

VOTE SHEET

AUGUST 17, 1999

RE: DOCKET NO. 990744-SU - Disposition of gross-up on CIAC collections by Fountain Lakes Sewer Corporation in Lee County.

Issue 1: Should Fountain Lakes Sewer Corporation be required to refund excess gross-up collections for the years 1990 through 1996?

Recommendation: Yes. The utility overcollected CIAC gross-up for the years 1990 through 1995 and should refund \$6,688 for 1990; \$6,358 for 1991; \$4,945 for 1992; \$2,233 for 1993; \$1,024 for 1994; and \$1,203 for 1995 for a total of \$22,451 plus accrued interest through the date of refund, for gross-up collected in excess of the tax liability resulting from the collection of CIAC. Further, staff recommends that the Commission accept Fountain Lakes' request that it be allowed to recover 50% of the legal and consulting expenses (\$3,050) that relate to the preparation of the gross-up refund report for 1996. If the Commission approves staff's recommendation, the overcollection of \$896 for 1996 should be reduced by the offset of \$896 of the \$3,050 of recoverable legal and consulting expenses. As a result, no refund would be required for 1996. In accordance with Orders Nos. 16971 and 23541, all amounts should be refunded on a pro rata basis to those persons who contributed the taxes. The refunds should be completed within six months. The utility should submit copies of canceled checks, credits applied to monthly bills or other evidence which verifies that the refunds

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

[Handwritten signatures: Susan Clark, Joe Garcia, and others]

REMARKS/DISSENTING COMMENTS:

Commissioner Johnson participated by telephone and agreed with the majority decision. She will sign the vote sheet upon her return.

DOCUMENT NUMBER-DATE

10042 AUG 23 99

FPSC-RECORDS/REPORTING

-VOTE SHEET

AUGUST 17, 1999

DOCKET NO. 990744-SU - Disposition of gross-up on CIAC collections by Fountain Lakes Sewer Corporation in Lee County.

(Continued from previous page)

have been made, within 30 days from the date of refund. Within 30 days from the date of the refund, the utility should also provide a list of unclaimed refunds detailing contributor and amount, and an explanation of the efforts made to make the refunds.

APPROVED

Issue 2: Should the docket be closed?

Recommendation: No. Upon expiration of the 21-day protest period, and upon issuance of the consummating order, this docket should remain open pending verification of the refunds. Staff should be given administrative authority to close the docket upon verification that the refunds have been completed.

APPROVED