

# **CLASS "A" OR "B"**

## **WATER and/or WASTEWATER UTILITIES**

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

# **ANNUAL REPORT**

**OF**

**WS149-05-AR**

**Lindrick Service Corporation**

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Exact Legal Name of Respondent

**157-W/107-S**

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Certificate Numbers

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

**FOR THE**

**YEAR ENDED DECEMBER 31, 2005**

***Cronin, Jackson, Nixon & Wilson***  
**CERTIFIED PUBLIC ACCOUNTANTS, P.A.**

*JAMES L. CARLSTEDT, C.P.A.*  
*JOHN H. CRONIN, JR., C.P.A.*  
*PAUL E. DECHARIO, C.P.A.*  
*KATHERINE U. JACKSON, C.P.A.*  
*ROBERT H. JACKSON, C.P.A.*  
*ROBERT C. NIXON, C.P.A.*  
*JEANETTE SUNG, C.P.A.*  
*HOLLY M. TOWNER, C.P.A.*  
*REBECCA G. VOITLAIN, C.P.A.*  
*JAMES L. WILSON, C.P.A.*

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April 25, 2006

Officers & Directors  
Lindrick Service Corporation

We have compiled the 2005 Annual Report of Lindrick Service Corporation. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Lindrick Service Corporation. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

We are not independent with respect to Lindrick Service Corporation.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

## 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 Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create 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 of the page 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. 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 Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

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**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

UTILITY NAME: Lindrick Service Corporation


<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
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I HEREBY CERTIFY, to the best of my knowledge and belief:


- |                             |                          |   |
|-----------------------------|--------------------------|---|
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.</p>   |
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.</p>   |
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>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.</p>  |
| <p><b>YES</b><br/>( X )</p> | <p><b>NO</b><br/>( )</p> | <p>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.</p> |

Items Certified

1.	2.	3.	4.
( X )	( X )	( X )	( X )

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

1.	2.	3.	4.
( )	( )	( )	( )

  
 \_\_\_\_\_  
 (signature of the 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.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2005

Lindrick Service Corporation  
(Exact Name of Utility)

County: Pinellas

List below the exact mailing address of the utility for which normal correspondence should be sent:

5245 U.S. Highway 19 N.  
New Port Richey, Fl. 34652

Telephone: ( 727 ) 849-2266

e-Mail Address: waterfrn@gte.net

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number N/A

Name and address of person to whom correspondence concerning this report should be addressed:

Robert C. Nixon, CPA  
Cronin, Jackson, Nixon & Wilson, CPA's, PA  
2560 Gulf-to-Bay Blvd, Suite 200  
Clearwater, Florida 34625

Telephone: ( 727 ) 791-4020

List below the address of where the utility's books and records are located:

Borda Engineers & Energy Consultants  
987 Haddon Ave.  
Collingswood, N.J. 08108

Telephone: ( 727 ) 849-2266

List below any groups auditing or reviewing the records and operations:

Cronin, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility: 1/1/60

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership
1.	Joseph R. Borda	60.0 %
2.	Marlene B. Borda	40.0 %
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%



UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> December 31, 2005
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**DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE</b> (1)	<b>TITLE OR POSITION</b> (2)	<b>ORGANIZATIONAL UNIT TITLE</b> (3)	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Joseph R. Borda Helen McNeil Robert C. Nixon Bernard Egan H. Clyde Hobby	President Manager CPA CPA Attorney	Lindrick Service Corp. Lindrick Service Corp. Cronin, Jackson, Nixon Bernard Egan, CPA H. Clyde Hobby, P.A.	Routine Matters Routine Matters Accounting Accounting Legal

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

**UTILITY NAME** Lindrick Service Corporation

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

(A) The Utility was organized in 1960 to serve the Gulf Harbor Development. In 1965, it was acquired by Lindrick Service Corporation as part of a bankruptcy proceeding. On February 20, 1987, all of the stock of Lindrick Service Corporation was purchased by Joseph R. Borda. On January 1, 1998 Lindrick purchased SH Utilities, Inc., a water only utility serving the adjacent Shamrock Heights area.

In 1999, Lindrick began sending all wastewater to the City of New Port Richey for treatment and disposal.

An inter-connect between the Lindrick and SH utility systems was completed in 1999 to provide back-up for Lindrick's well number 2 which has SWFWMD documented problems with elevated chlorides.

In November, 2002, Lindrick began purchasing raw water from Pasco Reserve, Inc. to supplement its other sources. Treatment and transmission facilities were constructed in order to connect to the Pasco Reserve wellfield.

