

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Forest Utilities, Inc.

Exact Legal Name of Respondent

300-S

Certificate Numbers

Submitted To The

STATE OF FLORIDA



RECEIVED

APR 21 2000

Florida Public Service Commission
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

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DIVISION OF
WATER AND SEWER
Do Not Remove from this Office

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

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April 14, 2000

Officers and Directors
Forest Utilities, Inc.

We have compiled the 1999 Annual Report of Forest Utilities, Inc. 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 Forest Utilities, Inc. 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.

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

YEAR OF REPORT December 31, 1999


UTILITY NAME: Forest Utilities, Inc.

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

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



 (signature of the chief executive officer of the utility)

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

 N/A
 (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, 1999

Forest Utilities, Inc
(Exact Name of Utility)

County Lee

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

6000 Forest Blvd
Fort Myers, Florida 33919

Telephone (941) 481-0111

e-Mail Address N/A

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

6000 Forest Blvd
Fort Myers, Florida 33919

Telephone (941) 481-0111

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 12/31/80

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	David W. Swor	100.0 %
2		%
3		%
4		%
5		%
6		%
7		%
8		%
9		%
10		%

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Robert C. Nixon	CPA	Cronin, Jackson, Nixon & Wilson, CPA's	Accounting & rate matters
Martin S. Friedman	Attorney	Rose, Sundstrom & Bentley	Legal matters

- (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.

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 December 31, 1980 to provide sewer service to the Forest Development. The Utility has experienced customer growth from other developments since its organization.
- (B) Sewer service only.
- (C) The Utility's goals are to provide quality sewer service and earn a fair return on its investment in Plant in Service.
- (D) Sewer service only.
- (E) The projected growth rate is approximately 75 additional ERC's per year.
- (F) None

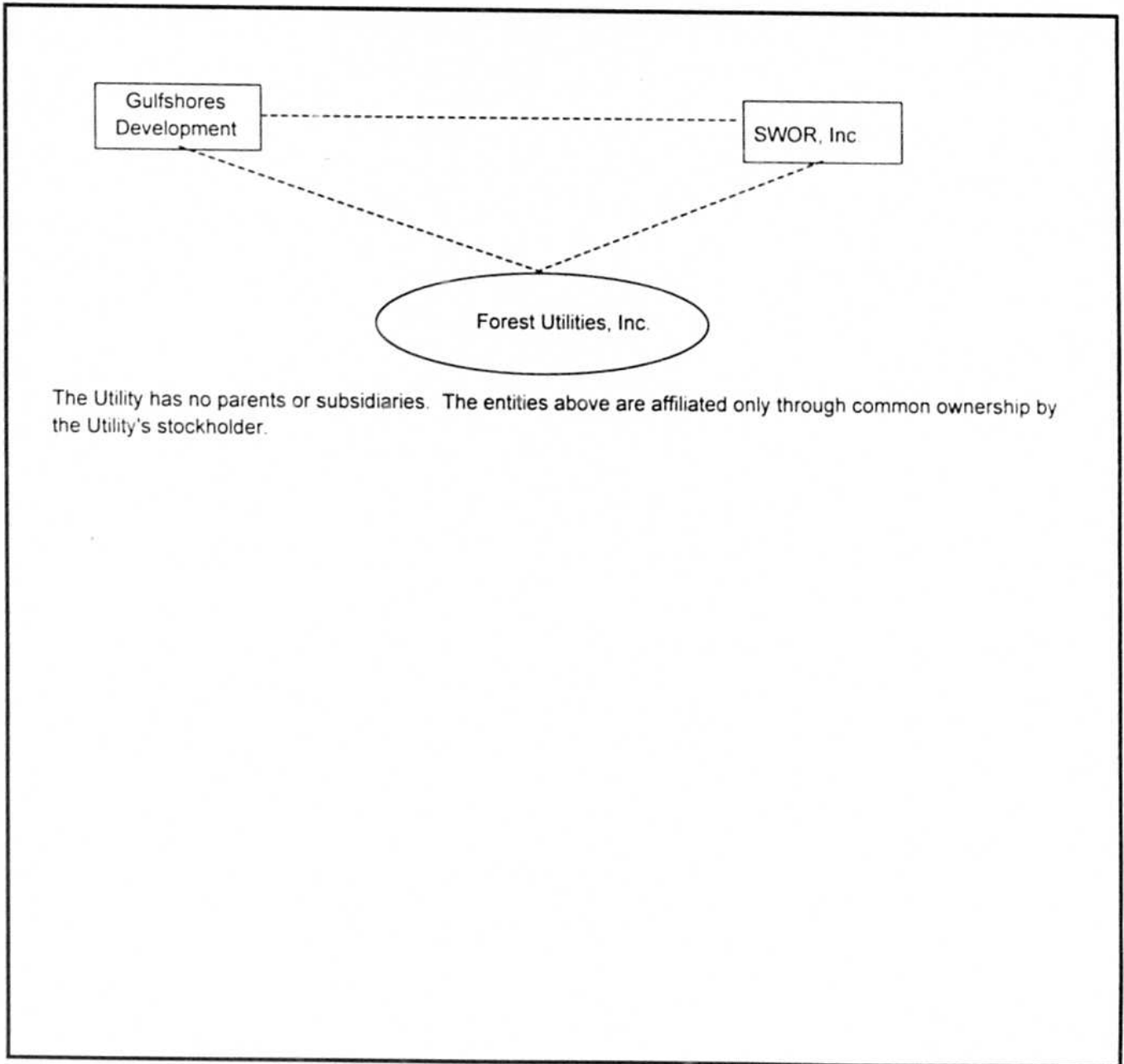
UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/99

