

OFFICIAL COPY  
DIVISION OF  
CLASS "C"  
WATER AND SEWER

# WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

# ANNUAL REPORT

OF

WS617-02-AR  
Laniger Enterprises of America, Inc.  
1662 N.E. Dixie Highway  
Jensen Beach, FL 34957-6350

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
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ECONOMIC REGULATION

Submitted To The

## STATE OF FLORIDA



## PUBLIC SERVICE COMMISSION

• FOR THE

## YEAR ENDED DECEMBER 31, 2002

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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# **FINANCIAL SECTION**

REPORT OF

Laniger Enterprises of America, Inc.  
(EXACT NAME OF UTILITY)

2340 NE Dixie Hwy  
Jensen Beach, FL 34957  
Mailing Address

2340 NE Dixie Hwy  
Jensen Beach, FL 34957 Martin  
Street Address County

Telephone Number (772) 334-3433

Date Utility First Organized 12/12

Fax Number (772) 334-6757

E-mail Address N/A

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

Check the business entity of the utility as filed with the Internal Revenue Service:

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: Laniger Enterprises of America, Inc.  
2340 NE Dixie Hwy Jensen Beach, FL 34957 (772) 334-3433

Name of subdivisions where services are provided: Beacon 21 / Palm Circle Park /  
River Club of Martin County.

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Mr. Reginald Burge</u>	<u>President</u>	<u>2340 NE Dixie Hwy</u>	<u>0</u>
Person who prepared this report: <u>Mr. Keith Burge</u>	<u>Director</u>	<u>2340 NE Dixie Hwy</u>	<u>0</u>
Officers and Managers: <u>Mr. Reginald Burge</u>	<u>General manager</u>	<u>Same as above</u>	<u>\$ 36000</u>
<u>Mr. Keith Burge</u>	<u>Director</u>	<u>Same as above</u>	<u>\$ 0</u>
<u>Mrs. Lois Burge</u>	<u>Secretary</u>	<u>Same as above</u>	<u>\$ 0</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
<u>Mr. Reginald Burge</u>	<u>50%</u>	<u>Same as above</u>	<u>\$ 0</u>
<u>Mrs. Lois Burge</u>	<u>50%</u>	<u>Same as above</u>	<u>\$ 0</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>

UTILITY NAME: Lavinger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		<u>106,186</u>	<u>182,734</u>	_____	<u>288,920</u>
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ <u>106,186</u>	\$ <u>182,734</u>	\$ _____	\$ <u>288,920</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>83,563</u>	\$ <u>154,792</u>	\$ _____	\$ <u>238,355</u>
Depreciation Expense _____	F-5	<u>22,038</u>	<u>32,505</u>	_____	<u>54,543</u>
CIAC Amortization Expense _____	F-8	<u>&lt;27&gt;</u>	<u>&lt;12,202&gt;</u>	_____	<u>&lt;12,229&gt;</u>
Taxes Other Than Income _____	F-7	<u>10,241</u>	<u>16,019</u>	_____	<u>26,260</u>
Income Taxes _____	F-7	<u>0</u>	<u>0</u>	_____	<u>0</u>
Total Operating Expense		\$ <u>115,815</u>	<u>191,114</u>	_____	\$ <u>306,929</u>
Net Operating Income (Loss)		\$ <u>&lt;9,629&gt;</u>	\$ <u>&lt;8,380&gt;</u>	\$ _____	\$ <u>&lt;18,009&gt;</u>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		<u>17,603</u>	<u>32,691</u>	_____	<u>50,294</u>
Net Income (Loss)		\$ <u>&lt;27,232&gt;</u>	\$ <u>&lt;41,071&gt;</u>	\$ _____	\$ <u>&lt;68,303&gt;</u>

