

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

Forest Hills Utilities, Inc.

Exact Legal Name of Respondent

200-W / 145-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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WATER AND WASTEWATER
DIVISION

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

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April 19, 2000

Officers and Directors
Forest Hills Utilities, Inc.

We have compiled the 1999 Annual Report of Forest Hills 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 Hills 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

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT December 31, 1999

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)
-------------	-------------	-------------	-------------

Robert F. Eubank
 (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 Hills Utilities, Inc.
 (Exact Name of Utility)

County Pasco

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

1518 U.S. Highway 19
 Holiday, Florida 34691

Telephone: (727) 937-7457

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:

1518 U.S. Highway 19
 Holiday, Florida 34691

Telephone (727) 937-7457

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: 2/16/67

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.	Robert L. Dreher	100.0	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Forest Hills 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 L. Dreher	President	Forest Hills Utilities, Inc.	Rate and utility matters
Robert C. Nixon	CPA	Cronin, Jackson, Nixon and Wilson, CPA's	Rate and accounting 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.

UTILITY NAME Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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.**

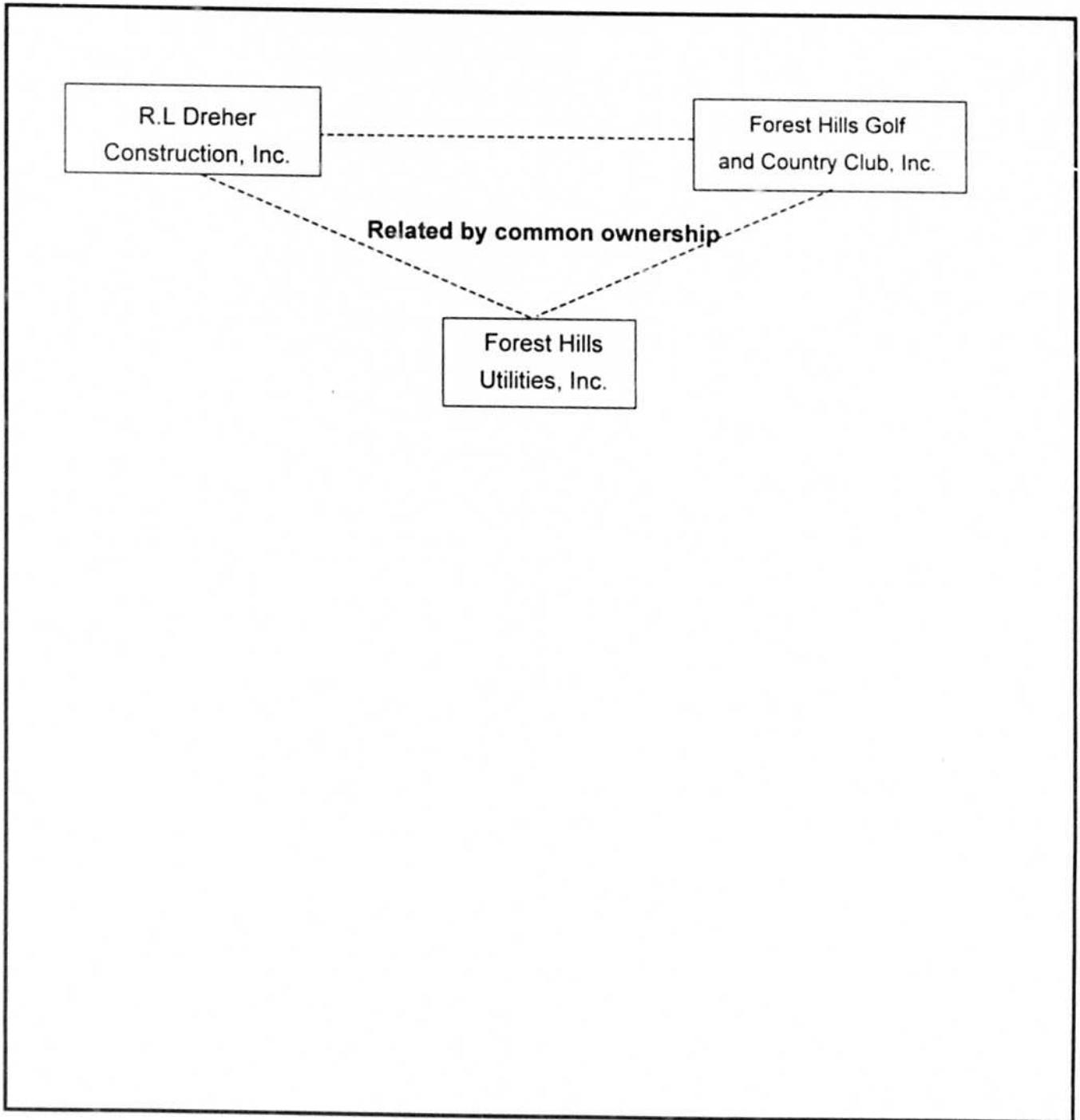
- A. The Company began operations on February 16, 1967 to serve the Forest Hills development in Holiday, Pasco County, Florida.
- B. The Company provides water and sewer utility service as well as street lighting and trash removal services.
- C. To provide adequate water and sewer service to its customers and a fair rate of return to its owners.
- D. Water, sewer, streetlights and garbage removal.
- E. Approximately 5 customers a year.
- F. None

