

CLASS "C"

WATER and/or SEWER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

ANNUAL REPORT

OF

Laniger Enterprises of America, Inc.
Exact Legal Name of Respondent

362-W 317-S
Certificate Number(s)

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Florida Public Service Commission
Division of Water and Sewer

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WATER AND SEWER
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FOR THE
YEAR ENDED DECEMBER 31, 19 97

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Sewer Utilities.
2. Interpret all accounting words and phrases in accordance with the USQA.
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, such as by typewriter.
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 with not enough room. Such a schedule 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 report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

Florida Public Service Commission
Division of Water and Sewer
101 East Gaines Street
Tallahassee, Florida 32399-0873

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REPORT OF

Laniger Enterprises of America, Inc.
(Exact name of utility)

1162 NE Dixie Hwy Jensen Beach, FL 34957 Martin
(Address) (County)

Telephone Number (561) 334-3433 Date Utility First Organized: December 1972

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

Individual Partnership Sub Chapter S Corporation 1120 Corporation

Location where books and records are located: 789 NE Dixie Hwy
Jensen Beach, FL 34957

Names of subdivisions where service is provided: Beacona / Palm Circle Park /
Riversclub of Martin County.

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Mr. Reginald Burge</u>	<u>President</u>	<u>789 N.E. Dixie Hwy, Jensen Beach</u>	XXXXXXXXXXXX
Person who prepared this report: <u>Mr. Keith Burge</u>	<u>Director</u>	<u>789 N.E. Dixie Hwy Jensen Beach</u>	XXXXXXXXXXXX
Officers and Managers: <u>Mr. Reginald Burge</u>	<u>General Manager</u>		\$ <u>30,000</u>
<u>Mrs. Lois Burge</u>	<u>Secretary</u>		\$ <u>0</u>
<u>Mr. Keith Burge</u>	<u>Director</u>		\$ <u>0</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	Principal Business Address	Salary Charged Utility
<u>Mr. Reginald Burge</u>			\$
<u>Mrs. Lois Burge</u>			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Janiger Enterprises of America

YEAR OF REPORT
DECEMBER 31, 19 7

INCOME STATEMENT

Account Name	Ref. Page	Water	Sewer	Other	Total Company
Gross Revenue:					
Residential		\$	\$	\$	\$
Commercial					
Industrial					
Multiple Family					
Guaranteed Revenues		<u>97,548</u>	<u>104,856</u>		<u>202,404</u>
Other (Specify)					
Total Gross Revenue		<u>\$ 97,548</u>	<u>\$ 104,856</u>	\$	<u>\$ 202,404</u>
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	\$ <u>88,480</u>	\$ <u>118,086</u>	\$	\$ <u>206,566</u>
Depreciation Expense	F-5	<u>14,390</u>	<u>0</u>		<u>14,390</u>
Amortization Expense		<u><25.19></u>	<u><11,022></u>		<u><11,047></u>
Taxes Other Than Income	F-7	<u>1,955</u>	<u>2,933</u>		<u>4,888</u>
Income Taxes	F-7				
Total Operating Expense		<u>\$ 104,800</u>	<u>\$ 109,997</u>	\$	<u>\$ 214,797</u>
Net Operating Income (Loss)		<u>\$ <7,252></u>	<u>\$ <5,141></u>	\$	<u>\$ <12,393></u>
Other Income:					
Nonutility Income		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses		\$	\$	\$	\$
Interest Expense		<u>17,936</u>	<u>26,903</u>		<u>44,839</u>
Net Income (Loss)		<u>\$ <25,188></u>	<u>\$ <32,044></u>	\$	<u>\$ <57,232></u>

