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July 26, 1996

HAND DELIVERY

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

RE Docket No. 960329-WS
Application of GULF UTILITY COMPANY for
an increase in Wastewater Rates, approval of a decrease in
Water Rates and approval of Service Availability Charges in Lee
County, Florida

Dear Ms. Bayo:

Attached are an original and fifteen copies of a letter to Mr. Charles Hill, including schedules in response to Mr. Hill's letter of July 16, 1996. The attached letter from Ms. Carolyn B. Andrews, Chief Financial Officer of Gulf Utility Company explains their response to the letter.

Also enclosed is Gulf Utility Company's check no. 18172 in the amount of \$1,500.00, made payable to the Florida Public Service Commission. This check is also in response to Mr. Hill's letter of July 16, 1996.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this letter and returning same to my attention.

Check received with filing and forwarded to Fiscal for deposit.
Fiscal to forward a copy of check to BEAR with proof of deposit.

Initials of person who forwarded check: AD

Very truly yours,

B. Kenneth Gatlin

B. Kenneth Gatlin

BKG/met
Enclosures

DOCUMENT FILED - DATE

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FPSC-RECORDS/REPORTING



Gulf Utility Company

12470 S. Tamiami Trail
P.O. Box 450
Tallahassee, FL 32309-0450
904/496-1000

July 22, 1996

Mr. Charles Hill
Director
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

RE: Docket No. 960329-WS, Application For Increased Water and Wastewater Rates and For a Change In Service Availability Charges by Gulf Utility Company in Lee County

Dear Mr. Hill:

Outlined below is additional information requested on July 16, 1996, regarding Gulf's minimum filing requirements submitted on June 27, 1996.

Item 1. Filing Fee. The additional filing fee of \$1,500 is enclosed with this correspondence.
Respondent: Carolyn B. Andrews

Item 2. Schedule A-4, A-8, A-11, A-13, B-7 and B-8. These schedules require that the starting point be the date that rate base was last established by the Commission. Rate Base was last established in Docket No. 900718-WS. The test year used in Docket No. 900718-WS should be the starting point for these schedules.

Response: Enclosed as corrected Schedules A-4, A-8, A-11, A-13, B-7 and B-8. After a phone conversation with Mr. Barry Davis, he explained that these schedules should go back to the historical year for the last water and sewer rate cases filed. The revised schedules do so.

Schedule B-7 does compare to the test year used in the Docket No. 900718-WU, which was a water only rate case. We were unable to determine the detailed Commission adjustments in the final Order No. 24735. Schedule B-8 compares to the Commission Adjusted Test Year 1989 in the Docket No. 880308-SU, which was a sewer only rate case.

Respondents: Carolyn B. Andrews and Brook Rivers

Charles Hill, Director
FPSC
Page 2 of 3

Item 3. Schedule A-11 does not include Prepaid Connections as does Schedule A-19 line 27, pages 1 and 2 of 4. A footnote was added on A-11 to this effect. Schedule A-19, historic CIAC and Prepaid Connections, Line 27, pages 1 and 2 of 4 were labeled incorrectly, should be labeled CIAC and Prepaid Connections, not just CIAC.
Respondent: Carolyn B. Andrews

Item 4. Schedule B-3 was revised to include additional information, for Notes 4 and 12.
Respondent: Brook Rivers

Item 5. Explanation is provided by Mr. Cardey explaining why non-used and useful percentages shown on Schedule A-9 do not reconcile to those shown on Schedule B-13. Also, why the non-used and useful percentages shown on Schedule F-4 do not reconcile to either A-9 or B-13.

Item 5. The non-used and useful percentages shown on Schedule A-9 do not reconcile to those shown on Schedule B-13.

Response: The amounts shown in Column 4 of A-9 and in Column 6 of B-13 apply only to the non-used and useful property in the Corkscrew Wellfield, consistent with the Commission's order in Docket No. 900718-WU, Order No. 24735. An example of the determination of the 1996 depreciation expense of \$ 7,511 is shown in the table below:

Depreciation Expense	Dep. Rate	Plant	Dep. Exp.
Structures	3.13%	\$38,361	\$1,201
Water Treat. Eqt (W/O Membrane)	4.76	1,155	55
Corkscrew Well Field	3.33	103,527	3,447
Corkscrew Raw Water Line	2.86	76,265	2,181
Corkscrew Reuse Line	2.86	<u>21,907</u>	<u>627</u>
Total		\$241,215	\$7,511

The total in Column 2 of A-9 and Column 4 of B-13 includes depreciation from two plants, namely San Carlos WTP and Corkscrew WTP, San Carlos WTP has been in service for a number of years.

