

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Disposition of) DOCKET NO. 940344-WS
contributions-in-aid-of-) ORDER NO. PSC-96-0672-FOF-WS
construction (CIAC) gross-up) ISSUED: May 21, 1996
funds received during years)
ended 12/31/87 through 12/31/92)
by Sanlando Utilities)
Corporation in Seminole 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 AUTHORIZING UNCLAIMED REFUNDS TO BE
CREDITED TO CONTRIBUTIONS IN AID OF CONSTRUCTION

BY THE COMMISSION:

BACKGROUND

Sanlando Utilities Corporation (Sanlando or Utility) is a Class A water and wastewater utility that provides service to approximately 10,119 water and 8,746 wastewater customers in Seminole County. By Order No. PSC-95-0746-FOF-SU, issued June 21, 1995, we ordered the utility to refund \$25,518 for 1990, plus accrued interest through the date of refund, for gross-up collections in excess of the actual tax liability resulting from the collection of contributions in aid of construction (CIAC). The order, which became effective on July 12, 1995, required Sanlando to make the refunds within six months of the effective date. The order also stated that within 30 days of the date of the refund, the utility must submit verification of the refund and provide a list of unclaimed refunds.

On December 15, 1995, Sanlando began implementing the refund by mailing payment checks and requested that this Commission grant the utility additional time to show proof of the refunds. As of March 20, 1996, \$1,309, including accrued interest, remained unclaimed.

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EXTENSION OF TIME

In its December 15, 1995, letter, the utility stated that while it mailed refund checks on that same date, it expected that it would take longer than 30 days to receive the cancelled checks. The utility requested an extension until March 15, 1996, to show proof of the refunds. The utility submitted its proof of refunds and list of unclaimed refunds by letter dated March 14, 1996.

The utility mailed its refunds within the six month time period. Its request extends the period to verify the refunds and unclaimed refunds by little more than a month. Because the extension of time is minimal, and the refunds themselves have been mailed on time, we find it appropriate to grant Sanlando's request for an extension of time.

DISPOSITION OF UNCLAIMED REFUNDS

On March 14, 1996, the utility filed its refund report which consisted of copies of the letters that were sent to recipients, bank statements for the months ending December 29, 1995 and January 31, 1996, and the original refund calculation summary sheet. Additionally, on March 20, 1996, the utility submitted its final refund report which included copies of the canceled checks in accordance with Order No. PSC-95-0746-FOF-SU. As of March 20, 1996 only two refunds totalling \$1,309 remained unclaimed, which represents 4.36 percent of the refunds ordered. The utility sent the refund check for one recipient to two different addresses and it was returned both times. The other recipient's refund check has not been cashed or returned.

We have reviewed the utility's final report and find that it conforms with the requirements our order. Pursuant to Rule 25-30.360(8), Florida Administrative Code, any unclaimed refund is to be treated as CIAC. Therefore, Sanlando shall be allowed to credit the \$1,309 of unclaimed refunds to its CIAC account for the water division. We further find it appropriate to impose an additional twelve month period in which to honor any additional refund claims. Each refund made within the twelve month period shall be accompanied by an appropriate reduction to the CIAC account.

Because no further action required, this docket shall be closed.

Based on the foregoing, it is

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ORDERED by the Florida Public Service Commission that Sanlando Utilities Corporation's request for additional time to provide proof of refunds is granted. It is further

ORDERED that Sanlando Utilities Corporation is permitted to treat \$1,309 of unclaimed refunds of excess gross-up on contributions in aid of construction collected in 1990 as contributions in aid of construction. It is further

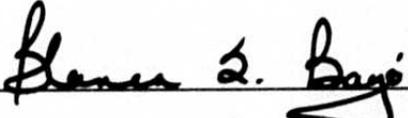
ORDERED that Sanlando Utilities Corporation shall allocate the unclaimed refunds to its water division. It is further

ORDERED that Sanlando Utilities Corporation shall honor any further refund claims submitted within twelve months following the date of issuance of this Order. It is further

ORDERED that Sanlando Utilities Corporation shall make a corresponding reduction to contributions in aid of construction for each further claim honored in the twelve months following the issuance of this Order. It is further

ORDERED that this docket shall be closed.

By ORDER of the Florida Public Service Commission, this 21st day of May, 1996.



BLANCA S. BAYÓ, Director
Division of Records and Reporting

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900 (a), Florida Rules of Appellate Procedure.