UTILITY NAME: Laniger Enterprises of America, Inc

YEAR OF REPORT
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COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
Assets:			
		328,635	
Utility Plant In Service (101-105)	F-5, W-1, S-1	\$1,023,487	\$796,996
Accumulated Depreciation and Amortization (108)	F-5, W-2, S-3	328,213	350,468
Net Utility Plant		\$695,274	\$446,528
Cash		3,484	6,012
Customer Accounts Receivable (141)			
Other Assets (Specify) Note Receivable (Buyer Trust)		36,000	24,742
Bond with Martin County		34,868	21,336
Utility Plant Acquisition Adjustment (net)		95,217	6,758
Adjustments of UPA - water & sewer (net)		35,042	160
			7,653
Total Assets		\$708,551	\$519,209
Liabilities And Capital:			
Common Stock Issued (201)	F-6	\$4,000	\$4,000
Preferred Stock Issued (204)	F-6		
Other Paid In Capital (211)		112,648	151,154
Retained Earnings (215)	F-6	<83,639>	<21,353>
Proprietary Capital (Proprietary and partnership only) (218)	F-6		
Total Capital		\$83,009	\$133,201
Long-Term Debt (224)	F-6	\$400,000	\$148,173
Accounts Payable (231)		52,104	38,284
Notes Payable (232)		6,475	
Customer Deposits (235)			
Accrued Taxes (236)			2,342
Other Liabilities (Specify)			
Franchise fee Payable			7,684
Advances For Construction			
Contributions In Aid Of Construction - Net (271-272)	F-8	106,963	188,325
Total Liabilities And Capital		\$708,551	\$519,209

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
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NET UTILITY PLANT

Plant Accounts: (101-107) Inclusive	Water	Sewer	W & S Other Than Reporting Systems	Total
Utility Plant In Service (101)				
Construction Work In Progress (105)	\$ 407,882	\$ 615,605	\$	\$ 1,023,487
Other (Specify)				
<u>Plant Acquisition Adjustment</u>	<u>219,197</u>	<u>541,082</u>		<u>760,279</u>
Total Utility Plant	\$ <u>388,691</u>	\$ <u>574,522</u>	\$	\$ <u>963,213</u>

ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Sewer	W & S Other Than Reporting Systems	Total
Balance First Of Year	\$ 84,876	\$ 215,442	\$	\$ 300,318
Credits During Year:				
Accruals charged to depreciation account	\$ 15,429	\$ 7,317	\$	\$ 22,746
Salvage				
Other credits (specify)				
Total credits	\$ 15,429	\$ 7,317	\$	\$ 22,746
Debits During Year:				
Book cost of plant retired	\$	\$	\$	\$
Cost of removal				
Other debits (specify)				
Total debits	\$	\$	\$	\$
Balance End Of Year	\$ <u>100,305</u>	\$ <u>228,330</u>	\$	\$ <u>328,635</u>

UTILITY NAME: Langer 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 -----	2500	
Shares issued and outstanding -----	400	
Total par value of stock issued -----	0	
Dividends declared per share for year -----	0	

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year -----	\$ -----	\$ <21,253>
Changes during the year (specify): -----		
<u>Net Income (Loss)</u> -----		<62,707.41>

Balance end of year -----	\$ -----	\$ <84,060>

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 Nominal Date of Issue and Date of Maturity):	Interest		Principal Per Balance Sheet Date
	Rate	Pymts	
<u>Marrion & Roy Harold Irrevocable Trust</u> -----			\$ 400,000
<u>Amer - line of Credit</u> -----			21,205
<u>Harbor Federal</u> -----			19,440
<u>Keith Kuirge</u> -----			15,830
Total -----			\$ <u>466,475</u>

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
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TAXES ACCRUED (236)

(a)	Water (b)	Sewer (c)	Other (d)	Total (e)
Balance first of year - 1/1/97	\$ 4,178	\$ 5,848	\$	\$ 10,026
Accruals charged:				
State ad valorem tax	\$ 1,624	\$ 2,436	\$	\$ 4,060
Local property tax	41	729		780
Federal income tax				
State income tax				
Regulatory assessment fee	3,581	5,372		8,953
Other (Specify)				
Total Taxes Accrued	\$ 9,404	\$ 14,295	\$	\$ 23,819
Taxes Paid:				
State ad valorem tax	\$ 976	\$ 1,366	\$	\$ 2,342
Local property tax				
Federal income tax				
State income tax	2,202	4,482		7,684
Regulatory assessment fee				
Other (Specify)				
Total Taxes Paid	\$ 4,178	\$ 5,848	\$	\$ 10,026
Balance end of year	\$ 5,246	\$ 8,547	\$	\$ 13,793

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning 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	Amount	Description of Service
Accurate Utilities	\$ 2,787.4	
Tracy R. Houston	\$ 227.5	
MURPHY Consultants	\$ 1,300.0	
Iri - County Gas	\$ 503.0	
Newman's Power	\$ 762.0	
Conklin Porter & Holmes	\$ 675.0	
J & J Baker Enterprises	\$ 1,762.0	
	\$	
	\$	
	\$	
	\$	
	\$	
	\$	

UTILITY NAME: Leviner Enterprises of America, Inc.

