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WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS617-01-AR
Laniger Enterprises of America, Inc.

Submitted To The
STATE OF FLORIDA



02 MAY -3 11:10:54
ECONOMIC REGULATION
PUBLIC SERVICE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2001

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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FINANCIAL SECTION

REPORT OF

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

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

Telephone Number 561-334-3433 Date Utility First Organized 12/72

Fax Number 561-334-6757 E-mail Address _____

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

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

- Individual Sub Chapter S Corporation 1120 Corporation Partnership

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

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

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Mr. Reginald Burge</u>	<u>President</u>	<u>2340 NE Dixie Hwy</u> <u>Jensen Beach, FL 34957</u>	<u>— 0 —</u>
Person who prepared this report: <u>Mr. Reginald Burge</u>	<u>President</u>	<u>Same as above</u>	<u>— 0 —</u>
Officers and Managers: <u>Mr. Reginald Burge</u> <u>Mrs. Lois Burge</u>	<u>General Manager</u> <u>Secretary</u>	<u>Same as above</u> <u>Same as above</u>	\$ <u>36000</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	Principle Business Address	Salary Charged Utility
<u>Mr. Reginald Burge</u>	<u>50%</u>	<u>Same as above</u>	\$ <u>0</u>
<u>Mrs. Lois Burge</u>	<u>50%</u>	<u>Same as above</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		121,510	141,964	_____	263,474
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ <u>121,510</u>	\$ <u>141,964</u>	\$ _____	\$ <u>263,474</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 76,671	\$ 99,369	\$ _____	\$ 176,040
Depreciation Expense _____	F-5	22,167	31,941	_____	54,108
CIAC Amortization Expense _____	F-8	<27>	<12,204>	_____	<12,231>
Taxes Other Than Income _____	F-7	2,733	7,335	_____	10,068
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ <u>101,544</u>	<u>126,441</u>	_____	\$ <u>227,985</u>
Net Operating Income (Loss)		\$ <u>19,916</u>	\$ <u>15,523</u>	\$ _____	\$ <u>35,439</u>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		20,633	38,319	_____	58,952
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u><667></u>	\$ <u><22,796></u>	\$ _____	\$ <u><23,463></u>

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31 2001

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>1,168,093</u>	\$ <u>1,116,818</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>514,007</u>	<u>459,899</u>
Net Utility Plant -----		\$ <u>654,086</u>	\$ <u>656,919</u>
Cash -----		<u>1,566</u>	<u>12,332</u>
Customer Accounts Receivable (141) -----		<u>4,932</u>	<u>3,435</u>
Other Assets (Specify): -----		<u><95,317></u>	<u>34,068</u>
		<u>51,706</u>	<u><95,317></u>
			<u>47,540</u>
			<u>2,800</u>
Total Assets -----		\$ <u>666,973</u>	\$ <u>661,777</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>3,000</u>	<u>3,000</u>
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>310,012</u>	<u>302,012</u>
Retained Earnings (215) -----	F-6	<u><254,949></u>	<u><231,486></u>
Proprietary Capital (Proprietary and partnership only) (218) <u>Is 2000 Buy Stock</u>	F-6	<u><256,806></u>	<u><256,806></u>
Total Capital -----		\$ <u><198,743></u>	\$ <u><183,280></u>
Long Term Debt (224) -----	F-6	\$ <u>571,702</u>	\$ <u>567,396</u>
Accounts Payable (231) -----		<u>8,412</u>	<u>57,349</u>
Notes Payable (232) -----		<u>61,075</u>	<u>21,120</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----			<u>7,473</u>
Other Liabilities (Specify) -----			
<u>Money Owed to Buy Trust</u>		<u>107,707</u>	<u>112,668</u>
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>66,820</u>	<u>79,051</u>
Total Liabilities and Capital -----		\$ <u>666,973</u>	\$ <u>661,777</u>

UTILITY NAME: Loaniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>452,560</u>	\$ <u>715,533</u>	\$ _____	\$ <u>1,168,093</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>452,560</u>	\$ <u>715,533</u>	\$ _____	\$ <u>1,168,093</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>158,936</u>	\$ <u>300,963</u>	\$ _____	\$ <u>459,899</u>
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ <u>22,167</u>	\$ <u>31,941</u>	\$ _____	\$ <u>54,108</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>22,167</u>	\$ <u>31,941</u>	\$ _____	\$ <u>54,108</u>
Deduct Debits During Year:				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Balance End of Year _____	\$ <u>181,103</u>	\$ <u>332,904</u>	\$ _____	\$ <u>514,007</u>

