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CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Laniger Enterprises of America, Inc.

Exact Legal Name of Respondent

WS617-07-AR

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2007

Form PSC/ECR 006-W (Rev. 12/99)

**DIVISION OF
ECONOMIC REGULATION**

08 SEP -2 PH10: 53

**RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION**

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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)

TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

FINANCIAL SECTION

REPORT OF

Laniger Enterprises of America, Inc.

(EXACT NAME OF UTILITY)

<u>2340 NE Dixie Hwy</u> <u>Jensen Beach FL. 34957</u> Mailing Address	<u>Martin</u> County
Street Address	

Telephone Number (772) 334-3433 Date Utility First Organized December-72

Fax Number (772) 334-6757 E-mail Address reginaldburge@bellsouth.net

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 Florida, 34957

Name of subdivisions where services are provided: Beacon 21, Palm Circle Park and Riverclub of Martin County

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Reginald J Burge</u>	<u>President</u>	<u>2340 NE Dixie Hwy</u>	0
Person who prepared this report: <u>Reginald J Burge</u>	<u>President</u>	<u>Same as Above</u>	0
Officers and Managers: <u>Reginald J Burge</u>	<u>General Manager</u>	<u>Same as Above</u>	\$ 66,000.00
<u>Lois F Burge</u>	<u>Secretary</u>	<u>Same as Above</u>	\$ 0
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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	Principal Business Address	Salary Charged Utility
<u>Reginald J Burge</u>	<u>50%</u>	<u>2340 NE Dixie Hwy</u>	\$ 0
<u>Lois F Burge</u>	<u>50%</u>	<u>Same as Above</u>	\$ 0
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT December 31, 2007
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 6,305	\$ 34,107	\$ _____	\$ 40,412
Commercial_____		7,589	2,397	_____	9,986
Industrial_____		_____	_____	_____	_____
Multiple Family_____		106,368	101,632	_____	208,000
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify) Irrigation		32,841	_____	_____	32,841
Total Gross Revenue_____		\$ 153,103	\$ 138,136	\$ _____	\$ 291,239
Operation Expense (Must tie to pages W-3 and S-3)					
	W-3 S-3	\$ 124,422	\$ 123,073	\$ _____	\$ 247,495
Depreciation Expense_____	F-5	3,944	3,679	_____	7,623
CIAC Amortization Expense_____	F-8	<27>	0	_____	<27>
Taxes Other Than Income_____	F-7	8,398	12,002	_____	20,400
Income Taxes_____	F-7	0	0	_____	0
Total Operating Expense		\$ 136,737	138,754	_____	\$ 275,491
Net Operating Income (Loss)		\$ 16,366	\$ <618>	\$ _____	\$ 15,748
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		26,430	26,430	_____	52,860
Bad Debts		985	984	_____	1,969
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <11,049>	\$ <28,032>	\$ _____	\$ <39,081>

UTILITY NAME: Laniger Enterprises of America, Inc.

<p>YEAR OF REPORT DECEMBER 31, 2007</p>

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,297,898	\$ 1,262,184
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	521,148	513,525
Net Utility Plant -----		\$ 776,750	\$ 748,659
Cash -----		2,841	
Customer Accounts Receivable (141) -----		22,765	17,897
Other Assets (Specify): -----			
Negative Acquisition Adjustment -----		<95,317>	<95,317>
-----		-----	-----
-----		-----	-----
Total Assets -----		\$ 707,039	\$ 671,239
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	3,000	3,000
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		371,439	371,439
Retained Earnings (215) -----	F-6	<609,705>	<570,624>
Proprietary Capital (Proprietary and partnership only) (218) ----- Treasury Stock	F-6	<281,537>	<281,537>
Total Capital -----		\$ <516,803>	\$ <477,722>
Long Term Debt (224) -----	F-6	\$ 509,734	\$ 513,838
Accounts Payable (231) -----		214,019	270,219
Notes Payable (232) -----			
Customer Deposits (235) -----		100	
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Owed to Burge Trust -----		66,563	66,536
Owed to related parties -----		425,384	265,892
Cash overdraft -----		0	23,926
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	8,042	8,523
Total Liabilities and Capital -----		\$ 707,039	\$ 617,239

UTILITY NAME Laniger Enterprises of America, Inc.

