



ITEM #	AUDIT OBJECTIVE OR QUESTION (Add supplemental background for auditor)
1	Please verify that books and records are being maintained in compliance with NARUC
2	Please determine ratebase for each system as of the time of transfer – do not make adjustments for non used and useful plant or for working capital

FWSC Remaining Systems  
To AquaSource  
1996 Rate Base and Rates

Item	System Name	County	1996 Rate Base Water	1996 Rate Base Wastewater	BFC Water	Gallonge Charge Water	BFC Wastewater	Gallonge Charge Wastewater*	2002 Customers Water	2002 Customers WW	2003 Customers Water	2003 Customers WW
1	Silver Lake Estates/Western Shores	Lake	\$885,130		\$7.04	\$1.19			1488	0	1520	0
2	Fern Terrace	Lake	\$94,297		\$9.13	\$1.97			119	0	122	0
3	Grand Terrace	Lake	\$78,285		\$9.13	\$1.97			108	0	108	0
4	Hobby Hills	Lake	\$36,690		\$9.13	\$1.97			90	0	96	0
5	Valencia Terrace	Lake	\$188,400	\$239,951	\$9.13	\$1.97	\$17.11	\$2.57	339	336	334	330
6	Imperial Terrace	Lake	\$79,441		\$10.35	\$2.58			244	0	243	0
7	Kingswood	Brevard	\$11,852		\$10.35	\$2.58			63	0	60	0
8	Oakwood	Brevard	\$28,623		\$10.35	\$2.58			200	0	211	0
9	Palm Terrace	Pasco	\$214,599	\$300,818	\$10.35	\$2.58	\$13.18	\$6.28	1181	1021	1183	1022
10	Picciola Island	Lake	\$98,039		\$10.35	\$2.58			139	0	136	0
11	Piney Woods	Lake	\$189,149		\$13.26	\$2.82			168	0	170	0
12	Pomona Park	Putnam	\$96,783		\$13.26	\$2.82			161	0	167	0
13	Venetian Village	Lake	\$112,383	\$42,598	\$13.26	\$2.82	\$18.86	\$5.58	140	89	145	91
14	Chuluota	Seminole	\$887,407	\$1,205,313	\$16.34	\$2.85	\$20.42	\$7.43	830	192	1075	301
15	Interlachen Lake/Park Manor/St.J Highlands	Putnam	\$135,509		\$16.34	\$2.85			265	0	274	0
16	River Grove	Putnam	\$76,927		\$16.34	\$2.85			105	0	107	0
17	Beecher's Point	Putnam	\$193,685	\$41,604	\$14.90	\$3.71	\$19.88	\$6.54	51	17	50	17
18	Carlton Village	Lake	\$305,562		\$17.10	\$3.49			185	0	193	0
19	Covered Bridge/Leisure Lakes	Highlands	\$89,567	(\$6,626)	\$7.40	\$4.46	\$17.11	\$2.57	266	264	277	270
20	East Lake Harris Estates	Lake	\$439,521		\$7.80	\$4.42			172	0	174	0
21	Friendly Center	Lake	\$7,301		\$14.50	\$3.75			29	0	32	0
22	Harmony Homes	Seminole	\$79,417		\$19.20	\$3.28			58	0	63	0
23	Hermits Cove	Putnam	\$171,869		\$8.70	\$4.33			176	0	178	0
24	Holiday Haven	Lake	\$21,399	\$289,107	\$9.50	\$4.25	\$15.26	\$8.16	118	101	122	105
25	Jungle Den	Volusia	\$20,737	\$262,012	\$6.00	\$4.60	\$11.48	\$8.92	114	131	114	133
26	Morningview	Lake	\$76,076	\$17,076	\$16.70	\$3.53	\$22.70	\$7.05	35	35	34	34
27	Palm Port	Putnam	\$85,069	\$71,234	\$11.50	\$4.05	\$18.86	\$7.69	103	104	108	107
28	Palms Mobile Home Park	Lake	\$72,880		\$6.90	\$4.51			59	0	60	0
29	Quail Ridge	Lake	\$91,817		\$19.90	\$3.21			59	0	65	0
30	Silver Lake Oaks	Putnam	\$28,230	\$37,345	\$14.40	\$3.76			37	37	39	39
31	Skycrest	Lake	\$183,065		\$13.20	\$3.88			112	0	121	0
32	Stone Mountain	Lake	\$9,139		\$25.10	\$2.69			9	0	9	0
33	Sunny Hills	Washington	\$440,966	\$193,930	\$10.70	\$4.13	\$18.38	\$7.75	431	174	446	173
34	Welaka/Saratoga Harbour	Putnam	\$92,547		\$9.40	\$4.26			141	0	146	0
35	Wooten	Putnam	\$27,005		\$8.50	\$4.35			24	0	27	0
36	Zephyr Shores	Pasco	\$146,641	\$323,906	\$5.80	\$4.62	\$10.64	\$8.92	481	478	498	495
37	Florida Cent. Comm. Park	Seminole		\$193,668			\$35.90	\$4.85	0	61	0	67
38	Park Manor	Putnam		\$31,350			\$27.68	\$5.53	0	32	0	31
Acquired After Docket No. 950495-WS												
39	Gibsonia Estates (A-1)	Polk			\$4.59	\$0.55			175	0	180	0
40	Lake Gibson (A-2)	Polk			\$6.04	\$0.87	\$23.06	\$0.00	808	308	822	310
41	Orange Hill/Sugar Creek (A-3)	Polk			\$8.35	\$1.23			230	0	228	0
42	Tangerine (B)	Orange	\$85,408		\$25.89	\$1.48			246	0	254	0
43	Tomoka and Twin Rivers/Tomoka View (C)	Volusia	\$34,543		\$4.52	\$1.33			267	0	266	0
<b>Total Customers</b>									<b>10026</b>	<b>3380</b>	<b>10457</b>	<b>3525</b>

\*Maximum Gallonge Charged - 6,000

A - Order No PSC-97-0376-FOF-WS, Grandfather no rate base set

B - Order No PSC-00-1515-PAA-WU - Transfer - Quarterly Billing

C - Order No PSC-00-1659-PAA-WU - Transfer