UTILITY NAME: Laniger Enterprises of America, Inc

YEAR OF REPORT  
DECEMBER 31, 2002

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1168093</u>	\$ <u>1168093</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>568490</u>	<u>514007</u>
Net Utility Plant -----		\$ <u>599,603</u>	\$ <u>654086</u>
Cash -----		<u>1809</u>	<u>1566</u>
Customer Accounts Receivable (141) -----		<u>5046</u>	<u>4932</u>
Other Assets (Specify): -----		<u>&lt;95317&gt;</u>	<u>&lt;95317&gt;</u>
<u>Negative Acquisition Adjustment</u>		<u>6594</u>	<u>51706</u>
<u>Customer Deposits</u>			
Total Assets -----		\$ <u>517735</u>	\$ <u>616973</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	<u>3000</u>	<u>3000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>310012</u>	<u>310012</u>
Retained Earnings (215) -----	F-6	<u>&lt;323252&gt;</u>	<u>&lt;254949&gt;</u>
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	<u>&lt;256806&gt;</u>	<u>&lt;256806&gt;</u>
<u>Treasury stock</u>			
Total Capital -----		\$ <u>&lt;267046&gt;</u>	\$ <u>&lt;198743&gt;</u>
Long Term Debt (224) -----	F-6	\$ <u>548385</u>	\$ <u>511702</u>
Accounts Payable (231) -----		<u>50807</u>	<u>8412</u>
Notes Payable (232) -----		<u>23209</u>	<u>61075</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
<u>Money owed Burge Trust</u>		<u>107707</u>	<u>107707</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>54593</u>	<u>66820</u>
Total Liabilities and Capital -----		\$ <u>517735</u>	\$ <u>616973</u>

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 452,560	\$ 715,533	\$ _____	\$ 1168093
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 452,560	\$ 715,533	\$ _____	\$ 1168093

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 181,103	\$ 332844	\$ _____	\$ 513947
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ 22038	\$ 32505	\$ _____	\$ 54543
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 22038	\$ 32505	\$ _____	\$ 54543
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 203141	\$ 365349	\$ _____	\$ 568490



UTILITY NAME: Laniger Enterprises of America Inc.

YEAR OF REPORT  
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	0	_____
Shares authorized _____	3000	_____
Shares issued and outstanding _____	300	_____
Total par value of stock issued _____	0	_____
Dividends declared per share for year _____	0	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <254,949>
Changes during the year (Specify): <u>2002 Retained earnings</u>	_____	<68,303>
Balance end of year _____	\$ _____	\$ <323,252>

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Fidelity Federal Bank + Trust</u>	9.875	_____	\$ 548,385
Total _____	_____	_____	\$ _____

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax -----	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax -----	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax -----	_____	_____	_____	_____
Local property tax -----	<u>97015463</u>	<u>7796</u>	_____	<u>13259</u>
Regulatory assessment fee -----	<u>4778</u>	<u>8223</u>	_____	<u>13001</u>
Other (Specify) -----	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense -----	\$ <u>10241</u>	\$ <u>16019</u>	\$ _____	\$ <u>26260</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Walsh Environmental Svcs.	\$ 6850.00	\$ 6887.50	operator
ENSR Corporation	\$ 5125.00	\$ _____	Testing
Mrs. Angela Burge	\$ 3250.00	\$ 9750.00	meter reading/billing
Wayne Ashton Maint.	\$ 298.38	\$ 6313.12	undergrounds
Chuck's Electric	\$ 675.21	\$ 855.00	pump repair
KRK Enterprises, Inc.	\$ _____	\$ 1710.00	emergency pumper.
Chuck's electric	\$ _____	\$ _____	_____
Dunn's Tractor Service	\$ _____	\$ 605.00	mowing
Joseph Filipkowski	\$ _____	\$ 855.00	High Pressure welder.
Rose Sundstrom + Bentley	\$ _____	\$ 48.75	Legal Services
Mr. Jon Whitmer	\$ _____	\$ 150.00	Engineering
Flowers Chemical Labs	1124.00	3697.00	Testing