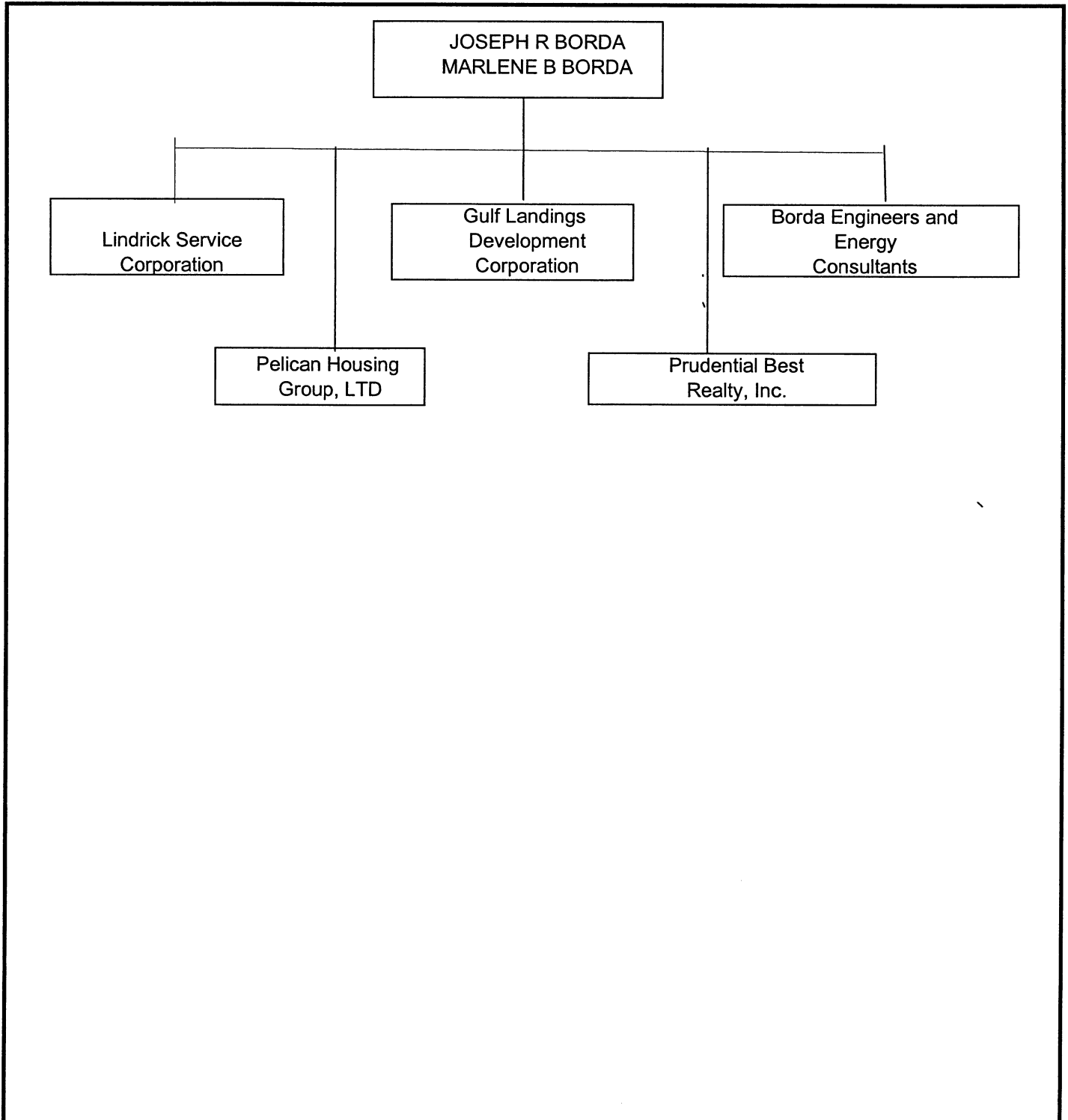
- (B) Water and wastewater services only.
- (C) To provide quality water and wastewater service and a fair rate of return to the stockholders.
- (D) Water and wastewater services only.
- (E) Approximately 20 new water and wastewater connections annually.
- (F) None

UTILITY NAME: Lindrick Service Corporation

**YEAR OF REPORT**  
December 31, 2005

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/03

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> December 31, 2005
--

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Joseph R. Borda	President	70 - 75 %	\$ 49,600
Marlene Borda	Vice President	As Required %	\$ 17,800
Margret Mountain	Sec./ Treasurer	50 %	\$ 31,846
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
Joseph R. Borda	President	1	\$ None
Marlene Borda	Vice President	1	\$ None
Margret Mountain	Sec./ Treasurer	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> December 31, 2005
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**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and other business arrangements entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Borda Engineers & Energy Consultants	Home office,accounting & management	\$ 89,400	987 Haddon Ave. Collingswood. N.J.
Gulf Landings Develop. Corporation	Office Eq.,Utilities auto reimb., Health insurance reimb.	111,250	5245 US Hwy. 19 North New Port Richey, Fla.
Borda Engineers & Energy Consultants	Professional engineering services	96,110	987 Haddon Ave. Collingswood. N.J.
Pelican Housing Grp.	Office rent reimb.	23,756	5245 US Hwy. 19 North New Port Richey, Fla.