YEAR OF REPORT December 31, 2007

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 466,745	\$ 795,439	\$ _____	\$ 1,262,184
Construction Work in Progress (105) _____	6,178	29,536	_____	35,714
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 472,923	\$ 824,975	\$ _____	\$ 1,297,898

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 176,263	\$ 337,262	\$ _____	\$ 513,525
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ 3,944	\$ 3,679	\$ _____	\$ 7,623
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 180,207	\$ 340,941	\$ _____	\$ 521,148
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 180,207	\$ 340,941	\$ _____	\$ 521,148

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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 _____	\$ _____	\$ <570,624>
Changes during the year (Specify):		
2007 Net Loss _____	_____	<39,081>
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ <609,705>

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	
National City _____	_____	_____	\$ 480,623
GMAC _____	_____	_____	29,111
_____	_____	_____	_____
Total _____			\$ 509,734

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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 _____	2,562	4,790	_____	7,352
Local property tax _____	5,836	7,212	_____	13,048
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ 8,398	\$ 12,002	\$ _____	\$ 20,400

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 8,523	\$ 0	\$ 8,523
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	\$ _____	\$ _____	\$ _____
4) Deduct charges during the year _____	\$ _____	\$ _____	\$ _____
5) Balance end of year _____	8,523	0	8,523
6) Less Accumulated Amortization _____	481	_____	481
7) Net CIAC _____	\$ 8,042	\$ _____	\$ 8,042

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 _____	\$ 454	\$ 0	\$ 454
Add Debits During Year: _____	27	_____	27
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ 481	\$ 0	\$ 481

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

UTILITY NAME Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(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, 2007
--

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

_____ _____

**WATER
OPERATING
SECTION**

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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_____	5,000	_____	_____	5,000
304	Structures and Improvements_____	33,501	_____	_____	33,501
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	8,857	_____	_____	8,857
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	36,566	_____	_____	36,566
310	Power Generation Equipment_____	30,658	_____	_____	30,658
311	Pumping Equipment_____	54,395	_____	_____	54,395
320	Water Treatment Equipment_____	4,015	_____	_____	4,015
330	Distribution Reservoirs and Standpipes_____	56,664	_____	_____	56,664
331	Transmission and Distribution Lines_____	96,968	_____	_____	96,968
333	Services_____	9,173	_____	_____	9,173
334	Meters and Meter Installations_____	86,367	_____	_____	86,367
335	Hydrants_____	6,957	_____	_____	6,957
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	10,734	_____	_____	10,734
341	Transportation Equipment_____	17,301	_____	_____	17,301
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	6,342	_____	_____	6,342
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	2,825	_____	_____	2,825
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	422	_____	_____	422
	Total Water Plant_____	\$ 466,745	\$ _____	\$ _____	\$ 466,745

UTILITY NAME:

Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2007

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	\$ 15,561	\$	\$ 116	\$ 15,677
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs	27	%	3.7	2,356		12	2,368
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains	32	%	3.13	5,887		36	5,923
310	Power Generating Equipment	17	%	5.88	10,567		106	10,673
311	Pumping Equipment	17	%	5.88	40,552		184	40,736
320	Water Treatment Equipment	17	%	5.88	2,970		0	2,970
330	Distribution Reservoirs & Standpipes	33	%	3.03	27,102		52	27,154
331	Trans. & Dist. Mains	38	%	2.63	32,987		554	33,541
333	Services	4	%	25	1,204		66	1,270
334	Meter & Meter Installations	17	%	5.88	30,437		299	30,736
335	Hydrants	17	%	5.88	1,595		10	1,605
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment	10	%	10	4,350		72	4,422
342	Stores Equipment	6	%	16.67	<1,096>		2,392	1,296
343	Tools, Shop and Garage Equipment		%					
344	Laboratory Equipment	15	%	6.67	1,114		28	1,142
345	Power Operated Equipment		%					
346	Communication Equipment	15	%	6.67	302		13	315
347	Miscellaneous Equipment		%					
348	Other Tangible Plant	10	%	10	375		4	379
	Totals				\$ 176,263	\$	\$ 3,944	\$ 180,207 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ _____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	33,000
604	Employee Pensions and Benefits_____	2,862
610	Purchased Water_____	_____
615	Purchased Power_____	4,647
616	Fuel for Power Production_____	_____
618	Chemicals_____	1,215
620	Materials and Supplies_____	9,004
630	Contractual Services:	
	Billing_____	
	Professional_____	13,773
	Testing_____	8,510
	Other_____	
640	Rents_____	5,400
650	Transportation Expense_____	4,325
655	Insurance Expense_____	1,068
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
670	Bad Debt Expense_____	_____
675	Miscellaneous Expenses_____	40,618
	Total Water Operation And Maintenance Expense_____	\$ 124,422 *