Charles Hill, Director
FPSC
Page 3 of 3

The percentage shown on A-9 is Column 4 divided by Column 2 and on B-13, is Column 6 divided by Column 4.

Item 5-Continued The nonused and useful percentage shown on F-5 do not reconcile with either A-9 or B-13.

Response: With reference to the water operations shown on F-5, the Company's MFR reflects the economies of scale as set forth in the prior rate case, namely Docket No. 900718-WU, Order No. 24735. Therefore the non-used and useful is all related to the Corkscrew WTP as set forth on page 168 of the MFRs. A summary is set forth in the table below:

	<u>NON-USED AND USEFUL</u>	
	<u>F-5</u>	<u>MFRs</u>
1995	.4%	2.0% (Skid 2)
1996	11.8%	62.0% (Skid 3)

The nonused and useful in 1995 was insignificant (\$9,460), so no adjustment was made. The 62% adjustment in 1996 for non-used and useful facilities is shown on Page 9, Column 3, Line 2 of the MFRs.
Respondent: Keith Cardey

Sincerely,



Carolyn B. Andrews
Chief Financial Officer

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has been established previously by this Commission and yearly additions, retirements, and adjustments by dollar amounts up to the end of the test year. Provide an additional page if necessary. If any amounts shown are projected, state so

Line No	Description	Year - End Balance	
		WATER	SEWER
1	12/31/87 balance (h)		\$4,108,452
2	1988 Additions		2,634,275
3	1988 Retirements		595
4	12/31/88 balance (i)		\$6,742,131
5	1989 Additions		684,868
6	1989 Retirements		71,500
7	12/31/89 balance (j)		\$7,355,499
8	1990 Additions		743,879
9	1990 Retirements		1,958
10	12/31/90 balance (a)	\$13,575,074	\$8,097,420
11	1991 Additions	278,837	768,209
12	1991 Retirements	61,965	19,056
13	12/31/91 balance (b)	\$13,791,945	\$8,846,662
14	1992 Additions	207,924	1,381,234
15	1992 Retirements	27,726	95,441
16	12/31/92 balance (c)	\$13,972,144	\$10,132,455
17	1993 Additions	478,001	279,029
18	1993 Retirements	20,014	6,257
19	12/31/93 balance (d)	\$14,430,131	\$10,405,227
20	1994 Additions	999,706	1,196,083
21	1994 Retirements	26,316	5,722
22	12/31/94 balance (e)	\$15,391,146	\$11,607,962
23	1995 Additions	670,704	2,212,025
24	1995 Retirements	39,770	5,152
25	12/31/95 (f)	\$16,022,080	\$13,814,835
26	1996 Projected Additions	1,270,217	1,276,643
27	1996 Projected Retirements	18,422	24,071
28	12/31/96 (g) Projected	\$17,273,875	\$15,066,855

- (a) General Plant divided 77% - water and 23% - sewer, based on # of customers
- (b) General Plant divided 75% - water and 25% - sewer, based on # of customers
- (c) General Plant divided 73% - water and 27% - sewer, based on # of customers
- (d) General Plant divided 72% - water and 28% - sewer, based on # of customers
- (e) General Plant divided 70% - water and 30% - sewer; rate base audit completed FPSC in 1995, Audit YF 6/30/95
- (f) General Plant divided 68% - water and 32% sewer, rate base audit completed by FPSC in 1995, Audit YF 6/30/95
- (g) General Plant divided 66% - water and 34%; based on # of customers
- (h) General Plant divided 86% - water and 14% - sewer, based on # of customers
- (i) General Plant divided 83% - water and 17% - sewer, based on # of customers
- (j) General Plant divided 80% - water and 20% - sewer, based on # of customers

Schedule of Water and Sewer Accumulated Depreciation
Annual Balance Subsequent to Last Established Rate Base

Florida Public Service Commission

Company Gulf Utility Company
Docket No 860329-WS
Test Year Ended 12/31/96

Schedule A--B Revised July 25, 1996
Page 1 of 1
Preparer Andrews

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has been established previously by this Commission and yearly additions, retirements, and adjustments by dollar amounts up to the end of the test year. Provide an additional page if necessary. If any amounts shown are projected, state so