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME</b> <b>(a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> <b>(b)</b>	<b>AFFILIATION OR CONNECTION</b> <b>(c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> <b>(d)</b>
Joseph R. Borda, AIA,P.E. Marlene Borda	Developer Developer	Shareholder/ Officer	Gulf Landings Development Prudential Best Realty, Inc. 5245 U.S. 19 North, New Port Richey, Fla. 34652
Joseph R. Borda, AIA,P.E.	Architect/Planner/ Engineer	Engineer/ Shareholder	Borda Engineering & Energy Consultants, Inc. 987 Haddon Ave. Collingswood, N.J. 08108
Joseph R. Borda, AIA,P.E.	Developer	Partner	Pelican Housing Group, LTD. 5245 U.S. 19 North, New Port Richey, Fla. 34652
Margret E. Mountain	Real Estate	Officer	Prudential Best Realty, Inc. 5245 U.S. 19 North, New Port Richey, Fla. 34652

UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> December 31, 2005
--

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> December 31, 2005
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Borda Engineers & Energy Consultants	Home office,accounting & management	Open	P	\$ 89,400
Gulf Landings Develop. Corporation	Office Eq.,utilities, auto reimb.,health ins. office supplies reimb.	Open	P	111,250
Borda Engineers & Energy Consultants	Professional engineering services	Open	P	96,110
Pelican Housing Grp.	Office rent reimb.	Open	P	23,756



UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> December 31, 2005
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale or transfer of equipment.
- purchase, sale or transfer of land and structures.
- purchase, sale or transfer of securities.
- noncash transfers of assets.
- noncash dividends other than stock dividends.
- writeoff of bad debts or loans.

3. The columnar instructions follow:

- (a) Enter name of related party or company.
- (b) Describe briefly the type of assets purchased, sold or transferred.
- (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
- (d) Enter the net book value for each item reported.
- (e) Enter the net profit or loss for each item (column (c) - column (d)).
- (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

**FINANCIAL**

**SECTION**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 7,596,944	\$ 7,568,078
108-110	Less: Accumulated Depreciation and Amortization	F-8	(4,201,974)	(3,851,602)
Net Plant			<u>3,394,970</u>	<u>3,716,476</u>
114-115	Utility Plant Acquisition Adjustments (Net)	F-7	104,956	107,430
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			<u>3,499,926</u>	<u>3,823,906</u>
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 14,987	\$ 14,987
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			14,987	14,987
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		500	500
132	Special Deposits	F-9	47,128	(41,791)
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	413,517	402,302
145	Accounts Receivable from Associated Companies	F-12	1,808,885	1,825,885
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies		68,761	66,962
161	Stores Expense			
162	Prepayments		600	600
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			<u>2,339,391</u>	<u>2,254,458</u>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 23,429	\$ 30,123
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	262,402	262,402
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		285,831	292,525
	TOTAL ASSETS AND OTHER DEBITS		\$ 6,140,135	\$ 6,385,876

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet.</p>
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**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 5,000	\$ 5,000
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock		520,071	520,071
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(1,094,095)	(1,039,817)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(569,024)	(514,746)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17	3,416	(12,076)
224	Other Long Term Debt	F-17	3,722,767	3,896,453
Total Long Term Debt			3,726,183	3,884,377
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		152,359	153,049
232	Notes Payable	F-18	275,014	275,014
233	Accounts Payable to Associated Co.	F-18		
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits			
236	Accrued Taxes		110,819	127,506
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	16,712	16,712
Total Current and Accrued Liabilities			554,904	572,281

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21	1,134,150	1,091,570
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			<u>1,134,150</u>	<u>1,091,570</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	3,290,373	3,280,016
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(1,996,451)	(1,927,622)
Total Net C.I.A.C.			<u>1,293,922</u>	<u>1,352,394</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<u>\$ 6,140,135</u>	<u>\$ 6,385,876</u>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 2,309,042	\$ 2,377,007
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			2,309,042	2,377,007
401	Operating Expenses	F-3(b)	1,665,028	1,717,643
403	Depreciation Expense	F-3(b)	346,424	350,369
	Less: Amortization of CIAC	F-22	(68,444)	(68,829)
Net Depreciation Expense			277,980	281,540
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	(916)	(763)
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	214,661	185,950
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			2,156,753	2,184,370
Net Utility Operating Income			152,289	192,637
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			152,289	192,637

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 833,540 N/A	\$ 1,543,467	N/A
833,540	1,543,467	-
710,857	1,006,786	
44,854 (20,344)	305,515 (48,485)	
24,510	257,030	-
(244)	(519)	
77,664	108,286	
812,787	1,371,583	
20,753	171,884	
20,753	171,884	N/A

\* Total of Schedules W-3/S-3 for all rate groups



**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 152,289	\$ 192,637
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(3,151)	(9,077)
Total Other Income and Deductions			(3,151)	(9,077)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	263,409	231,144
428	Amortization of Debt Discount & Expense	F-13	7,043	6,694
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			270,452	237,838
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
<b>NET INCOME</b>			<b>(121,314)</b>	<b>(54,278)</b>

Explain Extraordinary Income:

**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,717,393	\$ 5,869,329
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	<u>(896,860)</u>	<u>(3,305,114)</u>
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	<u>(1,032,438)</u>	<u>(2,257,935)</u>
252	Advances for Construction	F-20		
Subtotal			<u>(211,905)</u>	<u>306,280</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>641,177</u>	<u>1,355,274</u>
Subtotal			<u>429,272</u>	<u>1,661,554</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		<u>88,857</u>	<u>125,848</u>
	Other (Specify):		<u>-</u>	<u>-</u>
RATE BASE			<u>\$ 518,129</u>	<u>\$ 1,787,402</u>
NET UTILITY OPERATING INCOME			<u>\$ 20,753</u>	<u>\$ 171,884</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>4.01 %</u>	<u>9.62 %</u>

**NOTES:**

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (1) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (2) (d)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ _____ -	_____ %	_____ - %	_____ %
Preferred Stock	_____	_____ %	_____ - %	_____ %
Long Term Debt	_____ 3,722,767	_____ 100.00 %	_____ 7.50 %	_____ 7.5000 %
Customer Deposits	_____	_____ %	_____ - %	_____ %
Tax Credits - Zero Cost	_____	_____ %	_____ - %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ - %	_____ %
Deferred Income Taxes	_____	_____ %	_____ - %	_____ %
Other (Explain)	_____	_____ %	_____ - %	_____ %
	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____ 3,722,767</b>	<b>_____ 100.00 %</b>		<b>_____ 7.50 %</b>

- (1) Should equal amounts on Schedule F-6, Column (g).
- (2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.  
 The current leverage formula is being used pending receipt of the transfer order  
 Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	_____ 9.62 %
Commission order approving Return on Equity:	_____ PSC-00-2241-SA-SU

**APPROVED AFUDC RATE**  
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	_____ N/A %
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 1,717,393	\$ 5,869,329	N/A	\$ 7,586,722
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	10,222			10,222
106	Completed Construction Not Classified				
<b>Total Utility Plant</b>		<b>\$ 1,727,615</b>	<b>\$ 5,869,329</b>	<b>N/A</b>	<b>\$ 7,596,944</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment				
	Lindrick Service Corporation	\$ (11,715)	\$ (24,905)	\$ -	\$ (36,620)
	Shamrock Heights	126,247	-		126,247
		-	-		-
					-
<b>Total Plant Acquisition Adjustment</b>		<b>\$ 114,532</b>	<b>\$ (24,905)</b>	<b>\$ -</b>	<b>\$ 89,627</b>
115	Accumulated Amortization				
	Lindrick Service Corporation	\$ 10,053	\$ 21,381	\$ -	\$ 31,434
	Shamrock Heights	(16,104)	-		(16,104)
		-	-		-
					-
<b>Total Accumulated Amortization</b>		<b>\$ (6,051)</b>	<b>\$ 21,381</b>	<b>\$ -</b>	<b>\$ 15,330</b>
<b>Total Acquisition Adjustments</b>		<b>\$ 108,481</b>	<b>\$ (3,524)</b>	<b>\$ -</b>	<b>\$ 104,956</b>

**ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 852,453	\$ 2,999,149	N/A	\$ 3,851,602
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	44,854	305,515		350,369
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Salvage				
Other Credits (specify) : (Reclass / Rounding)	(446)	450		4
<b>Total credits</b>	<b>44,408</b>	<b>305,965</b>		<b>350,373</b>
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				
Rounding	(1)			(1)
<b>Total debits</b>	<b>(1)</b>			<b>(1)</b>
Balance end of year	\$ 896,860	\$ 3,305,114	N/A	\$ 4,201,974

DESCRIPTION	WATER	SEWER	OTHER THAN REPORTING SYSTEMS	TOTAL
ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
<b>Total credits</b>				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
<b>Total debits</b>				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
Total	\$ -		\$ -

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Storm Drains	\$ 14,987	\$ -	\$ -	\$ 14,987
		-		
Total Nonutility Property	\$ 14,987	\$ -	\$ -	\$ 14,987

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Construction deposit	\$ 47,128
Total Special Deposits	\$ 47,128
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Lindrick Service Corporation

**YEAR OF REPORT**  
**December 31, 2005**

**INVESTMENTS AND SPECIAL FUNDS  
ACCOUNTS 123-127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -



**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 212,548	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 212,548
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Other Miscellaneous receivables	\$ 201,969	
Total Other Accounts Receivable		\$ 201,969
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		<u>414,517</u>
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ 1,000	
Add: Provision for uncollectables for current year	-	
Collections of accounts previously written off	-	
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year:		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		<u>1,000</u>
Total Accounts and Notes Receivable - Net		\$ <u>413,517</u>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
GLDC - various	\$ 1,817,544
Glassn	7,799
BAMM	(42,250)
Borda/Maglio	5,000
Borda/Dimarco	4,200
West Pasco Utility	16,592
Total	\$ <u>1,808,885</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**

**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: Lindrick Service Corporation

<b>YEAR OF REPORT</b> <b>December 31, 2005</b>
---

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
<u>Loan costs - Premier Community Bank</u>	\$ <u>6,694</u>	\$ <u>23,429</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>6,694</u>	\$ <u>23,429</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
_____	_____
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ -