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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Sewer (c)	Total (d)
Balance first of year	\$ 709	\$ 2162,503	\$ 2163,212
Add credits during year			
Total	\$	\$	\$
Deduct charges during year			
Balance end of year	709	2162,503	2163,212
Less Accumulated Amortization	210	156,039	156,249
Net CIAC	\$ 499	\$ 1006,464	\$ 1006,963

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	Sewer
N/A			
Sub-total		\$	\$
Report below all capacity charges, main extension charges and customer connections charges recieved during the year.			
Description of Charge	Number of Connections	Charge per Connection	
		\$	\$
Total Credits During Year		\$	\$

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

UTILITY NAME: Lanier Enterprises of America, Inc

YEAR OF REPORT
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SCHEDULE 'A'

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

Class of Capital (a)	Dollar Amount (1) (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ 1166,648	29.41 %	%	%
Preferred Stock		%	%	%
Long Term Debt	400,000	70.59 %	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	%	%
Tax Credits - Weighted Cost		%	0.00 %	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	<u>\$ 5166,648</u>	<u>100.00 %</u>		

- (1) Should equal amounts on Schedule B, Column (f), Page F-25.
- (2) 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 approving AFUDC rate: _____

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

UTILITY NAME: Laniger Enterprises of America Inc

YEAR OF REPORT DECEMBER 31, 19 <u>7</u>
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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	\$ 166,648	\$	\$	\$	\$ 166,648
Preferred Stock					
Long Term Debt	\$ 400,000				400,000
Customer Deposits					
Tax Credits - Zero Cost					
Tax Credits - Weighted Cost of Capital					
Deferred Income Taxes					
Other (Explain)					
Total	<u>\$ 566,648</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 566,648</u>

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

UTILITY NAME: Lanier Enterprises of America, Inc.

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization				
302	Franchises	\$ 1 1 0 0 0	\$	\$	\$
303	Land and Land Rights	1 1 0 0 0			
304	Structures and Improvements	5 0 0 0 0			5 0 0 0 0
305	Collecting and Impounding Reservoirs	3 6 0 0 0			4 9 4 7
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels	1 4 1 9			8 8 5 7
309	Supply Mains				
310	Power Generation Equipment	1 0 1 8 6			2 8 1 1 6
311	Pumping Equipment	4 1 1 2 4	1 1 3 2 1		2 1 2 1 1
320	Water Treatment Equipment	3 2 4 2	1 0 7 0 2		2 2 2 6 4
330	Distribution Reservoirs and Standpipes				2 9 7 0
331	Transmission and Distribution Mains	4 6 2 6 4			5 6 6 6 4
333	Services	8 9 2 7 0			9 0 4 0 2
334	Meters and Meter Installations	4 2 3 7			4 2 3 7
335	Hydrants		6 0 5 9 8		8 5 4 2 2
339	Other Plant and Miscellaneous Equipment	6 2 4 0			6 2 4 0
340	Office Furniture and Equipment				
341	Transportation Equipment	2 4 1 1	1 1 9 2		6 3 8 9
342	Stores Equipment	4 4 1 7	8 7 2 6		8 8 2 7
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment	1 2 6	3 4 2 9		2 4 2 9
345	Power Operated Equipment				
346	Communication Equipment		5 8 7		5 8 7
347	Miscellaneous Equipment	4 2 6 6			
348	Other Tangible Plant	4 6 0 4			
	Total Water Plant	\$ 257,629	\$	\$	\$ 407,885