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>1898</u>	\$ <u>64,924</u>	\$ <u>66,820</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	< <u>27</u> >	< <u>12,202</u> >	< <u>12,229</u> >
7) Net CIAC _____	\$ <u>1871</u>	\$ <u>52,722</u>	\$ <u>54,593</u>

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____		\$ _____	\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ < <u>319</u> >	\$ < <u>204,699</u> >	\$ < <u>205,018</u> >
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	< <u>27</u> >	< <u>12,202</u> >	< <u>12,229</u> >
Balance End of Year (Must agree with line #6 above.) _____	\$ < <u>346</u> >	\$ < <u>216,901</u> >	\$ < <u>217,247</u> >

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2002
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

*Not Applicable*

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

*Not Applicable*

(1) Explain below all adjustments made in Column (e):

\_\_\_\_\_

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**WATER  
OPERATING  
SECTION**

UTILITY NAME: Laniges Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	5000			5000
304	Structures and Improvements	31363			31363
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	8857			8857
308	Infiltration Galleries and Tunnels				
309	Supply Mains	36566			36566
310	Power Generation Equipment	30658			30658
311	Pumping Equipment	53465			53465
320	Water Treatment Equipment	2970			2970
330	Distribution Reservoirs and Standpipes	56664			56664
331	Transmission and Distribution Lines	90402			90402
333	Services	4337			4337
334	Meters and Meter Installations	85433			85433
335	Hydrants	6957			6957
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment	9159			9159
341	Transportation Equipment	23818			23818
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	5063			5063
344	Laboratory Equipment				
345	Power Operated Equipment	1425			1425
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	422			422
	Total Water Plant	\$ 452,560	\$	\$	\$ 452,560

UTILITY NAME: Longier Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	%	3.57	\$ 14,194	\$	\$ 1,118	\$ 15,312
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	27	%	3.70	1971		322	2293
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	22	%	3.13	4553		1121	5684
310	Power Generating Equipment	17	%	5.88	8298		1801	10099
311	Pumping Equipment	17	%	5.88	36599		3139	39738
320	Water Treatment Equipment	17	%	5.88	29110		141	3111
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains	23	%	3.03	25088		1715	26803
333	Services	38	%	2.62	41734		2375	44109
334	Meter & Meter Installations	4	%	2.86	862		122	984
335	Hydrants	17	%	5.88	24102		5019	29121
336	Backflow Prevention Devices	17	%	3.50	1379		171	1550
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment	10	%	6.67	3465		609	4074
342	Stores Equipment	6	%	16.67	14714		3961	18675
343	Tools, Shop and Garage Equipment	15	%	6.67	691		311	1002
344	Laboratory Equipment		%					
345	Power Operated Equipment	15	%	6.67	166		81	247
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant	10	%	10.00	327		22	359
	Totals				\$ 181,103	\$	\$ 22,038	\$ 203,141

\* This amount should tie to Sheet F-5.



UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
604	Employee Pensions and Benefits	2500.00
610	Purchased Water	_____
615	Purchased Power	4849.83
616	Fuel for Power Production	278.94
618	Chemicals	428.20
620	Materials and Supplies	6456.59
630	Contractual Services:	
	Billing	18000.00
	Professional	20000.00
	Testing	4354.00
	Other	4469.28
640	Rents	2520.00
650	Transportation Expense	2557.43
655	Insurance Expense	7372.24
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	160.91
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	9615.10
	Total Water Operation And Maintenance Expense	\$ 83,563 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	53	53	53
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	68	68	170
1 1/2"	D,T	5.0	124	124	620
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	32	32	256
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	277	277
					1099

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

SYSTEM NAME: Beacon 21

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January		2390000			2390000
February		2271000			2271000
March		2393000			2393000
April		1932000			1932000
May		2466000			2466000
June		2191000			2191000
July		2718867			2718867
August		3200000			3200000
September		2393000			2393000
October		2752000			2752000
November		3047200			3047200
December		2595000			2595000
Total for Year		30,349,067			30,349,067