Line No	Description	Year End Balance	
		WATER	SEWER
1	12/31/87 balance (a)		\$404,807
2	1988 Additions		236,345
3	1988 Retirements		1,725
4	12/31/88 balance (b)		\$631,427
5	1989 Additions		279,611
6	1989 Retirements		71,500
7	12/31/89 balance (c)		\$841,538
8	1990 Additions		251,874
9	1990 Retirements		1,958
10	12/31/90 balance (d)	\$1,670,917	\$1,093,454
11	1991 Additions	457,778	284,689
12	1991 Retirements	61,965	19,056
13	12/31/91 balance (e)	\$2,066,730	\$1,359,087
14	1992 Additions	477,058	323,805
15	1992 Retirements	27,726	95,441
16	12/31/92 balance (f)	\$2,516,062	\$1,587,451
17	1993 Additions	472,033	348,566
18	1993 Retirements	20,014	6,257
19	12/31/93 balance (g)	\$2,968,081	\$1,929,760
20	1994 Additions	495,105	395,716
21	1994 Retirements	26,316	5,722
22	12/31/94 balance (h)	\$3,436,870	\$2,319,754
23	1995 Additions	530,374	410,302
24	1995 Retirements	39,225	4,896
25	12/31/95 (i)	\$3,921,404	\$2,725,160
26	1996 Projected Additions	543,439	533,076
27	1996 Projected Retirements	144,420	85,640
28	12/31/96 (j) Projected	\$4,320,423	\$3,170,536

- (a) 1987 General Plant divided 86% - water and 14% sewer, based on # of customers
- (b) 1988 General Plant divided 83% - water and 17% sewer, based on # of customers
- (c) 1989 General Plant divided 80% - water and 20% sewer, based on # of customers
- (d) 1990 General Plant divided 77% - water and 23% sewer, based on # of customers
- (e) 1991 General Plant divided 75% - water and 25% sewer, based on # of customers
- (f) 1992 General Plant divided 73% - water and 27% sewer, based on # of customers
- (g) 1993 General Plant divided 72% - water and 28% sewer, based on # of customers
- (h) 1994 General Plant divided 70% - water and 30% sewer, based on # of customers
- (i) 1995 General Plant divided 68% - water and 32% sewer, based on # of customers
- (j) 1996 General Plant divided 66% - water and 34% sewer, based on # of customers

Schedule of Water and Sewer Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Gulf Utility Company
Docket No. 960329-WS
Test Year Ended: 12/31/96

Schedule A - 11 Revised July 25, 1996
Page 1 of 1
Preparer: Andrews

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission, and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No	Description	Year End Balance	
		Water	Sewer
1	12/31/87 balance		\$2,837,674
2	1988 Additions		1,301,488
3	1988 Adjustments		(45)
4	12/31/88 balance		\$4,139,117
5	1989 Additions		814,563
6	1989 Adjustments		
7	12/31/89 balance		\$4,953,680
8	1990 Additions		122,439
9	1990 Adjustments		(5,600)
10	12/31/90 balance	\$8,569,885	\$5,699,562
11	1991 additions	588,898	745,164
12	1991 Adjustments		
13	12/31/91 balance	\$9,158,785	\$6,444,726
14	1992 Additions	\$582,769	\$119,579
15	1992 Adjustments		(\$4,550)
16	12/31/92 balance	\$9,741,554	\$6,559,756
17	1993 Additions	581,715	524,901
18	1993 Adjustments	(33)	
19	12/31/93 balance	\$10,323,236	\$7,084,657
20	1994 Additions	867,830	1,043,182
21	1994 Adjustments	(37)	
22	12/31/94 Balance	\$11,191,026	\$8,127,839
23	1995 Additions	617,965	542,136
24	1995 Adjustments		
25	12/31/95 Balance (a)	\$11,808,991	\$8,669,975
26	1996 Projected Additions	411,695	390,388
27	1996 Projected Adjustments		
28	12/31/96 Projected Balance	\$12,220,686	\$9,060,363

(a) Rate base established by FPSC audit in 1995

Note: Prepaid connections are not included in Schedule A - 11
Schedule A - 19 (Balance Sheet) CIAC and Prepaid Connections were added together on line No. 25
As prepaid connections go into service, they are transferred to CIAC
Prepaid Connections change monthly as new connections are prepaid and previous prepaid connections go into service
Supporting Schedules: A - 12
Recap Schedules: A - 19

Schedule of Water and Sewer Accumulated Amortization of CIAC
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Gulf Utility Company
 Docket No. 960329-WS
 Test Year Ended: 12/31/96