**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 1,039,817
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
	Total Credits	_____
	Debits: _____	_____
	Total Debits	_____
435	Balance transferred from Income	54,278
436	Appropriations of Retained Earnings: _____	_____
	Total appropriations of Retained Earnings	_____
437	Dividends declared: Preferred stock dividends declared _____	_____
438	Common stock dividends declared _____	_____
	Total Dividends Declared	_____
	Year end Balance	<u>1,094,095</u>
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings	<u>\$ 1,094,095</u>

Notes to Statement of Retained Earnings:



**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232):			
Pasco Reserve	None	% N/A	\$ 275,014
		%	
		%	
		%	
		%	
		%	
		%	
		%	
		%	
Total Account 232			\$ 275,014
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/A		%	\$ -
		%	
		%	
		%	
		%	
		%	
		%	
		%	
Total Account 234			

\* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	



**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Premier Community Bank	\$ -	427.0	\$ 231,144	\$ 231,144	\$ -
_____	-				
_____					
_____					
<b>Total Account No. 237.1</b>	-		231,144	231,144	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
None					-
_____					
_____					
_____					
<b>Total Account 237.2</b>	-				
<b>Total Account 237 (1)</b>	<u>\$ -</u>		<u>\$ 231,144</u>	<u>\$ 231,144</u>	<u>\$ -</u>
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ 231,144		
<b>Less Capitalized Interest Portion of AFUDC:</b>					
None					
_____					
_____					
_____					
<b>Net Interest Expensed to Account No. 427 (2)</b>			<u>\$ 231,144</u>		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest  
(2) Must agree to F-3(c), Current Year Interest Expense





**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,025,581	\$ 2,254,435	N/A	\$ 3,280,016
Add credits during year:	6,857	3,500		10,357
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 1,032,438	\$ 2,257,935		\$ 3,290,373

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 620,833	\$ 1,306,789	N/A	\$ 1,927,622
Debits during year:	20,344	48,485		68,829
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 641,177	\$ 1,355,274		\$ 1,996,451

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	<u>F-3 (c)</u>	\$ <u>(54,278)</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ <u>(54,278)</u>
Computation of tax:		
The tax return has not been prepared; however, a loss for tax purposes is anticipated and no provision for tax expense has been made.		

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

**YEAR OF REPORT**  
**December 31, 2005**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,717,393
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	896,860
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	1,032,438
252	Advances for Construction	F-20	
	Subtotal		(211,905)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	641,177
	Subtotal		429,272
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		88,857
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 518,129
	UTILITY OPERATING INCOME	W-3	\$ 20,753
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			4.01 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.



WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 833,540
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		833,540
401	Operating Expenses	W-10(a)	710,857
403	Depreciation Expense	W-6(a)	44,854
	Less: Amortization of CIAC	W-8(a)	(20,344)
	Net Depreciation Expense		24,510
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(244)
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		39,303
408.11	Property Taxes		
408.12	Payroll Taxes		9,655
408.13	Other Taxes & Licenses		28,706
408	Total Taxes Other Than Income		77,664
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		812,787
	Utility Operating Income		20,753
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 20,753

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

YEAR OF REPORT  
 December 31, 2005

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e) (Note 1)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights	6,361			6,361
304	Structure and Improvements	59,792			59,792
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	34,057			34,057
308	Infiltration Galleries and Tunnels				
309	Supply Mains	1,125			1,125
310	Power Generation Equipment	6,063			6,063
311	Pumping Equipment	41,895	551		42,446
320	Water Treatment Equipment	44,051			44,051
330	Distribution Reservoirs and Standpipes	2,205			2,205
331	Transmission and Distribution Mains	1,225,132			1,225,132
333	Services	9,613			9,613
334	Meters and Meter Installations	261,629	12,579		274,208
335	Hydrants				
339	Other Plant / Miscellaneous Equipment	100			100
340	Office Furniture and Equipment	7,437			7,437
341	Transportation Equipment	3,298			3,298
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	559	947		1,506
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 1,703,316	\$ 14,077	\$ -	\$ 1,717,393

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

Note (1): Adjustments to correct account balances.

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

YEAR OF REPORT  
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WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	6,361			3,450		2,911
304	Structure and Improvements	59,792					59,792
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	34,057		34,057			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	1,125		1,125			
310	Power Generation Equipment	6,063		6,063			
311	Pumping Equipment	42,446		42,446			
320	Water Treatment Equipment	44,051			44,051		
330	Distribution Reservoirs and Standpipes	2,205				2,205	
331	Transmission and Distribution Mains	1,225,132				1,225,132	
333	Services	9,613				9,613	
334	Meters and Meter Installations	274,208				274,208	
335	Hydrants						
339	Other Plant / Miscellaneous Equipment	100			100		7,437
340	Office Furniture and Equipment	7,437					3,298
341	Transportation Equipment	3,298					1,506
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	1,506					
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 1,717,393	\$ -	\$ 83,691	\$ 47,601	\$ 1,511,158	\$ 74,944