UTILITY NAME: Forest Hills 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).



UTILITY NAME: Forest Hills 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)
Robert L. Dreher	President	75 %	\$ 56,000
Diane Dreher	Vice President	0 %	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$

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)
Robert L. Dreher	President	1	\$ None
Diane Dreher	Vice President	1	\$ None
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
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BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	

* 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 Hills Utilities, Inc.

YEAR OF REPORT
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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)
Robert L. Dreher	Developer Owner	President President	R. L. Dreher Construction, Inc 1518 U.S. Highway 19 Holiday, Florida Forest Hills Golf and Country Club, Inc. 1518 U.S. Highway 19 Holiday, Florida

UTILITY NAME: Forest Hills Utilities, Inc.

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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 Hills 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
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
R. L. Dreher Construction, Inc.	Land, Building and Equipment rent and Management	Open	P	\$ 26,000
Robert L. Dreher	Office & Equipment rent	Open	P	14,400

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT December 31, 1999
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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

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
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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	\$ 1,460,170	\$ 1,385,379
108-110	Less: Accumulated Depreciation and Amortization	F-8	(733,369)	(691,865)
Net Plant			726,801	693,514
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			726,801	693,514
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		
126-127	Special Funds	F-10		
Total Other Property and Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash		115,332	141,065
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	251,750	251,337
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		
Total Current and Accrued Assets			367,082	392,402

* Not Applicable for Class B Utilities

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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	17,245	22,320
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			17,245	22,320
TOTAL ASSETS AND OTHER DEBITS			<u>\$ 1,111,128</u>	<u>\$ 1,108,236</u>

* 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	\$ 500	\$ 500
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		170,835	170,835
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	115,704	30,218
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			287,039	201,553
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	30,000	30,000
Total Long Term Debt			30,000	30,000
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		99,033	35,167
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	348,120	494,734
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		20,120	15,395
236	Accrued Taxes	W/S-3	42,781	43,898
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	34,420	28,950
Total Current and Accrued Liabilities			544,474	618,144

* Not Applicable for Class B Utilities

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
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	553,307	548,457
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	303,692	289,918
Total Net C.I.A.C.			249,615	258,539
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,111,128	\$ 1,108,236

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)	\$ 912,071	\$ 950,688
469 530	Less: Guarenteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			912,071	950,688
401	Operating Expenses	F-3(b)	811,744	800,955
403	Depreciation Expense	F-3(b)	37,184	41,504
	Less: Amortization of CIAC	F-22	(13,643)	(13,774)
Net Depreciation Expense			23,541	27,730
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	72,431	79,087
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			907,716	907,772
Net Utility Operating Income			4,355	42,916
469/530	Add Back: Guarenteed 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)]			4,355	42,916

