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RECORDS AND
REPORTING

AUDIT SERVICE REQUEST

July 27, 2000

Date of Request

AFAD control #

TO : **DIVISION AUDITING & FINANCIAL ANALYSIS**

FROM: **DIVISION OF REGULATORY OVERSIGHT** **Stephanie Clapp** (904) 413-6997
Division Name Phone number

RE : REQUEST FOR AUDIT OF Bartelt Enterprises, Inc.
 DOCKET NO.: 000793-WS
 AUDIT PURPOSE: To establish rate base for transfer of utility

@ JNC

LIST AUDIT OBJECTIVES & OTHER INFORMATION ON BACK.

ADMINISTRATIVE DETAILS:

COMPANY CONTACT: DAVID C BARTELT SEC/TREAS (727) 937-6133
Name Title Phone Number

MAIL ADDRESS: PO Box 609 Street Address
Tarpon Springs Florida 34688-0609
City State Zip Code

LOCATION OF RECORDS: The application states that the books and records of the seller are in the possession of David C. Bartelt. Questions concerning the application from Utilities Inc. should be addressed to Martin S Friedman in Tallahassee at (850) 877-6555.

AUDIT DUE DATE: October 20, 2000
 PIECEMEAL RESULTS: YES NO

COORDINATING DETAILS: STEPHANIE CLAPP (Analyst) (850) 413-6997
RICHARD REDEMANN (Engineer) (850) 413-6999
Name and phone number of other Division staff and any other administrative instructions

REFERENCES: Order No. 17240 and the 1997, 1998, and 1999 Annual Reports. If you need any other information, please feel free to call me.
Attach copies of FPSC ORDERS and other documents as appropriate

FOR USE OF THE FIELD AUDIT SUPERVISOR:

APP REQUEST ACKNOWLEDGED BY: _____ DATE: _____
 CAF AUDIT MANAGER ASSIGNED: _____ DATE ON SIGHT: _____
 CMP COMMENTS: _____
 COM _____
 CTR _____
 ECR _____
 LEG _____
 OPC _____
 PAI _____
 RGO _____
 SEC 1 _____
 SER _____
 OTH _____

DOCUMENT NUMBER-DATE

10974 SEP-58

FPSC-RECORDS/REPORTING

ITEM #

AUDIT OBJECTIVE OR QUESTION
Add supplemental background for auditor

WORK
PRIORITY

ALL ITEMS CONSIDERED HIGH (H) PRIORITY

- 1 The rate base objectives per rate case audit guide of the DAFA audit manual should be used in auditing utility plant, accumulated depreciation, CIAC and accumulated amortization of CIAC. A working capital allowance need not be calculated.
- 2 Determine whether any assets on the seller's books are not being transferred, such as desk, computer equipment and vehicles, and exclude these items from the calculation of rate base.
- 3 Determine if these are any extraordinary circumstances surrounding the purchase. Current Commission policy is not to allow an acquisition adjustment up or down unless there are extraordinary circumstance justifying an acquisition adjustment. The burden of proof is on the utility.
- 4 Verify land ownership in the name of the current owner of the utility for the real property on which the utility plant is located.
- 5 Verify the existing rates, miscellaneous service charges, service availability charges, and customer deposits charged by the utility.
- 6 Verify the purchase price for the utility.

PRIORITY
CODES

H - HIGH PRIORITY - CRITICAL WORK NEEDED TO COMPLETE PROGRAM.
M - MIDDLE PRIORITY - REQUIRED FOR FULL CONSIDERATION OF PROGRAM.
L - LOW PRIORITY - WORK THAT CAN BE DEFERRED.