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

YEAR OF REPORT  
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BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization			
302	Franchises			
304	Structure and Improvements	35		2.86
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	35		2.86
308	Infiltration Galleries and Tunnels			
309	Supply Mains	22.8		4.39
310	Power Generation Equipment	22.8		4.39
311	Pumping Equipment	22.8		4.39
320	Water Treatment Equipment	10		10.00
330	Distribution Reservoirs and Standpipes	22.8		4.39
331	Transmission and Distribution Mains	35		2.86
333	Services	23		4.39
334	Meters and Meter Installations	20		5.00
335	Hydrants			
339	Other Plant / Miscellaneous Equipment			
340	Office Furniture and Equipment	10		10.00
341	Transportation Equipment	6		16.67
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (Note 1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	51,765	918		918
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	9,701	931		931
308	Infiltration Galleries and Tunnels				
309	Supply Mains	1,125			
310	Power Generation Equipment	6,063			
311	Pumping Equipment	13,328	1,176		1,176
320	Water Treatment Equipment	23,426	2,937	(446)	2,491
330	Distribution Reservoirs and Standpipes	2,205			
331	Transmission and Distribution	582,033	27,952		27,952
333	Services	9,613	0		
334	Meters and Meter Installations	151,116	10,465		10,465
335	Hydrants				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	1,740	399		399
341	Transportation Equipment	337	76		76
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 852,452</b>	<b>\$ 44,854</b>	<b>\$ (446)</b>	<b>\$ 44,408</b>

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

**Note (1): Adjustment to correct account balance.**

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

YEAR OF REPORT  
 December 31, 2005

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					52,683
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					10,632
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,125
310	Power Generation Equipment					6,063
311	Pumping Equipment					14,504
320	Water Treatment Equipment					25,917
330	Distribution Reservoirs and Standpipes					2,205
331	Transmission and Distribution					609,985
333	Services					9,613
334	Meters and Meter Installations					161,581
335	Hydrants					
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					2,139
341	Transportation Equipment					413
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 896,860



UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

YEAR OF REPORT  
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**WATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN  
 EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS	CHARGE PER CONNECTION (c)	AMOUNT (d)
Tap and Capacity charges	36.62	187.22	\$ 6,857
	36.67		-
			-
			-
<b>Total Credits</b>			\$ 6,857

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 620,833
Debits during year:	
Accruals charged to Account	20,344
Other Debits (specify):	
<b>Total debits</b>	20,344
Credits during year (specify):	
<b>Total credits</b>	
Balance end of year	\$ 641,177





UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

**YEAR OF REPORT**  
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**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	2,680	2,713	\$ 650,283
461.2	Metered Sales to Commercial Customers	34	33	34,602
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings	25	25	145,413
	Total Metered Sales	2,739	2,771	830,298
462.1	Fire Protection Revenue: Public Fire Protection			2,612
462.2	Private Fire Protection			
	Total Fire Protection Revenue			2,612
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	2,739	2,771	832,910
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			630
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 630
	Total Water Operating Revenues			\$ 833,540

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 148,960	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	13,296		
604	Employee Pensions and Benefits	50,787		
610	Purchased Water	129,786	129,786	
615	Purchased Power	20,705		
616	Fuel for Power Purchased			
618	Chemicals	25,169	5,916	730
620	Materials and Supplies	44,193	533	17,490
631	Contractual Services - Engineering	61,338		
632	Contractual Services - Accounting	45,903		
633	Contractual Services - Legal	23,270		
634	Contractual Services - Mgt. Fees	8,948		
635	Contractual Services - Testing	(2,165)	6,910	(1,000)
636	Contractual Services - Other	58,665	4,275	4,631
641	Rental of Building/Real Property	12,041		
642	Rental of Equipment	10,941		22
650	Transportation Expense	8,170		
656	Insurance - Vehicle	2,394		
657	Insurance - General Liability	15,845		
658	Insurance - Workmens Comp.	2,993		
659	Insurance - Other	60		
660	Advertising Expense	5,277		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	24,281	88	
Total Water Utility Expenses		\$ 710,857	\$ 147,508	\$ 21,873

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ 198	\$ -	\$ 41,212	\$ 28,579	\$ 78,971
					13,296
					50,787
4,470		147		1,536	14,552
18,280		243			
375	1,508	69	17,007	2,204	5,382
			2,250		58,713
					45,903
					23,270
					8,948
(3,526)		1,000	(4,939)	(610)	
6,015			9,345	24,950	9,449
			110		11,931
	5,555		2,783	2,090	491
				179	7,991
					2,394
					15,845
			2,465	146	382
					60
					5,277
				334	23,859
\$ 25,614	\$ 7,261	\$ 1,459	\$ 70,233	\$ 59,408	\$ 377,501

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	5,748	14,460		20,208	21,085
February	5,578	16,834	360	22,052	20,324
March	5,731	16,709	480	21,960	17,701
April	5,780	18,641	300	24,121	20,678
May	6,025	19,337	360	25,002	20,188
June	5,572	16,362		21,934	22,470
July	5,834	14,359	420	19,773	14,932
August	6,269	15,329	288	21,310	19,090
September	6,041	18,620	181	24,480	21,769
October	8,095	13,975		22,070	23,530
November	10,590	15,189	240	25,539	20,272
December	11,030	12,040	120	22,950	22,452
Total for year	82,293	191,855	2,749	271,399	244,491

If water is purchased for resale, indicate the following:

Vendor Pasco Reserve  
 Point of delive Well # 8

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE Average GPD	TYPE OF SOURCE
Well #2	270,000	217,000	Ground
Well #4	240,000	183,000	Ground
Well #5	240,000	177,000	Ground
Well #8	300,000	223,000	Ground

UTILITY NAME: Lindrick Service Corporation  
SYSTEM NAME / COUNTY: Lindrick / Pinellas

**YEAR OF REPORT**  
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**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 300,000 GPD Avg.; 450,000 GPD Peak

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A

UTILITY NAME: Lindrick Service Corporation  
SYSTEM NAME / COUNTY: Shamrock Hts.