* 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	56	56	56
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)					
			Total	280	280
					1102

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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		2,065			2,065
February		1,880			1,880
March		2,148			2,148
April		2,005			2,005
May		2,005			2,005
June		1,874			1,874
July		1,565			1,565
August		1,624			1,624
September		1,564			1,564
October		1,413			1,413
November		1,519			1,519
December		1,560			1,560
Total for Year		21,222			21,222

If water is purchased for resale, indicate the following:
 Vendor N/A
 Point of delivery N/A

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
DIP	6"	400			400
PVC	2"	300			300

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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</u>	<u>150</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>Generator</u>	<u>Generator</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>Ground</u>	<u>Hydro Tank</u>	_____	_____

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	<u>TEFC</u>	<u>TEFC</u>	<u>TEFC</u>	_____
Type _____	<u>240/360</u>	<u>240/360</u>	<u>240/360</u>	_____
Rated Horsepower _____	<u>15 hp</u>	<u>15 hp</u>	<u>20 hp</u>	_____
Pumps				
Manufacturer _____	<u>Aurora</u>	<u>Aurora</u>	<u>Aurora</u>	_____
Type _____	<u>334A</u>	<u>334A</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 Gen</u>	<u>Propane Gen</u>	<u>Propane Gen</u>	_____

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2007

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</u>	<u>Ground</u>	_____
	<u>Well</u>	<u>Well</u>	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	<u>Chlorination & Storage</u>	_____	_____
Make_____	<u>Steel</u>	_____	_____
Permitted Capacity (GPD)___	<u>200,000</u>	_____	_____
High service pumping		_____	_____
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 Gas</u>	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	<u>Generator (propane)</u>	_____	_____

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 *. 10%
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, Pumps and 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, 2007

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_____	94,850	_____	_____	94,850
354	Structures and Improvements_____	252,335	_____	_____	252,335
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	48,760	_____	_____	48,760
361	Collection Sewers - Gravity_____	93,871	_____	_____	93,871
362	Special Collecting Structures_____	15,200	_____	_____	15,200
363	Services to Customers_____	9,187	_____	_____	9,187
364	Flow Measuring Devices_____	11,930	_____	_____	11,930
365	Flow Measuring Installations_____	4,624	_____	_____	4,624
370	Receiving Wells_____	117,433	_____	_____	117,433
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	70,986	_____	_____	70,986
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	3,282	_____	_____	3,282
390	Office Furniture and Equipment_____	12,944	_____	_____	12,944
391	Transportation Equipment_____	17,301	_____	_____	17,301
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	9,039	_____	_____	9,039
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	32,519	_____	_____	32,519
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	1,178	_____	_____	1,178
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 795,439	\$ _____	\$ _____	\$ 795,439 *

* This amount should tie to sheet F-5.

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2007

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 %	\$ 116,159	\$	\$ 346	\$ 116,505
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.70 %	18,645		67	18,712
361	Collection Sewers - Gravity	27	%	3.70 %	57,783		87	57,870
362	Special Collecting Structures	37	%	2.70 %	13,992		11	14,003
363	Services to Customers	27	%	3.70 %	1,115		13	1,128
364	Flow Measuring Devices		%		11,936		0	11,930
365	Flow Measuring Installations		%					
370	Receiving Wells	25	%	4.00 %	55,696		188	55,884
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	15	%	6.67 %	47,293		316	47,609
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	1,910		15	1,925
390	Office Furniture and Equipment	6	%	16.67 %	4,419		144	4,563
391	Transportation Equipment	6	%	16.67 %	<12,549>		2,127	<10,422>
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.67 %	1,598		40	1,638
394	Laboratory Equipment		%					
395	Power Operated Equipment	10	%	10.00 %	16,991		325	17,316
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant	10	%	10.00 %	2,280			2,280
	Totals				\$ 337,262.00	\$	\$ 3,679.00	\$ 340,941.00 *

* This amount should tie to Sheet F-5.