If water is purchased for resale, indicate the following:

Vendor Not Applicable  
Point of delivery Not Applicable

If water is sold to other water utilities for redistribution, list names of such utilities below:

Not Applicable

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	3501			3501
PVC	4"	361			361
PVC	1.5"	405			405
Cast Iron	8"	120			120
PVC	8"	80			80
PVC	6"	800			800
DEP	6"	400			400
PVC	2"	300			300

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

SYSTEM NAME: Beacon 21

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	<u>1972</u>	<u>1974</u>	_____	_____
Types of Well Construction and Casing _____	<u>Steel</u>	<u>Steel</u>	_____	_____
Depth of Wells _____	<u>85'</u>	<u>85'</u>	_____	_____
Diameters of Wells _____	<u>6"</u>	<u>6"</u>	_____	_____
Pump - GPM _____	<u>150 GPM</u>	<u>150 GPM</u>	_____	_____
Motor - HP _____	<u>10 hp</u>	<u>10 hp</u>	_____	_____
Motor Type * _____	<u>Submersible</u>	<u>Submersible</u>	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	<u>Propane</u>	<u>Propane</u>	_____	_____

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	<u>Steel</u>	<u>Steel</u>	_____	_____
Capacity of Tank _____	<u>88,000</u>	<u>10,000</u>	_____	_____
Ground or Elevated _____	<u>elevated</u>	<u>elevated</u>	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	<u>TEFC</u>	<u>TEFC</u>	<u>TEFC</u>	_____
Type _____	<u>240/1160</u>	<u>240/1160</u>	<u>240/1160</u>	_____
Rated Horsepower _____	<u>15</u>	<u>15</u>	<u>20</u>	_____
<b>Pumps</b>				
Manufacturer _____	<u>Aurora</u>	<u>Aurora</u>	<u>Aurora</u>	_____
Type _____	<u>334 A</u>	<u>334 A</u>	<u>N/A</u>	_____
Capacity in GPM _____	<u>250</u>	<u>250</u>	<u>250</u>	_____
Average Number of Hours Operated Per Day _____	<u>8</u>	<u>8</u>	<u>4</u>	_____
Auxiliary Power _____	<u>Propane</u>	<u>Propane</u>	<u>Propane</u>	_____

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT  
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____	<u>200,000</u>	<u>200,000</u>	_____
Type of Source _____	<u>Ground (Drilled well)</u>	<u>Ground (Drilled well)</u>	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	<u>Chlorination +</u>	<u>Storage</u>	_____
Make _____	<u>N/A</u>	_____	_____
Permitted Capacity (GPD) _____	<u>400,000</u>	_____	_____
High service pumping _____	<u><del>150 GPM</del></u>	_____	_____
Gallons per minute _____	<u>750 GPM</u>	_____	_____
Reverse Osmosis _____	<u>N/A</u>	_____	_____
Lime Treatment _____	_____	_____	_____
Unit Rating _____	<u>N/A</u>	_____	_____
Filtration _____	_____	_____	_____
Pressure Sq. Ft. _____	<u>N/A</u>	_____	_____
Gravity GPD/Sq.Ft. _____	<u>N/A</u>	_____	_____
Disinfection _____	_____	_____	_____
Chlorinator _____	<u>Regal</u>	_____	_____
Ozone _____	<u>—</u>	_____	_____
Other _____	<u>—</u>	_____	_____
Auxiliary Power _____	<u>Propane</u>	_____	_____

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

SYSTEM NAME: Beacon 21

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* the system can efficiently serve. 1000
2. Maximum number of ERCs \* which can be served. 2000
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. 20%.
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. Storage + Fire hydrants.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	94580			94580
354	Structures and Improvements	220135			220135
355	Power Generation Equipment				
360	Collection Sewers - Force	47402			47402
361	Collection Sewers - Gravity	93871			93871
362	Special Collecting Structures	15200			15200
363	Services to Customers				
364	Flow Measuring Devices	11930			11930
365	Flow Measuring Installations	4624			4624
370	Receiving Wells	73968			73968
371	Pumping Equipment				
380	Treatment and Disposal Equipment	66437			66437
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	3282			3282
390	Office Furniture and Equipment	10,019			10,019
391	Transportation Equipment	35728			35,728
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	7760			7760
394	Laboratory Equipment				
395	Power Operated Equipment	29419			29419
396	Communication Equipment				
397	Miscellaneous Equipment	1178			1178
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 715533	\$	\$	\$ 715533 *

\* This amount should tie to sheet F-5.