UTILITY NAME: Longsight Properties of America Inc

YEAR OF REPORT
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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)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements	22	8	3.57	9204		880	10092
305	Collecting & Impounding Reservoirs		8					
306	Lake River & Other Intakes		8					
307	Well & Springs	27	8	2.70	347		324	671
308	Infiltration Galleries & Tunnels		8					
309	Supply Mains	32	8	3.13	5		623	628
310	Power Generating Equipment	17	8	5.88	1492		1043	2709
311	Pumping Equipment	17	8	5.88	1115		1948	3407
320	Water Treatment Equipment	17	8	5.88	1115		1948	3407
330	Distribution Reservoirs & Standpipes		8					
331	Trans. & Dist. Mains	33	8	2.03	1657		1716	1823
333	Services	34	8	2.34	29		376	322
334	Meter & Meter Installations	17	8	5.88	22		130	328
335	Hydrants	17	8	5.88	22		130	328
339	Other Plant and Miscellaneous Equipment		8					
340	Office Furniture and Equipment		8					
341	Transportation Equipment	10	8	6.67	1314		361	1475
342	Stores Equipment	6	8	16.67	92		195	1101
393	Tools, Shop and Garage Equipment		8					
344	Laboratory Equipment	15	8	6.67	0		50	50
345	Power Operated Equipment		8					
346	Communication Equipment		8					
347	Miscellaneous Equipment		8					
348	Other Tangible Plant	12	8	10.00	151		48	199
	Totals				\$ 84,876	\$	\$ 15,429	\$ 100,305

UTILITY NAME: Laniger Enterprises of America, Inc.

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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	
610	Purchased Water	
615	Purchased Power	
616	Fuel for Power Production	8093
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services	
640	Rents	8242
650	Transportation Expense	48032
655	Insurance Expense	4706
665	Regulatory Commission Expenses	1541
670	Bad Debt Expense	2759
675	Miscellaneous Expenses	3222
		<u>10755</u>
	Total Water Operation And Maintenance Expense	\$ <u>88,481</u>

WATER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Metered Customers:				
5/8 X 3/4"				
1"		52		52
1 - 1/2"		68		68
2"		124		124
2 - 1/2"		32		32
3"				
Other (Specify):				

Unmetered Customers	276		276	0
Total Customers	<u>276</u>			<u>276</u>

UTILITY NAME: Lanier Enterprises of America, Inc

YEAR OF REPORT
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SYSTEM NAME: Jensen Beach Utilities

PUMPING AND PURCHASED WATER STATISTICS

(a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER FROM WELLS (Omit 000's) (c)	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	---	2563.0	---	---	---
February	---	2366.7	---	---	---
March	---	2604.7	---	---	---
April	---	2135.7	---	---	---
May	---	1850.1	---	---	---
June	---	1619.0	---	---	---
July	---	1674.0	---	---	---
August	---	1514.0	---	---	---
September	---	1570.0	---	---	---
October	---	1319.0	---	---	---
November	---	1624.0	---	---	---
December	---	1386.4	---	---	---
Total for year	---	<u>22806.6</u>	---	---	---

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 (Cast iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Cast Iron	16"	3501			3501
	14"	361			361
	12"	100			100
	8"	10			10
	6"		800		800
			400		400

UTILITY NAME: Winger Enterprises of America, Inc
 SYSTEM NAME: Jensen Beach Utilities

YEAR OF REPORT
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WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed	1972	1974		
Types of Well Construction and Casing				
Depth of Wells	85'	85'		
Diameters of Wells	6"	6"		
Pump - GPM	150	150		
Motor - HP	10	10		
Yields of Wells in GPD				
Auxiliary Power	Propane Gas	Propane Gas		

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete or pneumatic)	Steel	Steel		
Capacity of Tank	88000	10000		
Ground or Elevated	elevated	elevated		

HIGH SERVICE PUMPING

Motors (a)	(b)	(c)	(d)	(e)
Manufacturer	Iefc	Iefc	Iefc	
Type	240/160	240/160	240/460	
Rated Horsepower	15	15	20	
Pumps				
Manufacturer	Aurora	Aurora	Boulds	
Type	334A	334A	N/A	
Capacity in GPM	250	250	250	
Average Number Of Hours Operated Per Day	8	8	4	
Auxiliary Power	Propane Gas	Propane Gas	Propane Gas	

Utility Name Longier Enterprises of America, Inc.

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SOURCE OF SUPPLY

List for each source of supply:

Gals. per day of source	<u>200000</u>	<u>200000</u>	
Type of source	<u>Drilled Well</u>	<u>Drilled Well</u>	

WATER TREATMENT FACILITIES

List for each water treatment facility:

Type	<u>chlorination + storage</u>		
Make			
Gals. per day capacity	<u>400000</u>		
Method of measurement	<u>meter</u>		

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * now being served 276
2. Present ERC's * that system can efficiently serve 1000
3. Estimated annual increase in ERC's * 12%
4. List fire fighting facilities and capacities Storage and fire hydrants
5. List percent of certificated area where service connections are installed (total for each county) Martin 100%
6. What is the current need for system upgrading and/or expansion?
7. What are plans for future system upgrading and/or expansion?
8. Have questions 6 and 7 been discussed with an engineer (if so, state name and address)?
9. Have questions 6 and 7 been discussed with appropriate state sanitary engineering office?