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	33,000
704	Employee Pensions and Benefits	2,862
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	3,831
715	Purchased Power	12,073
716	Fuel for Power Production	
718	Chemicals	1,140
720	Materials and Supplies	5,601
730	Contractual Services:	
	Billing	
	Professional	14,230
	Testing	4,310
	Other	
740	Rents	5,400
750	Transportation Expense	
755	Insurance Expense	4,782
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	
		35,844
	Total Wastewater Operation And Maintenance Expense	\$ 123,073 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Customer 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			248	248	248
Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total		
			524	524	524

PUMPING EQUIPMENT

Lift Station Number _____	East RiverClub	West RiverClub	Dolphin Village	Sailfish Village	Palm Circle Park	_____
Make or Type and nameplate data on pump _____	Hydromatic	Hydromatic	Hydromatic	Fairbank Morse	Hydromatic	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	1 ph	1ph	3 ph	3 ph	1 ph	_____
Power:						
Electric _____	Electric	Electric	Electric	Electric	Electric	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

Size (inches) _____	3"	_____	_____	_____	_____	_____
Type (PVC, VCP, etc.) _____	PVC	_____	_____	_____	_____	_____
Average length _____	260	_____	_____	_____	_____	_____
Number of active service connections _____	524	_____	_____	_____	_____	_____
Beginning of year _____	524	_____	_____	_____	_____	_____
Added during year _____	0	_____	_____	_____	_____	_____
Retired during year _____	0	_____	_____	_____	_____	_____
End of year _____	2	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	524	_____	_____	_____	_____	_____
_____	N/A	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

COLLECTING AND FORCE MAINS

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

MANHOLES

Size (inches) _____	32"	_____	_____	_____
Type of Manhole _____	Concrete	_____	_____	_____
Number of Manholes:				
Beginning of year _____	29	_____	_____	_____
Added during year _____	0	_____	_____	_____
Retired during year _____	0	_____	_____	_____
End of Year _____	29	_____	_____	_____

UTILITY NAME: Laniger Enterprises of America, Inc.

SYSTEM NAME: Beacon 21

YEAR OF REPORT DECEMBER 31, 2007

TREATMENT PLANT

Manufacturer _____ Type _____ "Steel" or "Concrete" _____ Total Permitted Capacity _____ Average Daily Flow _____ Method of Effluent Disposal _____ Permitted Capacity of Disposal _____ Total Gallons of Wastewater treated _____	_____ _____ Concrete _____ 99,000 _____ 78,000 _____ Percolation Ponds _____ _____	_____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____
---	--	--	--

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 _____	1,477,000	_____	1,477,000
February _____	1,372,000	_____	1,372,000
March _____	1,352,000	_____	1,352,000
April _____	1,382,000	_____	1,382,000
May _____	894,000	_____	894,000
June _____	894,000	_____	894,000
July _____	1,005,000 est	_____	1,005,000 est
August _____	1,000,000 est	_____	1,000,000 est
September _____	1,000,000 est	_____	1,000,000 est
October _____	1,000,000 est	_____	1,000,000 est
November _____	1,000,000 est	_____	1,000,000 est
December _____	1,000,000 est	_____	1,000,000 est
Total for year _____	<u>13,376,000</u>	<u>_____</u>	<u>13,376,000</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

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. 10%

5. Estimated annual increase in ERCs*. _____

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).

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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.
<input checked="" type="checkbox"/> | 2.
<input checked="" type="checkbox"/> | 3.
<input checked="" type="checkbox"/> | 4.
<input checked="" type="checkbox"/> |
|---|---|---|---|



(signature of chief executive officer of the utility)

Date: August 29, 2008

- | | | | |
|---|---|---|---|
| 1.
<input checked="" type="checkbox"/> | 2.
<input checked="" type="checkbox"/> | 3.
<input checked="" type="checkbox"/> | 4.
<input checked="" type="checkbox"/> |
|---|---|---|---|



(signature of chief financial officer of the utility)

Date: August 29, 2008

* 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.