UTILITY NAME: Various Enterprises of America, Inc.

YEAR OF REPORT  
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
354	Structures and Improvements	27	%	3.70 %	\$ 106,159	\$	\$ 8,184	\$ 114,343
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.70 %	16,536		1,764	18,300
361	Collection Sewers - Gravity	27	%	2.50 %	549,39		2,387	573,26
362	Special Collecting Structures	37	%	2.70 %	11,375		2,550	13,925
363	Services to Customers		%					
364	Flow Measuring Devices	5	%	20.00 %	11,999		2,346	14,345
365	Flow Measuring Installations		%		4,02		601	1063
370	Receiving Wells	25	%	4.00 %	<del>4,02</del> 5,187		2,939	5,480
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	15	%	6.67 %	41,749		4,227	45,976
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	16,216		221	18,47
390	Office Furniture and Equipment	6	%	6.67 %	32,87		628	3915
391	Transportation Equipment	6	%	6.67 %	17,847		2,912	20,059
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.67 %	934		501	1,435
394	Laboratory Equipment		%					
395	Power Operated Equipment	10	%	10.00 %	12,886		2,862	15,748
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant	10	%	10.00 %	1,178		1,083	2,261
	Totals				\$ 332,844	\$	\$ 32,505	\$ 365,349 *

\* This amount should tie to Sheet F-5.



UTILITY NAME: Lanier Enterprises of America, Inc.

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WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	6900.00
715	Purchased Power	8492.69
716	Fuel for Power Production	275.71
718	Chemicals	1714.36
720	Materials and Supplies	3448.37
730	Contractual Services:	
	Billing	_____
	Professional	_____
	Testing	_____
	Other	_____
740	Rents	4680.00
750	Transportation Expense	2399.59
755	Insurance Expense	13691.23
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	_____
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	16116.95
	Total Wastewater Operation And Maintenance Expense	\$ 154,792 *

\* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Number of r Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	52	52	52
General Service					
5/8"	D	1.0	68	68	170
3/4"	D	1.5	124	124	620
1"	D	2.5	32	32	256
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)			248	248	
** D = Displacement C = Compound T = Turbine		* Total	524	524	524

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT  
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**PUMPING EQUIPMENT**

Lift Station Number _____	<u>East Riverclub</u>	<u>West Riverclub</u>	<u>Dolphin Village</u>	<u>Sailfish Village</u>	<u>Kalm Circle</u>	_____
Make or Type and nameplate data on pump _____	<u>hydraulic</u>	<u>hydraulic</u>	<u>hydraulic</u>	<u>hydraulic</u>	<u>hydraulic</u>	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	<u>3 ph</u>	<u>3 ph</u>	<u>3 ph</u>	<u>Single Phase</u>	<u>3ph</u>	_____
Power:						
Electric _____	<u>electric</u>	<u>electric</u>	<u>electric</u>	<u>electric</u>	<u>electric</u>	_____
Mechanical _____	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	<u>3"</u>	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	<u>PVC</u>	_____	_____	_____	_____	_____
Average length _____	<u>260</u>	_____	_____	_____	_____	_____
Number of active service connections _____	<u>524</u>	_____	_____	_____	_____	_____
Beginning of year _____	<u>524</u>	_____	_____	_____	_____	_____
Added during year _____	<u>0</u>	_____	_____	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____	_____	_____
End of year _____	<u>524</u>	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	<u>N/A</u>	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	<u>8"</u>	<u>8"</u>	<u>8"</u>	<u>6"</u>	<u>4"</u>	<u>2.5"</u>	<u>4"</u>	_____
Type of main _____	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>PVC</u>	<u>DIP</u>	_____
Length of main (nearest foot) _____	<u>1015</u>	<u>5853</u>	<u>1953</u>	<u>1108</u>	<u>1508</u>	<u>1196</u>	<u>120</u>	_____
Beginning of year _____	<u>1015</u>	<u>5853</u>	<u>1953</u>	<u>1108</u>	<u>1508</u>	<u>1196</u>	<u>120</u>	_____
Added during year _____	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
Retired during year _____	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	_____
End of year _____	<u>1015</u>	<u>5853</u>	<u>1953</u>	<u>1108</u>	<u>1508</u>	<u>1196</u>	<u>120</u>	_____

