

**GATLIN, WOODS & CARLSON**  
Attorneys at Law  
a partnership including a professional association

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August 8, 1996

**HAND DELIVERY**

Ms Blanca S Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
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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

This will supplement our July 26, 1996 response to Mr Hill's July 16, 1996 deficiency letter

As directed by Staff, enclosed herewith are 16 copies of Schedule A-19, pages 3 and 4. These  
are modified as follows: Line 27 of page 3 and Line 26 of page 4 are now labeled "CIAC & Prepaid  
SAC"

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

Sincerely,

RECEIVED  
AUG 14 1996

Wayne L. Schiefelbein

WLS/met  
Enclosures  
cc w:encl

Marshall Willis, Division of Water and Wastewater (hand delivery)  
Carolyn Andrews (via fax)

DOCUMENT FILED - DATE

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RECORDS AND REPORTING

Company GULF UTILITY COMPANY  
 Docket No 880328 - WS  
 Test Year Ended 12/31/88

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Schedule A-18  
 Page 3 of 4  
 Prepare: Hees

8/8/96

Line No	(1) EQUITY CAPITAL & LIABILITIES	(2) December 1984	(3) January 1985	(4) February 1985	(5) March 1985	(6) April 1985	(7) May 1985	(8) June 1985
1	Common Stock Issued	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416	\$ 416
2	Preferred Stock Issued							
3	Additional Paid in Capital	982,711	982,711	952,711	952,711	952,711	952,711	952,711
4	Retained Earnings	(119,102)	(131,167)	(103,180)	(96,750)	(47,114)	(35,893)	(2,261)
5	Other Equity Capital							
6	<b>TOTAL EQUITY CAPITAL</b>	<b>\$ 864,025</b>	<b>\$ 851,970</b>	<b>\$ 849,537</b>	<b>\$ 856,377</b>	<b>\$ 908,013</b>	<b>\$ 917,234</b>	<b>\$ 950,867</b>
7	Bonds	9,875,000	9,875,000	9,875,000	9,875,000	9,875,000	9,875,000	9,875,000
8	Rescued Bonds							
9	Advances From Associated Companies							
10	Other Long - Term Debt							
11	<b>TOTAL LONG - TERM DEBT</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>
12	Accounts Payable	182,880	188,208	82,887	98,008	84,845	85,051	84,548
13	Notes Payable							
14	Notes & Accounts Payable - Assoc Cos.	76,413	75,878	75,486	75,503	75,887	75,880	75,883
15	Customer Deposits	188,480	188,808	187,877	180,132	188,417	180,207	183,877
16	Accrued Taxes	141,823	183,881	220,676	128,483	65,872	174,087	181,488
17	Accrued Interest	241,238	220,291	388,858	478,297	86,881	188,081	240,818
18	Accrued Dividends							
19	Misc Current & Accrued Liabilities	63,823	23,388	28,826	38,343	47,884	81,326	38,028
20	<b>TOTAL CURRENT &amp; ACC LIABILITIES</b>	<b>\$ 881,848</b>	<b>\$ 871,388</b>	<b>\$ 1,004,980</b>	<b>\$ 990,763</b>	<b>\$ 580,328</b>	<b>\$ 722,852</b>	<b>\$ 770,198</b>
22	Advances For Construction	388,711	388,801	388,801	388,801	388,801	388,801	388,801
23	Other Deferred Credits	878,810	878,816	878,824	878,824	878,882	878,838	878,840
24	Accum Deferred ITCs							
24	Operating Reserves							
26	<b>TOTAL DEF CREDITS &amp; OPER RESERVES</b>	<b>\$ 1,279,901</b>	<b>\$ 1,274,718</b>	<b>\$ 1,274,724</b>	<b>\$ 1,274,724</b>	<b>\$ 1,274,783</b>	<b>\$ 1,274,739</b>	<b>\$ 1,274,740</b>
27	<b>CIAC &amp; Prepaid SAC</b>	<b>20,382,858</b>	<b>20,417,481</b>	<b>20,485,488</b>	<b>20,481,184</b>	<b>20,480,318</b>	<b>20,852,598</b>	<b>20,702,741</b>
28	Less Accum Amortization of CIAC	3,870,408	4,021,338	4,072,843	4,123,880	4,175,513	4,227,085	4,278,251
28	Accumulated Deferred Income Taxes	4,888,838	4,888,838	4,888,838	4,888,838	4,888,838	4,888,838	4,888,838
30	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>\$ 33,877,883</b>	<b>\$ 34,088,188</b>	<b>\$ 34,086,553</b>	<b>\$ 34,241,007</b>	<b>\$ 33,818,845</b>	<b>\$ 33,804,087</b>	<b>\$ 33,883,183</b>