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).



The Utility has no parents or subsidiaries. The entities above are affiliated only through common ownership by the Utility's stockholder.

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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)
David W. Swor Doris Swor Judy Mallett	President Vice President/Secretary Treasurer	60 % 10 % 30 0 % % % % % %	\$ 120,000 \$ None \$ 40,928 \$ \$ \$ \$ \$

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)
David W. Swor Judy Mallett	President Treasurer	4 4	\$ None \$ None \$ \$ \$ \$ \$ \$

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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)
David W. Swor	Office accounting & billing	\$ 32,500	Gulfshores Development
David W. Swor	Health Insurance	6,105	Swor, Inc

* 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.

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
David W. Swor	Development Real Estate	Shareholder Shareholder	Gulfshores Development Swor, Inc.
Judy Mallett	Treasurer	Employee	Gulfshores Development
Doris Swor	V.P./Secretary	Officer	Forest Utilities, Inc.

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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: Forest Utilities, Inc.

YEAR OF REPORT December 31, 1999
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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	- material and supplies furnished
- computer services	- leasing of structures, land and equipment
- engineering & construction services	- rental transactions
- repairing and servicing of equipment	- 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)
Gulfshores Development	Office, accounting & billing	1/01/84	P	\$ 32,500
Swor, Inc.	Health Insurance	1985	P	6,105

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT December 31, 1999
--

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> - 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. | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (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)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 3,298,185	\$ 3,147,839
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,348,587)	(1,239,038)
Net Plant			1,949,598	1,908,801
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			1,949,598	1,908,801
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10	184,935	178,752
126-127	Special Funds	F-10		
Total Other Property and Investments			184,935	178,752
CURRENT AND ACCRUED ASSETS				
131	Cash		115,578	212,317
132	Special Deposits	F-9		
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	8,223	4,816
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	1,100	
Total Current and Accrued Assets			124,901	217,133

* 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		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		71,049	74,276
Total Deferred Debits			71,049	74,276
TOTAL ASSETS AND OTHER DEBITS			\$ 2,330,483	\$ 2,378,962

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,950	\$ 1,950
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
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		57,249	57,249
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	175,948	185,309
216	Reacquired Capital Stock		(80,000)	(80,000)
218	Proprietary Capital (Proprietorship and Partnership Only)		13,695	13,839
Total Equity Capital			168,842	178,347
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	334,641	352,858
Total Long Term Debt			334,641	352,858
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		74,047	66,394
232	Notes Payable	F-18	10,500	
233	Accounts Payable to Associated Co.	F-18	87,765	61,265
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		3,545	3,545
236	Accrued Taxes	W/S-3	28,725	29,541
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	2,071	3,091
Total Current and Accrued Liabilities			206,653	163,836