**YEAR OF REPORT**  
**December 31, 2005**

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 125,000 GPD Avg.; 187,500 GPD Peak

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,  
sedimentation, chemical, aerated, etc): Chlorination

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): N/A Manufacturer N/A

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,354	2,354
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	16	24
1"	Displacement	2.5	364	910
1 1/2"	Displacement or Turbine	5.0	17	85
2"	Displacement, Compound or Turbine	8.0	8	64
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	9	225
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	2	125
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>3,802</u>

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

$$\begin{array}{r}
 ERC = \quad 244,491 \text{ gallons, divided by} \\
 \quad \quad 181 \text{ gallons per day} \\
 \quad \quad \underline{365 \text{ days}} \\
 \quad \quad \underline{3,700.8 \text{ ERC's}}
 \end{array}$$



UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

**YEAR OF REPORT**  
**December 31, 2005**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>3,802</u>
2. Maximum number of ERC's * which can be served.	<u>3,802</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>3,802</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>5,801</u>
5. Estimated annual increase in ERC's *.	<u>Approximatly 20</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>6511077</u>
12. Water Management District Consumptive Use Permit #	<u>2002978.007</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page W-13

**WASTEWATER  
OPERATION  
SECTION**



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 5,869,329
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(3,305,114)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(2,257,935)
252	Advances for Construction	F-20	
	Subtotal		<u>306,280</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,355,274
	Subtotal		<u>1,661,554</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		125,848
	Other (Specify):		-
	WASTEWATER RATE BASE		<u>\$ 1,787,402</u>
	UTILITY OPERATING INCOME	S-3	<u>\$ 171,884</u>
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		<u>9.62 %</u>

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 1,543,467
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		1,543,467
401	Operating Expenses	S-10(a)	1,006,786
403	Depreciation Expense	S-6(a)	305,515
	Less: Amortization of CIAC	S-8(a)	(48,485)
	Net Depreciation Expense		257,030
406	Amortization of Utility Plant Acquisition Adjustment	F-7	(519)
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		69,925
408.11	Property Taxes		
408.12	Payroll Taxes		9,655
408.13	Other Taxes & Licenses		28,706
408	Total Taxes Other Than Income		108,286
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		1,371,583
	Utility Operating Income		171,884
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 171,884

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

YEAR OF REPORT  
 December 31, 2005

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)(Note 1)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises				
353	Land and Land Rights	19,353			19,353
354	Structure and Improvements	662,111			662,111
355	Power Generation Equipment				
360	Collection Sewers - Force	1,739,476			1,739,476
361	Collection Sewers - Gravity	2,538,111			2,538,111
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	190,658			190,658
371	Pumping Equipment	629,612	15,624		645,236
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	19,809			19,809
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	18,151			18,151
390	Office Furniture & Equipment	2,476			2,476
391	Transportation Equipment	30,254			30,254
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	158			158
394	Laboratory Equipment	1,794			1,794
395	Power Operated Equipment				
396	Communication Equipment	1,640			1,640
397	Miscellaneous Equipment	102			102
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 5,853,706	\$ 15,624	\$ -	\$ 5,869,329

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

Note (2): Reclass to account 391.

S-4(a)  
 GROUP 1

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Kings Cove / Pinellas

YEAR OF REPORT  
 December 31, 2005

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,353
352	Franchises							662,111
353	Land and Land Rights							
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		1,739,476					
361	Collection Sewers - Gravity		2,538,111					
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			190,658				
371	Pumping Equipment			645,236				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				19,809			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment			18,151				2,476
390	Office Furniture & Equipment							30,254
391	Transportation Equipment							158
392	Stores Equipment							1,794
393	Tools, Shop and Garage Equipment							1,640
394	Laboratory Equipment							102
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 4,277,587	\$ 854,045	\$ 19,809	\$ -	\$ -	\$ 717,889

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	40	%	2.50 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	50	%	2.00 %
361	Collection Sewers - Gravity	12	%	8.33 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	7.5	%	13.33 %
371	Pumping Equipment	25	%	4.00 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	25	%	4.00 %
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	10	%	10.00 %
390	Office Furniture & Equipment	10	%	10.00 %
391	Transportation Equipment	10	%	10.00 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment		%	%
394	Laboratory Equipment	10	%	10.00 %
395	Power Operated Equipment		%	%
396	Communication Equipment	15	%	6.67 %
397	Miscellaneous Equipment	18	%	5.56 %
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.