* ERC = (Total Gallons Sold / 365 days) / 350 Gallons Per Day

UTILITY NAME: Langer Enterprises of America

YEAR OF REPORT
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SEWER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 150	\$	\$	\$
352	Franchises	369			0
353	Land and Land Rights	950			0
354	Structures and Improvements	1393	29152		9458
360	Collection Sewers - Force	1418			17405
361	Collection Sewers - Gravity				4740
362	Special Collecting Structures				9387
363	Services to Customers	15200			15200
364	Flow Measuring Devices	15221			11930
365	Flow Measuring Installations				
370	Receiving Wells	63554			73968
371	Pumping Equipment	17964			
380	Treatment and Disposal Equipment	41585	1045		59187
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	3235			3282
390	Office Furniture and Equipment	2561	1787		5666
391	Transportation Equipment	6625	13179		13256
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	989	4101		5158
394	Laboratory Equipment				
395	Power Operated Equipment	15165	1703		16868
396	Communication Equipment	400			
397	Miscellaneous Equipment	4436			
398	Other Tangible Plant				1178
	Total Sewer Plant	\$ 566,871	\$ 50,967	\$	\$ 615,604

UTILITY NAME: Longer Enterprises of America, Inc

YEAR OF REPORT
DECEMBER 31, 19 7

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - SEWER

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)	Accumulated Depreciation Balance End of Year (i)
354	Structures and Improvements	27	—	2.70%	75,700	—	5,238	78,549
360	Collection Sewers - Force	27	—	2.70%	11,800	—	1,750	13,550
361	Collection Sewers - Gravity	27	—	2.50%	—	—	2,250	4,527
362	Special Collecting Structures	37	—	2.70%	7,350	—	400	7,410
363	Services to Customers	—	—	—	—	—	—	—
364	Flow Measuring Devices	—	—	—	15,610	—	701	11,930
365	Flow Measuring Installations	—	—	—	—	—	—	—
370	Receiving Wells	25	—	4.00%	27,400	—	2,944	40,010
371	Pumping Equipment	—	—	—	24,100	—	—	—
380	Treatment and Disposal Equipment	15	—	6.67%	22,222	—	3,927	25,514
381	Plant Sewers	—	—	—	—	—	—	—
382	Outfall Sewer Lines	—	—	—	—	—	—	—
389	Other Plant and Miscellaneous Equipment	15	—	6.67%	14,450	—	210	7,590
390	Office Furniture and Equipment	6	—	6.67%	11,200	—	270	10,550
391	Transportation Equipment	6	—	6.67%	17,400	—	287	16,440
392	Stores Equipment	—	—	—	—	—	—	—
393	Tools, Shop and Garage Equipment	15	—	6.67%	11,300	—	92	2,330
394	Laboratory Equipment	—	—	—	—	—	—	—
395	Power Operated Equipment	10	—	10.00%	4,500	—	1,449	4,702
396	Communication Equipment	—	—	—	—	—	—	—
397	Miscellaneous Equipment	—	—	—	3,075	—	—	—
398	Other Tangible Plant	10	—	10.00%	—	—	120	625
Totals					\$ 241,213	\$	\$ 26,918	\$ 228,330

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
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SEWER 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 Sewage Treatment	-
711	Sludge Removal Expense	-
715	Purchased Power	-
716	Fuel for Power Production	11618
718	Chemicals	-
720	Materials and Supplies	-
730	Contractual Services	10914
740	Rents	70471
750	Transportation Expense	7059
755	Insurance Expense	2309
765	Regulatory Commission Expenses	1733
770	Bad Debt Expense	2377
775	Miscellaneous Expenses	8604
	Total Sewer Operation And Maintenance Expense	\$ <u> </u>