* 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)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21	120,869	124,076
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			120,869	124,076
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	2,571,054	2,553,554
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(1,145,347)	(1,061,303)
Total Net C.I.A.C.			1,425,707	1,492,251
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		65,716	58,119
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		8,055	9,475
Total Accum. Deferred Income Taxes			73,771	67,594
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 2,330,483	\$ 2,378,962

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 628,030	\$ 638,335
469 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			628,030	638,335
401	Operating Expenses	F-3(b)	506,463	536,753
403	Depreciation Expense	F-3(b)	103,648	109,549
	Less: Amortization of CIAC	F-22	(81,924)	(84,044)
Net Depreciation Expense			21,724	25,505
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)		
408	Taxes Other Than Income	W/S-3	66,360	68,325
409	Current Income Taxes	W/S-3	1,280	
410 10	Deferred Federal Income Taxes	W/S-3	6,513	7,920
410 11	Deferred State Income Taxes	W/S-3	2,388	2,904
411 10	Provision for Deferred Income Taxes - Credit	W/S-3	(3,207)	(3,207)
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			601,521	638,200
Net Utility Operating Income			26,509	135
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)]			26,509	135

* 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)
N/A	\$ 638,335	N/A
-	638,335	-
	536,753	
	109,549	
	(84,044)	
-	25,505	-
	68,325	
	7,920	
	2,904	
	(3,207)	
	638,200	
N/A	135	
N/A	135	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)]			\$ 26,509	\$ 135
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		26,874	22,867
421	Miscellaneous Nonutility Revenue			60
426	Miscellaneous Nonutility Expenses		(5,186)	(6,929)
Total Other Income and Deductions			21,688	15,998
TAXES APPLICABLE TO OTHER INCOME				
408 20	Taxes Other Than Income			
409 20	Income Taxes			
410 20	Provision for Deferred Income Taxes		(1,196)	(1,420)
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			(1,196)	(1,420)
INTEREST EXPENSE				
427	Interest Expense	F-19	27,900	26,914
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			27,900	26,914
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409 30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			21,493	(9,361)

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	N/A	\$ 3,298,185
	Less:			
	Nonused and Useful Plant (1)			144,465
108.1	Accumulated Depreciation	F-8		1,348,587
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22		2,571,054
252	Advances for Construction	F-20		
Subtotal				(765,921)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		1,145,347
Subtotal				379,426
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			67,094
	Other (Specify): _____ _____ _____			
RATE BASE			\$ -	\$ 446,520
NET UTILITY OPERATING INCOME			\$ -	\$ 135
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-- %	0.03 %

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**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (2) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 173,595	29.09 %	15.60 %	4.54 %
Preferred Stock			- %	
Long Term Debt	343,750	57.60 %	10.75 %	6.1920 %
Customer Deposits	3,545	0.59 %	6.00 %	0.0354 %
Tax Credits - Zero Cost			- %	
Tax Credits - Weighted Cost			- %	
Deferred Income Taxes	70,683	11.84 %	- %	
Other (Explain)			- %	
Notes Payable - LOC	5,250	0.88 %	8.238 %	0.0725 %
Total	\$ 596,822	100.00 %		10.84 %

- (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

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:	<u>15.60</u> %
Commission order approving Return on Equity:	<u>840196-SU</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC rate:	<u> </u>

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	N/A	\$ 3,298,185	N/A	\$ 3,298,185
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
Total Utility Plant		<u>N/A</u>	<u>\$ 3,298,185</u>	<u>N/A</u>	<u>\$ 3,298,185</u>

**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 N/A	\$ -	\$ -	\$ -	\$ -
Total Plant Acquisition Adjustment		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Acquisition Adjustments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	N/A	\$ 1,239,038	N/A	\$ 1,239,038
Credits during year:				
Accruals charged:				
to Account 108.1 (1)		109,549		109,549
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				

Salvage				
Other Credits (specify)				

Total credits		109,549		109,549
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				

Total debits				
Balance end of year	N/A	\$ 1,348,587	N/A	\$ 1,348,587

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)				

Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				

Total debits				
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)
None	\$ _____	\$ _____	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

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): None	\$ _____

Total Special Deposits	\$ _____

OTHER SPECIAL DEPOSITS (Account 133): None	\$ _____

Total Other Special Deposits	\$ _____

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):		
Salomon Smith Barney	\$ -	\$ 110,594
STI Classic Funds		74,341
Total Other Investments		\$ 184,935
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	\$ _____	
Wastewater	_____	8,223
Other	_____	
Total Customer Accounts Receivable		\$ 8,223
OTHER ACCOUNTS RECEIVABLE (Acct 142):		
_____	\$ _____	
_____	_____	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct 144):		
_____	\$ _____	
_____	_____	
Total Notes Receivable		
Total Accounts and Notes Receivable		8,223
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ _____	
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		
Total Accounts and Notes Receivable - Net	\$ _____	8,223

UTILITY NAME: Forest Utilities, Inc.