Company GULF UTILITY COMPANY  
 Docket No. 880329 - WS  
 Test Year Ended 12/31/96

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown

Schedule A - 19  
 Page 4 of 4  
 Preparer Rivers

8/8/96

Line No	(1) EQUITY CAPITAL & LIABILITIES	(9) July 1995	(10) August 1995	(11) September 1995	(12) October 1995	(13) November 1995	(14) December 1995	(15) 13 - Month Avg Bal
1	Common Stock Issued	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418	\$ 418
2	Preferred Stock Issued							
3	Additional Paid in Capital	852,711	852,711	852,711	852,711	852,711	852,711	852,711
4	Retained Earnings	(18,000)	(28,740)	(48,000)	(87,732)	(48,931)	(13,427)	(80,000)
5	Other Equity Capital							
6	<b>TOTAL EQUITY CAPITAL</b>	<b>\$ 834,127</b>	<b>\$ 913,387</b>	<b>\$ 807,128</b>	<b>\$ 885,395</b>	<b>\$ 808,197</b>	<b>\$ 939,700</b>	<b>\$ 891,107</b>
7	Bonds	9,875,000	9,875,000	9,875,000	9,775,000	9,775,000	9,775,000	9,861,823
8	Resequired Bonds							
9	Advances From Associated Companies							
10	Other Long - Term Debt							
11	<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,875,000</b>	<b>\$ 9,775,000</b>	<b>\$ 9,775,000</b>	<b>\$ 9,775,000</b>	<b>\$ 9,851,823</b>
12	Accounts Payable	281,783	225,124	121,087	76,028	389,507	527,358	180,640
13	Notes Payable							
14	Notes & Accounts Payable - Assoc. Cos	75,487	75,483	75,779	75,820	75,508	75,483	75,383
15	Customer Deposits	183,987	186,882	194,487	195,047	195,882	188,272	182,383
16	Accrued Taxes	218,948	254,538	280,396	393,747	354,388	155,138	208,052
17	Accrued Interest	324,878	384,472	474,123	80,874	158,642	238,487	277,787
18	Accrued Dividends							
19	Misc. Current & Accrued Liabilities	80,708	82,877	88,826	51,272	80,088	74,251	80,088
20	<b>TOTAL CURRENT &amp; ACC. LIABILITIES</b>	<b>\$ 1,126,387</b>	<b>\$ 1,209,183</b>	<b>\$ 1,215,676</b>	<b>\$ 874,588</b>	<b>\$ 1,215,023</b>	<b>\$ 1,288,000</b>	<b>\$ 985,513</b>
21	Advances For Construction	385,818	383,113	218,298	213,485	213,485	213,482	341,427
22	Over Deferred Credits	878,838	878,837	878,837	878,830	878,830	177,170	822,118
23	Accum. Deferred ITCs							
24	Operating Reserves							
25	<b>TOTAL DEF. CREDITS &amp; OPER. RESERVES</b>	<b>\$ 1,271,482</b>	<b>\$ 1,389,940</b>	<b>\$ 1,082,055</b>	<b>\$ 1,089,314</b>	<b>\$ 1,089,314</b>	<b>\$ 390,682</b>	<b>\$ 1,163,544</b>
26	CIAC & Prepaid SAC	20,803,188	20,827,885	20,816,804	20,879,088	21,185,384	21,553,080	20,788,788
27	Less Accum. Amortization of CIAC	4,331,871	4,383,729	4,438,272	4,488,833	4,541,715	4,585,195	4,280,576
28	Accumulated Deferred Income Taxes	4,888,838	4,888,838	4,888,838	4,888,838	4,888,838	6,836,884	4,838,785
29	<b>TOTAL EQUITY CAPITAL &amp; LIABILITIES</b>	<b>\$ 34,387,802</b>	<b>\$ 34,389,713</b>	<b>\$ 34,256,328</b>	<b>\$ 33,782,391</b>	<b>\$ 34,329,123</b>	<b>\$ 35,888,882</b>	<b>\$ 34,212,083</b>