

FLORIDA PUBLIC SERVICE COMMISSION

VOTE SHEET

OCTOBER 5, 1999

RE: DOCKET NO. 980954-WS - Disposition of contributions-in-aid-of-construction (CIAC) gross-up funds collected during the years 12/31/92 through 12/31/96 by JJ's Mobile Homes, Inc. in Lake County.

Issue 1: Should JJ's Mobile Homes, Inc. be required to refund excess CIAC gross-up collections for the years 1992 through 1996?

Recommendation: Yes. The utility over collected CIAC gross-up monies for the years 1992 through 1996. Based on past settlements, Staff recommends that the Commission accept JJ's request that it be allowed to recover fifty percent (50%) of the legal and accounting costs that relate to the preparation of the gross-up refund report for 1992 through 1996. If the Commission approves Staff's recommendation, the utility should refund \$3,242 for 1992, \$1,414 for 1993, \$5,925 for 1994, and \$304 for 1995, for a total of \$10,885 plus accrued interest through the date of the refund, for gross-up collected in excess of the tax liability resulting from the collection of taxable CIAC. The utility over collected CIAC gross-up monies by \$943 for 1996. However, if the Commission votes to offset the refund by fifty percent (50%) of the legal and accounting costs, no refund is required for 1996.

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

REMARKS/DISSENTING COMMENTS:

Staff to advise

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(Continued from previous page)

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. Since there is only one developer that contributed gross-up for the years 1992 through 1995 and one additional gross-up contributor in 1996, the refund should be completed within two months of the effective date of this Order. The utility should submit copies of canceled checks, or other evidence which verifies that the refunds have been made, within 30 days from the date of refund. The utility should also provide a list of any unclaimed refunds detailing the amounts, and an explanation of the efforts made to make the refunds. Further, the utility should deliver any unclaimed refunds to the State of Florida Comptroller's Office as abandoned property. The unclaimed refunds should be delivered to the Comptroller's Office following Staff's written notification to the utility that the refunds have been made in accordance with the Commission Order.

In addition to the refund of gross-up collected in excess of the tax liability, the utility should refund \$6,353 for 1994 and \$6,918 for 1995 for a total of \$13,271 plus accrued interest through the date of the refund, for the unauthorized collection of gross-up on meter fees.

DEFERRED

Issue 2: Should this docket be closed?

Recommendation: No. Upon expiration of the protest period, if a timely protest is not filed by a substantially affected person, the order should become final and effective upon the issuance of a consummating order. The docket should remain open pending verification of the refund and that any unclaimed refunds have been delivered to the State of Florida Comptroller's Office as abandoned property. Staff should be granted administrative authority to close the docket upon verification that the refunds have been made in accordance with the Commission Order.