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

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)
Income Tax Deposits	\$ 1,100
Total	\$ 1,100

UTILITY NAME: Forest Utilities, Inc

YEAR OF REPORT
December 31, 1999

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): N/A 	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
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	\$ -

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) None	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2) None	\$ -	\$ -
Total Other Deferred Debits	NONE	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3) None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	NONE

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
Par or stated value per share	\$ 75 00	\$ 75 00
Shares authorized		26
Shares issued and outstanding		26
Total par value of stock issued	\$ 1,950	\$ 1,950
Dividends declared per share for year	None	None
PREFERRED STOCK		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None

* Account 204 not applicable for Class B utilities

**BONDS
ACCOUNT 221**

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)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

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	\$ 185,309
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	(9,361)
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	175,948
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 175,948

Notes to Statement of Retained Earnings

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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):			
Nationsbank Line of Credit	8.238	F	\$ 10,500
Total Account 232			\$ 10,500
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)
Swor, Inc.	\$ 87,765
Total	\$ 87,765

**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					
NCNB Mortgage Note	\$ -	427.1	\$ 26,914	\$ 26,914	\$ -
	-				
	-				
	-				
	-				
Total Account No. 237.1	-		26,914	26,914	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
	-				
	-				
	-				
	-				
Total Account 237.2	-				
Total Account 237 (1)	\$ -		\$ 26,914	\$ 26,914	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 26,914		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 26,914		

UTILITY NAME: Forest Utilities, Inc.

YEAR OF REPORT
December 31, 1999

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION (a)	BALANCE END OF YEAR (b)
Prepaid Customer accounts	\$ 2,071
Total Miscellaneous Current and Accrued Liabilities	\$ 2,071

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

* Report advances separately by reporting group, designating water or wastewater in column (a)

OTHER DEFERRED CREDITS
ACCOUNT 253

DESCRIPTION - Provide Itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
<p>REGULATORY LIABILITIES (Class A Utilities: Account 253.1)</p> <p>Contributed Taxes</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>3,207</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>120,869</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>Total Regulatory Liabilities</p>	<p><u>\$ 3,207</u></p>	<p><u>\$ 120,869</u></p>
<p>OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)</p> <p>N/A</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>\$ -</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<p>\$ -</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
<p>Total Deferred Liabilities</p>	<p><u>\$ -</u></p>	<p><u>\$ -</u></p>
<p>TOTAL OTHER DEFERRED CREDITS</p>	<p><u>\$ 3,207</u></p>	<p><u>\$ 120,869</u></p>

**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	N/A	\$ 2,553,554	N/A	\$ 2,553,554
Add credits during year:	-	17,500		17,500
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ -	\$ 2,571,054	\$ -	\$ 2,571,054

**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	N/A	\$ 1,061,303	N/A	\$ 1,061,303
Debits during year:		84,044		84,044
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction		\$ 1,145,347		\$ 1,145,347

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)	F-3 (c)	\$ (9,361)
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
Deferred federal income taxes (FASB 109)	F-3 (a)	6,513
Unrealized loss on investments	F-3 (c)	6,929
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
Contributed Tax Amortization (Previously taxed as income)	F-3 (a)	3,207
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
Tax basis depreciation and amortization		37,059
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ (36,185)
Computation of tax:		
A taxable loss is estimated, therefore, there is no tax.		