**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (1)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	429,488	16,474		16,474
355	Power Generation Equipment				
360	Collection Sewers - Force	995,590	34,671	450	35,121
361	Collection Sewers - Gravity	1,161,621	211,425		211,425
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	176,903	3,245		3,245
371	Pumping Equipment	208,506	33,288		33,288
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	14,298	1,322		1,322
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	5,335	1,007		1,007
390	Office Furniture & Equipment	2,166	475		475
391	Transportation Equipment	1,877	2,751		2,751
392	Stores Equipment				
393	Tools, Shop and Garage Equipment		15		15
394	Laboratory Equipment	717	231		231
395	Power Operated Equipment				
396	Communication Equipment	656	164		164
397	Miscellaneous Equipment	1,992	447		447
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 2,999,149	\$ 305,515	\$ 450	\$ 305,965

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.  
**Note (1): Adjustment to correct account balance**

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					445,962
355	Power Generation Equipment					
360	Collection Sewers - Force					1,030,711
361	Collection Sewers - Gravity					1,373,046
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					180,148
371	Pumping Equipment					241,794
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					15,620
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					6,342
390	Office Furniture & Equipment					2,641
391	Transportation Equipment					4,628
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					15
394	Laboratory Equipment					948
395	Power Operated Equipment					
396	Communication Equipment					820
397	Miscellaneous Equipment					2,439
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 3,305,114







**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
	Measured Revenues:			
522.1	Residential Revenues	2,292	2,306	\$ 1,178,336
522.2	Commercial Revenues	15	15	19,268
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)	17	17	345,863
522	Total Measured Revenues	2,324	2,338	1,543,467
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	2,324	2,338	\$ 1,543,467
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 1,543,467

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 67,059	\$ -	\$ -	\$ -	\$ 198	\$ -	\$ 41,212
703	Salaries and Wages - Officers, Directors and Majority Stockholders	2,480						
704	Employee Pensions and Benefits	21,766						
710	Purchased Sewage Treatment	668,543					668,543	
711	Sludge Removal Expense							
715	Purchased Power	22,922	16,904		4,658			
716	Fuel for Power Purchased							
718	Chemicals	10,995	2,358	1,422	1,231	5,984		
720	Materials and Supplies	31,535	740	2,863	519	19,098		673
731	Contractual Services - Engineering	25,344						
732	Contractual Services - Accounting	33,983						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	5,968						
735	Contractual Services - Testing	(19,251)			(13,334)		165	(5,253)
736	Contractual Services - Other	72,320		4,789		29,914	600	2,618
741	Rental of Building/Real Property	12,367						
742	Rental of Equipment	10,751		8,284	22	355		
750	Transportation Expense	8,472						
756	Insurance - Vehicle	1,863						
757	Insurance - General Liability	15,345						
758	Insurance - Workmens Comp.	2,993						
759	Insurance - Other	60						2,465
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	11,271	88					
	Total Wastewater Utility Expenses	\$ 1,006,786	\$ 20,090	\$ 17,358	\$ (6,904)	\$ 55,549	\$ 669,308	\$ 41,715



WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 25,649	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		2,480				
704	Employee Pensions and Benefits		21,766				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense	1,360					
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies	2,179	5,463				
731	Contractual Services - Engineering		25,344				
732	Contractual Services - Accounting		33,983				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		5,968				
735	Contractual Services - Testing		(829)				
736	Contractual Services - Other	24,950	9,449				
741	Rental of Building/Real Property		12,367				
742	Rental of Equipment	2,090					
750	Transportation Expense	179	8,293				
756	Insurance - Vehicle		1,863				
757	Insurance - General Liability		15,345				
758	Insurance - Workmens Comp.	146	382				
759	Insurance - Other		60				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	319	10,864				
	Total Wastewater Utility Expenses	\$ 56,872	\$ 152,798	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

**YEAR OF REPORT**  
**December 31, 2005**

**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,306	2,306
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	11	17
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0	7	35
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	9	225
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	1	63
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				2,674

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment

ERC Calculation:	(	<u>178,457,000</u>	/ 365 days ) / 280 gpd =	<u>2,674</u>
		(total gallons treated)		

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

<b>YEAR OF REPORT</b> December 31, 2005
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	488,923		
Total Gallons of Wastewater Treated	178,457,000		
Method of Effluent Disposal	N/A		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
 (i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

Note: All wastewater treatment & disposal is purchased from the City of New Port Richey.

UTILITY NAME: Lindrick Service Corporation  
 SYSTEM NAME / COUNTY: Lindrick / Pinellas

**YEAR OF REPORT**  
**December 31, 2005**

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve	<u>2,674</u>
2. Maximum number of ERC's * which can be served	<u>2,674</u>
3. Present system connection capacity (in ERC's *) using existing line	<u>2,951</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>3,988</u>
5. Estimated annual increase in ERC's * .	<u>Approximatly 20</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach 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 compl	<u>N/A</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reu	<u>No</u>
If so, what are the utility's plans to comply with th	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begi	<u>N/A</u>
d. Attach plans for funding the required upgradii	<u>N/A</u>
e. Is this system under any Consent Order of tr	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page S-11