UTILITY NAME: Laniga Enterprises of America, Inc

YEAR OF REPORT
DECEMBER 31, 2001

CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ <231,986>
Changes during the year (Specify): <u>2001 Retained Earnings</u>		<23,463>
Balance end of year _____	\$ _____	\$ <254,949>

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
<u>Fidelity Federal Bank + Trust</u>	9.875		\$ 571,702
Total _____			\$ 571,702

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	2,733	7,335	_____	10,068
Regulatory assessment fee _____	5,468	6,388	_____	11,856
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ <u>8,201</u>	\$ <u>13,723</u>	\$ _____	\$ <u>21,924</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Mr. Kevin Burge	\$ 2,275.00	\$ 6,190.00	Maintenance
Mr. Keith Burge	\$ 8,450.00	\$ 13,450.00	Billing/Financial Svcs
Accurate Utilities	\$ 3,759.43	\$ 5,043.37	Plant Operator
Murray Consultants	\$ 1,125.00	\$ 0	Water Consultant
Aruck's electric Motors	\$ 1,027.64	\$ 159.75	Repair pumps + Equip.
Rose, Sundstrom + Bentley	\$ 1,488.34	\$ 282.13	Legal Svcs.
ENSR Corporation	\$ 1,437.50	\$ 0	Consultants
Flowers chemical Labs	\$ 598.76	\$ 1,111.99	Testing
Walsh Environmental Svcs	\$ 800.00	\$ 1406.25	Plant operator
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31 2001

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>2217</u>	\$ <u>269,623</u>	\$ <u>271,840</u>
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	<u>(319)</u>	<u>(204,699)</u>	<u>(205,018)</u>
7) Net CIAC _____	\$ <u>1898</u>	\$ <u>64,924</u>	\$ <u>66,820</u>

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

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

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>(292)</u>	\$ <u>(199,497)</u>	\$ <u>(199,789)</u>
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	<u>(27)</u>	<u>(12,224)</u>	<u>(12,224)</u>
Balance End of Year (Must agree with line #6 above.) _____	\$ <u>(319)</u>	\$ <u>(204,699)</u>	\$ <u>(205,018)</u>

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

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31 2001

SCHEDULE "A"

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

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ <u>310,012</u>	<u>35.16</u> %	%	%
Preferred Stock	_____	_____ %	%	%
Long Term Debt	<u>571,702</u>	<u>64.84</u> %	%	%
Customer Deposits	_____	_____ %	%	%
Tax Credits - Zero Cost	_____	_____ %	0.00 %	%
Tax Credits - Weighted Cost	_____	_____ %	%	%
Deferred Income Taxes	_____	_____ %	%	%
Other (Explain)	_____	_____ %	%	%
Total	\$ <u>881,714</u>	<u>100.00</u> %		%

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

APPROVED AFUDC RATE

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

**WATER
OPERATING
SECTION**

UTILITY NAME: Leniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31 2001

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$	\$	\$
302	Franchises				
303	Land and Land Rights	5000			5000
304	Structures and Improvements	31363			31363
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	8857			8857
308	Infiltration Galleries and Tunnels				
309	Supply Mains	36566			36566
310	Power Generation Equipment	22889	7769		30658
311	Pumping Equipment	53465			53465
320	Water Treatment Equipment	2970			2970
330	Distribution Reservoirs and Standpipes	56664			56664
331	Transmission and Distribution Lines	90402			90402
333	Services	4337			4337
334	Meters and Meter Installations	85433			85433
335	Hydrants	6240	717		6957
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment	8609	550		9159
341	Transportation Equipment	23818			23818
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	3784	1279		5063
344	Laboratory Equipment				
345	Power Operated Equipment	749	676		1425
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	422			422
	Total Water Plant	\$ 441569	\$ 10,991	\$	\$ 452,560

UTILITY NAME: Lanigan Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f+g+h=i) (i)
304	Structures and Improvements	28	%	3.57 %	\$ 13,074		\$ 1120	\$ 14,194
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%					
308	Infiltration Galleries & Tunnels	21	%	3.70 %	1643		328	1911
309	Supply Mains	32	%	3.13 %	3382		1145	4527
310	Power Generating Equipment	17	%	5.88 %	6495		1803	8298
311	Pumping Equipment	17	%	5.88 %	33455		3144	36599
320	Water Treatment Equipment	17	%	5.88 %	2815		155	2970
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	23371		1717	25088
331	Trans. & Dist. Mains	38	%	2.63 %	31356		2378	41734
333	Services	4	%	28.6 %	738		184	862
334	Meter & Meter Installations	17	%	5.28 %	19079		5023	24102
335	Hydrants	17	%	2.50 %	1805		174	1379
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment	10	%	6.67 %	2854		611	3465
342	Stores Equipment	6	%	6.67 %	10744		3970	14714
343	Tools, Shop and Garage Equipment	15	%	6.67 %	353		328	691
344	Laboratory Equipment	15	%	6.67 %	71		95	166
345	Power Operated Equipment	15	%	6.67 %				
346	Communication Equipment		%					
347	Miscellaneous Equipment		%					
348	Other Tangible Plant	10	%	10.00 %	295		42	337
	Totals				\$ 158,936	\$	\$ 22,167	\$ 181,103*

* This amount should tie to Sheet F-5.

