

# AUDIT SERVICE REQUEST

March 13, 2001

Date of Request

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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 The Woodlands of Lake Placid, L.P.**  
**DOCKET NO.: 990374-WS**  
**AUDIT PURPOSE: To establish rate base and rates for utility**

LIST AUDIT OBJECTIVES & OTHER INFORMATION ON BACK.

## ADMINISTRATIVE DETAILS:

COMPANY CONTACT: JOHN H. LOVELETTE (863) 699-1991  
Name Title Phone Number

MAIL ADDRESS: 1525 U.S. HIGHWAY 27 SOUTH  
Firm Street Address  
LAKE PLACID FLORIDA 33852  
City State Zip Code

LOCATION OF RECORDS: Mr. Lovelette states that the records are available for inspection from Forrest Hilton, 702 U.S. Highway 27 North, Avon Park, FL 33825, telephone (863) 452-2902.

AUDIT DUE DATE: June 22, 2001  
PIECEMEAL RESULTS: YES\_\_ NO XX

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: Orders No 20905, the 1999 Annual Report, and a docket background list of letters issued and received. 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:

REQUEST ACKNOWLEDGED BY: \_\_\_\_\_ DATE: \_\_\_\_\_  
AUDIT MANAGER ASSIGNED: \_\_\_\_\_ DATE ON SIGHT: \_\_\_\_\_  
COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DOCUMENT NUMBER-DATE

03327 MAR 15 06

FPSC-RECORDS/REPORTING

ITEM #

AUDIT OBJECTIVE OR QUESTION  
Add supplemental background for auditor

WORK  
PRIORITY

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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. Please provide any additional information, such as water gallons pumped, wastewater gallons treated, which could be used to build rates.
3. Verify the number of residential and general service customers by service. Provide the names of the general service customers, and the locations of the residential customers (mobile home park, single family home area, etc.).
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, late charges, service availability charges, and customer deposits charged by the utility. If different rates are charged various customers, please identify the rates for the different groups. Please determine when all of the rates went into effect.
6. Verify which customers have meters and any schedule of meter installation for residents/businesses currently unmetered.

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.