WATER OPERATION SECTION

Note: Forest Utilities, Inc., is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

**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(b)	\$ 3,298,185
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	1,348,587
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	2,571,054
252	Advances for Construction	F-20	
	Subtotal		(621,456)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	1,145,347
	Subtotal		523,891
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		67,094
	Other (Specify)		
	WASTEWATER RATE BASE		\$ 590,985
	UTILITY OPERATING INCOME	S-3	\$ 135
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		0.02 %

- 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	\$ 638,335
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		638,335
401	Operating Expenses	S-10(a)	536,753
403	Depreciation Expense	S-6(a)	109,549
	Less: Amortization of CIAC	S-8(a)	(84,044)
	Net Depreciation Expense		25,505
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408 10	Taxes Other Than Income Utility Regulatory Assessment Fee		28,725
408 11	Property Taxes		15,447
408 12	Payroll Taxes		23,350
408 13	Other Taxes & Licenses		803
408	Total Taxes Other Than Income		68,325
409.1	Income Taxes	F-16	
410 10	Deferred Federal Income Taxes		7,920
410 11	Deferred State Income Taxes		2,904
411 10	Provision for Deferred Income Taxes - Credit		(3,207)
412 10	Investment Tax Credits Deferred to Future Periods		
412 11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		638,200
	Utility Operating Income		135
469	Add Back: Guarenteed 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		\$ 135

UTILITY NAME: Forest Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest/Lee

YEAR OF REPORT
 December 31, 1999

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$	\$	
352	Franchises	17,331			17,331
353	Land and Land Rights	26,690			26,690
354	Structure and Improvements	379,553	6,979		386,532
355	Power Generation Equipment	0			
360	Collection Sewers - Force	81,496	89,616		171,112
361	Collection Sewers - Gravity	1,481,295			1,481,295
362	Special Collecting Structures	94,358	28,370		122,728
363	Services to Customers	12,628			12,628
364	Flow Measuring Devices		3,334		3,334
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	986,900	11,680		998,580
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	23,048			23,048
391	Transportation Equipment	21,762	10,367		32,129
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	22,778			22,778
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 3,147,839	\$ 150,346	\$	\$ 3,298,185

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

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							
352	Franchises	17,331						
353	Land and Land Rights				26,690			
354	Structure and Improvements			386,532				
355	Power Generation Equipment							
360	Collection Sewers - Force		171,112					
361	Collection Sewers - Gravity		1,481,295					
362	Special Collecting Structures		122,728					
363	Services to Customers		12,628					
364	Flow Measuring Devices		3,334					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System				998,580			
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							23,048
390	Office Furniture & Equipment							32,129
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							22,778
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 17,331	\$ 1,791,097	\$ 386,532	\$ 1,025,270	\$ -	\$ -	\$ 77,955

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	32		3 13
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3 33
361	Collection Sewers - Gravity	40		2 50
362	Special Collecting Structures	32		3 13
363	Services to Customers	32		3 13
364	Flow Measuring Devices	5		20 00
365	Flow Measuring Installations	5		20 00
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	18		5 56
371	Pumping Equipment	18		5 56
374	Reuse Distribution Reservoirs			
375	Reuse Transmission and Distribution System			
380	Treatment & Disposal Equipment			
381	Plant Sewers	35		2 86
382	Outfall Sewer Lines	30		3 33
389	Other Plant / Miscellaneous Equipment			
390	Office Furniture & Equipment	15		6 67
391	Transportation Equipment	6		16 67
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	16		6 25
394	Laboratory Equipment	15		6 67
395	Power Operated Equipment	12		8 33
396	Communication Equipment	10		10 00
397	Miscellaneous Equipment	15		6 67
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.

UTILITY NAME: Forest Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest/Lee

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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization			\$	
352	Franchises	1,516	433		433
354	Structure and Improvements	69,212	10,955		10,955
355	Power Generation Equipment				
360	Collection Sewers - Force	7,823	4,206		4,206
361	Collection Sewers - Gravity	633,510	42,365		42,365
362	Special Collecting Structures	16,209	4,341		4,341
363	Services to Customers	1,690	332		332
364	Flow Measuring Devices		333		333
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	445,901	36,731		36,731
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment	25,534	3,842		3,842
391	Transportation Equipment	22,645	4,492		4,492
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	14,998	1,519		1,519
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Depreciable Wastewater Plant in Service	\$ 1,239,038	\$ 109,549	\$	\$ 109,549

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

UTILITY NAME Forest Utilities, Inc.

