

VOTE SHEET

MARCH 10, 1998

RE: DOCKET NO. 931141-WS - Petition to gross-up contributions in aid of construction (CIAC) in Broward County for related tax impact by Parkland Utilities, Inc.

Issue 1: Should Parkland Utilities, Inc. be required to refund excess gross-up collections for the tax periods March 1 through December 31, 1994, and January 1 through December 31, 1995?

Recommendation: No. For the tax period March 1 through December 31, 1994, the utility overcollected CIAC gross-up in the amount of \$12,421; however, in accordance with the settlement allowed in previously approved refund cases, staff recommends that the Commission accept Parkland's request that 50 percent (\$14,538) of the legal, accounting, and management fees incurred for the preparation of the gross-up disposition report be offset against the overcollected amount of \$12,421. Because 50 percent of the legal, accounting, and management fees for 1994 (\$14,538) is greater than the overcollection, if the Commission accepts the utility's proposal, no refunds are appropriate for 1994. Further, no refund is appropriate for the year 1995 due to its immateriality.

APPROVED

COMMISSIONERS ASSIGNED: Full Commission

COMMISSIONERS' SIGNATURES

MAJORITY

DISSENTING

[Handwritten signatures in the majority column]

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REMARKS/DISSENTING COMMENTS:

DOCUMENT NUMBER DATE

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FILED IN THE PUBLIC UTILITY DIVISION

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Issue 2: Should the docket be closed?

Recommendation: Yes. Upon expiration of the protest period, if a timely protest is not filed by a substantially affected person, this docket should be closed.

APPROVED