Schedule A 13 Revised July 25, 1996
 Page 1 of 1
 Preparer: Andrews

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No	Description	Year End Balance	
		Water	Sewer
1	12/31/87 balance		\$273,362
2	1988 Additions		120,407
3	1988 Adjustments		
4	12/31/88 balance		\$393,769
5	1989 Additions		147,196
6	1989 Adjustments		
7	12/31/89 balance		\$540,965
8	1990 Additions		159,124
9	1990 Adjustments		
10	12/31/90 balance	\$1,144,183	\$700,089
11	1991 Additions	\$285,399	\$196,606
12	1991 Adjustments		
13	12/31/91 balance	\$1,429,582	\$896,695
14	1992 Additions	303,087	198,881
15	1992 Adjustments		(1,489)
16	12/31/92 balance	\$1,732,669	\$1,094,087
17	1993 Additions	322,068	224,891
18	1993 Adjustments		
20	12/31/93 balance	\$2,054,737	\$1,318,978
21	1994 Additions	334,618	262,075
22	1994 Adjustments		
23	12/31/94 Balance	2,389,355	\$1,581,053
24	1995 Additions	371,923	252,793
25	1995 Adjustments		
26	12/31/95 Balance (a)	\$2,761,278	\$1,833,846
27	1996 Projected Additions	338,290	290,206
28	1996 Projected Adjustments		
29	12/31/96 Projected Balance	\$3,099,568	\$2,124,052

(a) Rate base established by FPSC in 1995

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Company: GULF UTILITY COMPANY
 Docket No.: 880329-WS
 Test Year Ended: 12/31/88

Schedule B 8 Revised 7/25/88
 Page 1 of 1
 Preparer: Rivers

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before the Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No	(1) Account No. and Name	(2) Prior TY 12/31/88 (a)	(3) Current TY 12/31/88	(4) Difference \$	(5) Difference %	(6) Explanation
1	701 Salaries & Wages - Employees	\$ 63,841	\$ 222,381	\$ 158,520	249.85%	Staffing requirements, wage increases
2	703 Salaries & Wages - Officers, Etc.	24,193	91,988	67,775	280.14%	Add'l officer, wage increases
3	704 Employee Pensions & Benefits	11,078	58,539	47,461	428.43%	Add'l employees, increase in health insurance rates
4	710 Purchased Sewage Treatment	0	0	0	0.00%	
5	711 Sludge Removal Expense	9,617	90,530	80,913	841.35%	Added TOWWTP, regulation requirements
6	715 Purchased Power	52,565	99,530	46,965	89.35%	
7	716 Fuel for Power Purchased	0	500	500	0.00%	
8	718 Chemicals	5,905	44,195	38,290	648.43%	Added TOWWTP
9	720 Materials & Supplies	25,850	29,461	3,611	13.97%	
10	731 Contractual Services - Engr	1,167	8,781	7,614	650.89%	Amortized items see B 3 Note #5
11	732 Contractual Services - Acct.	219	13,858	13,637	6229.25%	Amortized items see B 3 Note #6
12	733 Contractual Services - Legal	1,205	13,453	12,249	1018.88%	Amortized items see B 3 Note #7
13	634 Contractual Services - Mgmt Fees	0	0	0	0.00%	
14	735 Contractual Services - Other	11,615	80,319	68,704	703.42%	Required analysis, add'l equip maint & employees
15	741 Rental of Building/Real Prop.	0	20,343	20,343	100.00%	Leased Admin office
16	742 Rental of Equipment	2,355	1,503	(852)	36.18%	
17	750 Transportation Expenses	1,018	8,008	6,990	686.66%	34% of total cost see B 3 Note #10
18	756 Insurance - Vehicle	1,774	4,390	2,615	147.39%	
19	757 Insurance - General Liability	3,259	12,255	8,996	276.02%	
20	758 Insurance - Workman's Comp	1,145	9,988	8,843	772.30%	Rate increase
21	759 Insurance - Other	744	1,001	257	34.68%	
22	760 Advertising Expense	0	0	0	0.00%	
23	766 Reg. Comm Exp - Rate Case Amort.	12,717	9,598	(3,119)	24.52%	
24	767 Reg. Comm Exp - Other	0	0	0	0.00%	
25	770 Bad Debt Expense	0	0	0	0.00%	
26	775 Miscellaneous Expenses	4,183	26,010	21,827	521.80%	Amortized items see B 3 Note #12
27	TOTAL	\$ 234,151	\$ 859,570	\$ 625,418	267.10%	
28	Total Customers	617	2,659	2,042	330.96%	
29	Consumer Price Index - U	4.40%	2.80%	1.60%	57.14%	

(a) Source: Schedule 3 - A Docket No 880308 - SU Order No 20272, Test Year 12/31/88 as adjusted by Commission

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: GULF UTILITY COMPANY
 Schedule Year Ended: 12/31/96
 Interim [x] Final []
 Historic [] or Projected [X]

Schedule B - 3 Revised 7/25/96
 Page 4 of 6
 Docket No 960329 - WS
 Preparer Rivers

