

FLORIDA PUBLIC SERVICE COMMISSION

VOTE SHEET

NOVEMBER 16, 1999

RE: DOCKET NO. 991576-WS - Disposition of contributions-in-aid-of-construction gross-up funds collected for 1996 by Parkland Utilities, Inc. in Broward County.

Issue 1: Should Parkland Utilities, Inc. be required to refund excess gross-up collections for 1996?

Recommendation: Yes. The utility over-collected CIAC gross-up monies for 1996. Based on past stipulations, staff recommends that the Commission accept Parkland's request that it be allowed to recover 50% of the legal and accounting costs that relate to the preparation of the gross-up refund report for 1996. If the Commission approves staff's recommendation, the utility should refund \$2,949 plus accrued interest through the date of refund, for gross-up collected in excess of the tax liability resulting from the collection of taxable CIAC.

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 who contributed gross-up for 1996, the refund should be completed within two months of the effective date of the Order. The utility should submit a copy of the canceled check, or other

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

Alexander J. Clark
Joe Garcia
J. Terry Deason

REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER-DATE

~~11167~~ NOV 18 99

FPSC-RECORDS/REPORTING

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evidence which verifies that the refund has been made, within 30 days from the date of refund. If the refund is not claimed, the utility should provide a letter documenting the amount of the unclaimed refund and an explanation of the efforts made to make the refund.

APPROVED

Issue 2: Should this docket be closed?

Recommendation: No. Upon expiration of the protest period, if no timely protest is received by a substantially affected person, the Order should become final and effective upon the issuance of a Consummating Order. However, this docket should remain open pending staff's verification of the refund. Staff should be given administrative authority to close the docket upon verification that the refund has been completed and there is no unclaimed refund.

APPROVED