**MANHOLES**

Size (inches) _____	<u>4"</u>	_____	_____	_____
Type of Manhole _____	<u>Concrete</u>	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>29</u>	_____	_____	_____
Added during year _____	<u>0</u>	_____	_____	_____
Retired during year _____	<u>0</u>	_____	_____	_____
End of Year _____	<u>29</u>	_____	_____	_____

UTILITY NAME: Lanier Enterprises of America, Inc.

SYSTEM NAME: Beacon 21

YEAR OF REPORT  
DECEMBER 31, 2002

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	<u>Concrete</u>	_____	_____
Total Permitted Capacity _____	<u>99,000</u>	_____	_____
Average Daily Flow _____	<u>98,000</u>	_____	_____
Method of Effluent Disposal _____	<u>percolation</u>	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>3 400 000</u>	_____	<u>3 400 000</u>
February _____	<u>3 237 000</u>	_____	<u>3 237 000</u>
March _____	<u>3 642 000</u>	_____	<u>3 642 000</u>
April _____	<u>2 958 000</u>	_____	<u>2 958 000</u>
May _____	<u>2 496 000</u>	_____	<u>2 496 000</u>
June _____	<u>2 484 000</u>	_____	<u>2 484 000</u>
July _____	<u>2 666 000</u>	_____	<u>2 666 000</u>
August _____	<u>816 000</u>	_____	<u>816 000</u>
September _____	<u>1 002 000</u>	_____	<u>1 002 000</u>
October _____	<u>1 059 000</u>	_____	<u>1 059 000</u>
November _____	<u>1 196 000</u>	_____	<u>1 196 000</u>
December _____	<u>1 212 000</u>	_____	<u>1 212 000</u>
Total for year _____	<u>26 168 000</u>	_____	<u>26 168 000</u>

If Wastewater Treatment is purchased, indicate the vendor: No.

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT  
DECEMBER 31, 2002

SYSTEM NAME: Beacon 21

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. 524
2. Maximum number of ERCs\* which can be served. 800
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. 10%
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes  
If so, when? 1997
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days)/280 gallons per day).

UTILITY NAME: Laniger Enterprises of America, Inc.


YEAR OF REPORT  
DECEMBER 31, 2002

# CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

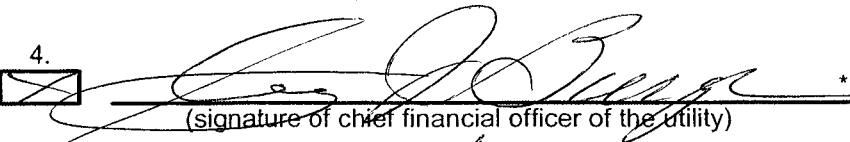
- YES  NO  1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.
- YES  NO  2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES  NO  3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.
- YES  NO  4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

### Items Certified

1.  2.  3.  4.   \*

(signature of chief executive officer of the utility)

Date: 05/30/03

1.  2.  3.  4.   \*

(signature of chief financial officer of the utility)

Date: 05/30/05

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.