Explanation Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement

Note 3 - Chemicals

Water

San Carlos Water Treatment Plant	432,963 MG x \$164.89/MG plus chlorine \$742	\$72,133
Corkscrew Water Treatment Plant	310,250 MG x \$205.43/MG	63,735
	Actual January through March 1996	37,540
	Less budgeted amount January through March	(35,420)
	Florida Gulf Coast University	3,150
	Total 1996	\$141,136

Sewer

SCWWTP		TOWWTP		SCWWTP	\$7,570
Chlorine cylinders	\$4,450	Chlorine cylinders	\$4,450	TOWWTP	34,295
Hydrated Lime	2,210	Hydrated lime	3,120	Fl Gulf Coast Univ	2,330
HTH	910	Hydrogen peroxide	23,725	Total 1996	\$44,195
	<u>\$7,670</u>	HTH	3,000		
			\$34,295		

Note 4 Materials & Supplies

The 1996 budget for Materials & Supplies was based on both historic usage adjusted for customer growth and analysis of project requirements.

	Customer Service & Admin & General	Treatment Operations	Water	Sewer
Office, computer supplies	\$7,388	Treatment Maintenance	\$11,075	\$7,200
Postage	19,328	Transmission & Dist	23,942	10,003
Bills, brochures, etc	7,917		8,891	485
	<u>\$34,627</u>	Admin & Gen. Cust Svc	43,908	17,688
Water 66%	22,854	Total 1996	22,854	11,773
Sewer 34%	11,773		<u>\$66,762</u>	<u>\$29,461</u>

Note 5 Contractual Services - Engineering

Amortization	<u>Water</u>	<u>Sewer</u>
Consumptive Use Permit	\$9,312	
Specifications	1,339	\$690
Water System Developmt	3,324	
SCWWTP Operating Permit		3,693
TOWWTP Operating Permit		571
	<u>\$13,976</u>	<u>\$4,953</u>
General	7,392	3,808
Total 1996	<u>\$21,368</u>	<u>\$8,761</u>

General Engineering costs were based on 1995 total of \$10,370.90 plus 8% for growth & inflation

Note 6 Contractual Services - Accounting

Amortization	<u>Water</u>	<u>Sewer</u>
Petition for CIAC Gross - up	\$5,400	\$2,541
Gross - up Refund Docket	2,948	1,388
	<u>8,348</u>	<u>3,929</u>
General		
Tax Return Preparation	1,960	1,020
Annual Audit	12,540	6,460
Misc service	4,752	2,448
	<u>19,272</u>	<u>9,928</u>
Total 1996	<u>\$27,618</u>	<u>\$13,858</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: GULF UTILITY COMPANY
 Schedule Year Ended: 12/31/96
 Interim Final
 Historic or Projected

Schedule: B-3 Revised 7/25/96
 Page 8 of 8
 Docket No.: 960329-WS
 Preparer: Rivers

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Note 11 – Regulatory Commission Expense—Rate Case Amort.

Costs for 1996 Rate Case estimated at \$122,479. Amortization of 25% totals \$30,620; Water \$20,209, Sewer \$10,411

Note 12 – Miscellaneous Expenses

The 1996 budget for Miscellaneous Expenses was projected by analyzing historic costs and adjusting for anticipated conditions.

Amortization	<u>Water</u>	<u>Sewer</u>	
Petition CIAC Gross-up	\$225	\$106	
Cksw Discharge Permit	6,575		
Consumptive Use Permit	549		
Lime Silo Permit	200		
SCWWTP Operating Permit		600	
TOWWTP Operating Permit		1,068	
	<u>7,549</u>	<u>1,772</u>	

General	<u>Total</u>	<u>Water</u>	<u>Sewer</u>
Director's Fees	\$18,000	\$11,680	\$6,120
Education & Awards	10,400	6,864	3,536
Dues, etc.	17,481	11,537	5,944
Travel & meetings	13,970	9,220	4,750
Maint. Assessment	3,088	2,038	1,050
Miscellaneous	6,350	5,511	2,839
	<u>71,289</u>	<u>47,051</u>	<u>24,238</u>
Amortization		<u>7,549</u>	<u>1,772</u>
Total 1996		<u>\$54,600</u>	<u>\$26,010</u>

Note 13 – Sludge Removal

Sludge removal has been estimated at \$86,400 for 1996 based on anticipated flows and current regulations

	# loads	\$ per load	
TOWWTP	360	\$120	43,200
SCWWTP	360	\$120	43,200
Fl Gulf Coast Univ			4,130
Total 1996			<u>\$90,530</u>