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31 2001

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	<u>4232.26</u>
616	Fuel for Power Production	_____
618	Chemicals	<u>1193.48</u>
620	Materials and Supplies	<u>3278.57</u>
630	Contractual Services:	
	Billing	_____
	Professional	_____
	Testing	_____
	Other	_____
640	Rents	<u>3240.00</u>
650	Transportation Expense	<u>786.68</u>
655	Insurance Expense	<u>3652.79</u>
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	<u>6281.00</u>
670	Bad Debt Expense	_____
675	Miscellaneous Expenses	<u>5120.47</u>
	Total Water Operation And Maintenance Expense	\$ <u>76671.40*</u>

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

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

UTILITY NAME: Lanigen Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	2359000				2359000
February	1772600				1772600
March	2088850				2088850
April	2185350				2185350
May	1971000				1971000
June	1853331				1853331
July	1725000				1725000
August	1935000				1935000
September	1723000				1723000
October	2074333				2074333
November	1774000				1774000
December	2281000				2281000
Total for Year	23742464				23742464

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	3501			3501
PVC	4"	361			361
PVC	1.5"	405			405
Cast Iron	8"	120			120
PVC	8"	80			80
PVC	6"	200			200
Ductal Iron	6"	400			400
PVC	2"	300			300

UTILITY NAME: Lantigen Enterprises of America, Inc.

YEAR OF REPORT DECEMBER 31, 2001

SYSTEM NAME: _____

WELLS AND WELL PUMPS

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

RESERVOIRS

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

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	<u>TEFC</u>	<u>TEFC</u>	<u>TEFC</u>	_____
Type _____	<u>290/160</u>	<u>290/160</u>	<u>290/160</u>	_____
Rated Horsepower _____	<u>15</u>	<u>15</u>	<u>20</u>	_____
Pumps				
Manufacturer _____	<u>Aurora</u>	<u>Aurora</u>	<u>Goulds</u>	_____
Type _____	<u>334 A</u>	<u>334 A</u>	<u>N/A</u>	_____
Capacity in GPM _____	<u>250</u>	<u>250</u>	<u>250</u>	_____
Average Number of Hours Operated Per Day _____	<u>8</u>	<u>8</u>	<u>4</u>	_____
Auxiliary Power _____	<u>Propane</u>	<u>Propane</u>	<u>Propane</u>	_____

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 2001

SOURCE OF SUPPLY

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

WATER TREATMENT FACILITIES

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

UTILITY NAME: Lanigan Enterprises of America, Inc YEAR OF REPORT
 DECEMBER 31, 2001
 SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. 2000
2. Maximum number of ERCs * which can be served. 3000
3. Present system connection capacity (in ERCs *) using existing lines. 1099
4. Future connection capacity (in ERCs *) upon service area buildout. unknown
5. Estimated annual increase in ERCs *. 5%.
6. Is the utility required to have fire flow capacity? _____
 If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? _____
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

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

**WASTEWATER
OPERATING
SECTION**

UTILITY NAME: Loinger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	94580			94580
354	Structures and Improvements	195467	24668		220135
355	Power Generation Equipment				
360	Collection Sewers - Force	47402			47402
361	Collection Sewers - Gravity	93871			93871
362	Special Collecting Structures	15200			15200
363	Services to Customers				
364	Flow Measuring Devices	11930			11930
365	Flow Measuring Installations	0	4624		4624
370	Receiving Wells	73968			73968
371	Pumping Equipment				
380	Treatment and Disposal Equipment	59491	6946		66437
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant and Miscellaneous Equipment	3282			3282
390	Office Furniture and Equipment	8998	1021		10,019
391	Transportation Equipment	35728			35728
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	7071	689		7760
394	Laboratory Equipment				
395	Power Operated Equipment	27084	2335		29419
396	Communication Equipment				
397	Miscellaneous Equipment	1178			1178
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 675249	\$ 40283	\$	\$ 715533*

* This amount should tie to sheet F-5.

