LEILANI HEIGHTS	27,212.50	0.00	4,550.00	0.00
26001 MARCO ISLAND	2,443,575.00	0.00	0.00	1,498,749.00
26002 MARCO SHORES	216,035.00	0.00	0.00	170,172.00
11001 MARION OAKS	66,950.00	0.00	0.00	89,018.20
330 MERIDITH MANOR	29,475.00	0.00	100.00	0.00
562 MORNINGVIEW	5,320.00	0.00	0.00	0.00
440 PALM PORT	7,125.00	0.00	6,425.00	0.00

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=====	=====	=====	=====	=====
1429 PALM TERRACE	0.00	341,299.00	0.00	0.00
444 PARK MANOR	0.00	0.00	0.00	0.00
987 POINT O'WOODS	0.00	11,475.00	24,850.00	0.00
439 RIVER PARK (MGMT)	0.00	0.00	2,750.00	0.00
1115 SALT SPRINGS	108,433.50	0.00	4,479.50	0.00
19001 SEABOARD	392,795.19	0.00	0.00	8,590.81
2501 SHADOWBROOK	0.00	0.00	0.00	0.00
473 SILVER LAKE OAKS	0.00	18,375.00	0.00	0.00
1113 SOUTH FORTY	0.00	0.00	700.00	0.00
27001 SPRING HILL	590,436.00	0.00	0.00	2,786,708.00
1801 SUGAR MILL	0.00	787,645.00	38,283.04	0.00
989 SUGAR MILL WOODS	0.00	3,240,822.00	45,441.80	0.00
28001 SUNNY HILLS	0.00	0.00	0.00	672.00
560 SUNSHINE PARKWAY	39,774.00	0.00	2,502.00	0.00
2101 TROPICAL ISLE	0.00	101,920.00	0.00	0.00
106 UNIVERSITY SHORES	2,961,595.10	0.00	20,949.26	0.00
1901 VALRICO	0.00	0.00	0.00	0.00
567 VENETAIN VILLAGE	4,237.50	0.00	4,900.00	0.00
1601 VENICE GARDENS	2,537,048.46	0.00	134,000.00	0.00
888 WOODMERE	889,701.00	0.00	85,750.00	0.00
1427 ZEPHYR SHORES	177,370.00	0.00	9,100.00	0.00
	39,297,183.10	11,975,816.77	2,621,410.11	20,223,155.37



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=====	=====	=====	=====	=====
			GRAND TOTAL	74,117,565.35
				=====

- (1) NON-TAXABLE BECAUSE IT WAS ACQUIRED AS PART OF AN ACQUISITION.
- (2) GROSS-UP NOT ALLOWED BECAUSE CONNECTION FEES WERE TAXABLE PRIOR TO 1987.
- (3) ALL SSU SYSTEMS HAD GROSS UP AUTHORITY WITH THE EXCEPTION OF DELTONA UTILITIES AND UNITED FLORIDA SYSTEMS.

THE BREAKDOWN OF CIAC BY SYSTEM PROVED VERY DIFFICULT TO PROVIDE DUE TO SOME PAST COMMISSION ORDERS NOT BEING BOOKED AND THE VARIETY OF TYPES OF CIAC RECORDED BY SYSTEM. IT WOULD BE A VERY TIME CONSUMING EXERCISE TO RECONCILE THE INFORMATION IN THIS EXHIBIT TO THAT PROVIDED PER THE TAX RETURNS AND THE MFRS.

THE INFORMATION ABOVE RELATES ONLY TO CIAC NOT SUBJECT TO TAX GROSS UP and is not all inclusive.