SEWER CUSTOMERS

Description	Number First of Year	Additions	Disconnects	Number End of Year
Measured Service				
Customers By Water				
Meter Size:				
5/8 X 3/4"				
1"		52		52
1 - 1/2"		68		68
2"		124		124
2 - 1/2"		32		32
3"				
Other (Specify):				
Unmetered Customers	524		276	248
Total Customers	<u>524</u>	<u>276</u>	<u>276</u>	<u>524</u>

PUMPING EQUIPMENT

	East Riverclub	West Riverclub	Dolphin	Sulfish	Palm Circle Park	
Lift station number						
Make or type and nameplate data of pump						
Year installed						
Rated capacity						
Size						
Power:						
Electric						
Mechanical						
Nameplate data of motor						

SERVICE CONNECTIONS

Size (inches)	PK 3"					
Type (PVC, VCP, etc.)	PK					
Average length	16					
Number of active service connections	10					
Beginning of year	10					
Added during year	0					
Retired during year	0					
End of year	10					
Give full particulars concerning inactive connections	N/A					

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains				Force Mains			
	8"	8"	3"	6"	4"	2.5"	4"	
Size (inches)	PVC	PVC	PVC	PVC	PVC	PVC	DIP	
Type of main								
Length of main (nearest foot):								
Beginning of year	1015	8853	1953	1108	1508	112	1210	
Added during year	0	0	0	0	0	0	0	
Retired during year	0	0	0	0	0	0	0	
End of year	1015	8853	1953	1108	1508	112	1210	
Manholes								
Size	4							
Type	Concrete							
Number:								
Beginning of year	29							
Added during year	0							
Retired during year	0							
End of year	29							

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
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SYSTEM NAME: Jensen Beach Utilities

TREATMENT PLANT

Manufacturer			
Type			
"Steel" or "Concrete"	<u>Concrete</u>		
Total Capacity	<u>99,000</u>		
Average Daily Flow			
Effluent Disposal			
Total Gallons of Sewage Treated			

MASTER LIFT STATION PUMPS

Manufacturer					
Capacity					
Motor : Mfr.					
Horsepower					
Power (Electric or Mechanical)					

OTHER SEWER SYSTEM INFORMATION

1. Present number of ERC's * being served 524
2. Maximum number of ERC's * which can be 800
3. Estimated annual increase in ERC's * 12%
4. List permit numbers required by Chapter 17-4, Rules of the Department of Environmental Regulation (DER) for systems in operation.
5. State any plans and estimated completion dates for any enlargements of this system
6. If present systems do not meet the requirements of Chapter 17-4, Rules of the DER, submit the following:
 - a. Evaluation of the present plant or plants in regard to meeting the DER's rules.
 - b. Plans for funding and construction of the required upgrading.
 - c. Have these plans been coordinated with the DER?
 - d. Do they concur?
 - e. When will construction begin?
7. In what percent of your certificated area have service connections been installed? %

* $ERC = (Total\ Gallons\ Treated / 365\ days) / 275\ Gallons\ Per\ Day$

Note: Total Gallons Treated includes both sewage treated and purchased sewage treatment

UTILITY NAME: Laniger Enterprises of America, Inc.

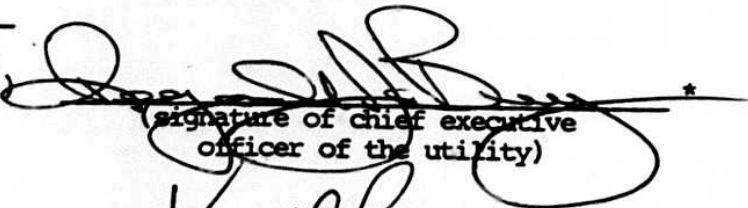
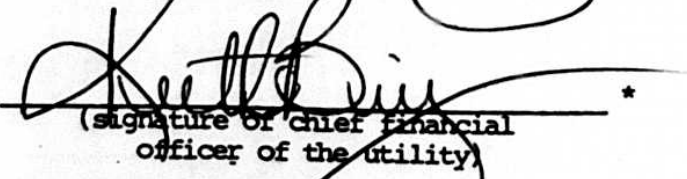
YEAR OF REPORT
DECEMBER 31, 19 7

CERTIFICATION OF ANNUAL REPORT

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

- YES NO
(X) () 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
- YES NO
(X) () 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
- YES NO
(X) () 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
(X) () 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)
1.	2.	3.	4.	
()	()	()	()	
				(signature of chief financial officer of the utility)

* 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.