UTILITY NAME: Lowry Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	27	%	3.70 %	\$ 98015	\$	\$ 8144	\$ 106,159
355	Power Generation Equipment		%					
360	Collection Sewers - Force	27	%	3.70 %	14782		1754	16536
361	Collection Sewers - Gravity	27	%	2.50 %	52592		2347	54939
362	Special Collecting Structures	37	%	2.70 %	8840		2535	11375
363	Services to Customers		%					
364	Flow Measuring Devices	5	%	20.00 %	9613		2386	11999
365	Flow Measuring Installations		%		0		462	462
370	Receiving Wells	25	%	4.00 %	48908		2959	51867
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	15	%	6.67 %	37318		4431	41749
381	Plant Sewers		%					
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment	15	%	6.67 %	1407		219	1626
390	Office Furniture and Equipment	6	%	6.67 %	2619		668	3287
391	Transportation Equipment	6	%	6.67 %	15464		2383	17847
392	Stores Equipment		%					
393	Tools, Shop and Garage Equipment	15	%	6.67 %	416		518	934
394	Laboratory Equipment		%					
395	Power Operated Equipment	10	%	10.00 %	9944		2942	12886
396	Communication Equipment		%					
397	Miscellaneous Equipment		%					
398	Other Tangible Plant	10	%	10.00 %	985		193	1178
	Totals				\$ 300963	\$	\$ 31941	\$ 332844*

* This amount should tie to Sheet F-5.

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31 2001

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ _____
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	_____
704	Employee Pensions and Benefits	_____
710	Purchased Wastewater Treatment	_____
711	Sludge Removal Expense	1540.00
715	Purchased Power	11201.55
716	Fuel for Power Production	_____
718	Chemicals	1241.80
720	Materials and Supplies	3186.67
730	Contractual Services:	
	Billing	_____
	Professional	_____
	Testing	59155.16
	Other	_____
740	Rents	5760.00
750	Transportation Expense	1401.09
755	Insurance Expense	6625.21
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	5751.26
770	Bad Debt Expense	_____
775	Miscellaneous Expenses	3505.81
	Total Wastewater Operation And Maintenance Expense	\$ 99368.59

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	52	52	52
General Service					
5/8"	D	1.0	68	68	68
3/4"	D	1.5	124	124	186
1"	D	2.5	32	32	80
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers			248	248	
Other (Specify)					
Total			524	524	1098

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

PUMPING EQUIPMENT

	East Riverclub	West Riverclub	Delphin Village	Saltfish Village	Palm Circle	
Lift Station Number _____						
Make or Type and nameplate data on pump _____						
<u>Hydromatic Submersible Pump</u>	✓	✓	✓	✓	✓	
Year installed _____						
Rated capacity _____						
Size _____	3hp	3hp	3hp	3hp	3hp	
Power:						
Electric _____	✓	✓	✓	✓	✓	
Mechanical _____						
Nameplate data of motor _____						

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

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

MANHOLES

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

UTILITY NAME: Lanigan Enterprises of America, Inc.

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31 2001

TREATMENT PLANT

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

MASTER LIFT STATION PUMPS

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

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	<u>2929000</u>	_____	<u>2929000</u>
February _____	<u>2437000</u>	_____	<u>2437000</u>
March _____	<u>3003000</u>	_____	<u>3003000</u>
April _____	<u>2697000</u>	_____	<u>2697000</u>
May _____	<u>2239000</u>	_____	<u>2239000</u>
June _____	<u>2108000</u>	_____	<u>2108000</u>
July _____	<u>2605000</u>	_____	<u>2605000</u>
August _____	<u>3359000</u>	_____	<u>3359000</u>
September _____	<u>2239000</u>	_____	<u>2239000</u>
October _____	<u>3061000</u>	_____	<u>3061000</u>
November _____	<u>3493000</u>	_____	<u>3493000</u>
December _____	<u>2983000</u>	_____	<u>2983000</u>
Total for year _____	<u>33153000</u>	_____	<u>33153000</u>

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Lanigan Enterprises of America YEAR OF REPORT
DECEMBER 31, 2001

SYSTEM NAME: _____

GENERAL WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs* now being served. 524
- 2. Maximum number of ERCs* which can be served. 900
- 3. Present system connection capacity (in ERCs*) using existing lines. _____
- 4. Future connection capacity (in ERCs*) upon service area buildout. _____
- 5. Estimated annual increase in ERCs*. 10%
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

- 7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes
If so, when? 1997
- 9. Has the utility been required by the DEP or water management district to implement reuse? NO
If so, what are the utility's plans to comply with this requirement? _____

- 10. When did the company last file a capacity analysis report with the DEP? _____
- 11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
- 12. Department of Environmental Protection ID # _____

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

UTILITY NAME: Laniger Enterprises of America, Inc.

YEAR OF REPORT
DECEMBER 31, 2001

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.


(signature of chief executive officer of the utility)

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.