SYSTEM NAME / COUNTY: Forest/Lee

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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)
351	Organization	\$	\$	\$	\$	1,949
352	Franchises					80,167
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					12,029
361	Collection Sewers - Gravity					675,875
362	Special Collecting Structures					20,550
363	Services to Customers					2,022
364	Flow Measuring Devices					333
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					482,632
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					29,376
391	Transportation Equipment					27,137
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					16,517
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service						\$ 1,348,587

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	549	563	\$ 165,641
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues	1,015	1,031	305,995
521.6	Other Revenues			
521	Total Flat Rate Revenues	549	563	471,636
Measured Revenues:				
522.1	Residential Revenues			
522.2	Commercial Revenues	42	32	85,838
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)	360	396	71,561
522	Total Measured Revenues	951	991	157,399
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	951	991	\$ 157,399
OTHER WASTEWATER REVENUES				
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)			9,300
	Total Other Wastewater Revenues			\$ 9,300

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

Balance Error

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				\$ 638,335

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

UTILITY NAME: Forest Utilities, Inc
 SYSTEM NAME / COUNTY: Forest/Lee

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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	\$ 175,992	\$ -	\$ -	\$ -	\$ -	\$ 175,992	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	120,000						
704	Employee Pensions and Benefits	18,089						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	6,032				6,032		
715	Purchased Power	32,751				32,751		
716	Fuel for Power Purchased							
718	Chemicals	6,522				6,522		
720	Materials and Supplies	8,564						
731	Contractual Services - Engineering	6,892	6,892					
732	Contractual Services - Accounting	4,690						
733	Contractual Services - Legal	1,497						
734	Contractual Services - Mgt. Fees	32,500						
735	Contractual Services - Testing	12,159					12,159	
736	Contractual Services - Other	6,549					114	6,435
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense	6,472		6,472				
756	Insurance - Vehicle	5,561		5,561				
757	Insurance - General Liability	7,583					7,583	
758	Insurance - Workmens Comp	6,297					6,297	
759	Insurance - Other	300						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other							
770	Bad Debt Expense	392						
775	Miscellaneous Expenses	77,911					43,792	21,984
	Total Wastewater Utility Expenses	\$ 536,753	\$ 6,892	\$ 12,033	\$ -	\$ 850	\$ 291,242	\$ 28,419

UTILITY NAME: Forest Utilities, Inc
 SYSTEM NAME / COUNTY: Forest/Lee

YEAR OF REPORT
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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						
703	Salaries and Wages - Officers, Directors and Majority Stockholders		120,000				
704	Employee Pensions and Benefits		18,089				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		8,564				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		4,690				
733	Contractual Services - Legal		1,497				
734	Contractual Services - Mgt. Fees		32,500				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp						
759	Insurance - Other						
760	Advertising Expense		300				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense	392					
775	Miscellaneous Expenses		11,285				
	Total Wastewater Utility Expenses	\$ 392	\$ 196,925	\$	\$	\$	\$

UTILITY NAME: Forest Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest/Lee

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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	563	563
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	1,002	1,503
1"	Displacement	2.5	75	188
1 1/2"	Displacement or Turbine	5.0	18	90
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
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				2,376

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:	$\left(\frac{77,439,000}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = \underline{\hspace{2cm}} \quad 758$
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UTILITY NAME: Forest Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest/Lee

YEAR OF REPORT
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WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	500,000		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Custom Built		
Type (2)	Extended Air		
Hydraulic Capacity	500,000		
Average Daily Flow	212,162		
Total Gallons of Wastewater Treated	77,439,000		
Method of Effluent Disposal	Golf Course Irrigation		

- (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.

UTILITY NAME: Forest Utilities, Inc.
SYSTEM NAME / COUNTY: Forest/Lee

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OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve.	<u>758</u>
2. Maximum number of ERC's * which can be served.	<u>1,786</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>2,376</u>
4. Future system connection capacity (in ERC's *) upon service area buildout	<u>2,970</u>
5. Estimated annual increase in ERC's *	<u>75</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>None - Utility is close to build-out</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.	<u>Forest Country Club; 77,439,000 gallons</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<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 reuse?	<u>Yes</u>
If so, what are the utility's plans to comply with the DEP?	<u>Utility is in compliance</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>3/31/00</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 begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading	<u>N/A</u>
e. Is this system under any Consent Order from the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	

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