* 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)
\$ 538,828	\$ 411,860	N/A
538,828	411,860	-
449,854	351,101	
23,751 (6,433)	17,753 (7,341)	
17,318	10,412	-
47,315	31,772	
514,487	393,285	
24,341	18,575	
24,341	18,575	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)]			\$ 4,355	\$ 42,916
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		193	
421	Miscellaneous Nonutility Revenue		213,371	212,909
426	Miscellaneous Nonutility Expenses		(325,332)	(167,781)
Total Other Income and Deductions			(111,768)	45,128
TAXES APPLICABLE TO OTHER INCOME				
408 20	Taxes Other Than Income			
409 20	Income Taxes			
410 20	Provision for Deferred Income Taxes			
411 20	Provision for Deferred Income Taxes - Credit			
412 20	Investment Tax Credits - Net			
412 30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19	3,453	2,558
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			3,453	2,558
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409 30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(110,866)	85,486

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	\$ 803,960	\$ 655,710
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	463,537	269,832
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	258,218	295,089
252	Advances for Construction	F-20		
Subtotal			82,205	90,789
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	137,272	166,420
Subtotal			219,477	257,209
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		56,232	43,888
	Other (Specify):			

RATE BASE			\$ 275,709	\$ 301,097
NET UTILITY OPERATING INCOME			\$ 24,341	\$ 18,575
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			8.83 %	6.17 %

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 (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 244,296	83.65 %	8.78 %	7.34 %
Preferred Stock		%	-	%
Long Term Debt	30,000	10.27 %	8.00 %	0.8216 %
Customer Deposits	17,758	6.08 %	6.00 %	0.3648 %
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	%
Other (Explain)		%	-	%
Notes Payable - Assoc Co		%	%	%
Total	\$ 292,054	100.00 %		8.53 %

(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>8.78</u> %
Commission order approving Return on Equity:	<u>PSC-97-1458-FOF-WS</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 NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

**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	\$ 803,960	\$ 655,710	N/A	\$ 1,459,670
102	Utility Plant Leased to Others				
103	Property Held for Future Use		500		500
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
Total Utility Plant		\$ 803,960	\$ 656,210	N/A	\$ 1,460,170

**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		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -

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	\$ 439,786	\$ 252,079	N/A	\$ 691,865
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	23,751	17,753		41,504
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				

Salvage				
Other Credits (specify):				

Total credits	23,751	17,753		41,504
Debits during year:				
Book cost of plant retired				
Cost of removal				
Other debits (specify)				

Total debits				
Balance end of year	\$ 463,537	\$ 269,832	N/A	\$ 733,369

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.

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

**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	\$ _____ -

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
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**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127**

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

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

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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	\$ 39,085	
Wastewater	75,066	
Other	117,724	
Total Customer Accounts Receivable		\$ 231,875
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Other accounts receivable	\$ 19,875	
Total Other Accounts Receivable		\$ 19,875
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		251,750
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		\$ 251,750

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

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)
None	\$ _____ -
Total	\$ _____ -

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT December 31, 1999
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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 Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized		500
Shares issued and outstanding		500
Total par value of stock issued	\$ 500	\$ 500
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)

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 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	\$ 30,218
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	85,486
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	115,704
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings	\$ 115,704

Notes to Statement of Retained Earnings:

UTILITY NAME: Forest Hills 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):			
N/A			\$ -
Total Account 232			\$ -
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)
Dreher Construction	\$ 407,015
Robert L Dreher	(89,017)
Forest Hills Golf Club	30,122
Total	\$ 348,120

**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					
Cecil Raymond	\$ -	427.1	\$ 2,400	\$ 2,400	\$ -
_____	-				

Total Account No. 237.1	-		2,400	2,400	-
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer deposits	-	427.4	158	158	-

Total Account 237.2	-		158	158	
Total Account 237 (1)	\$ -		\$ 2,558	\$ 2,558	\$ -
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 2,558		
Less Capitalized Interest Portion of AFUDC:					
None					

Net Interest Expensed to Account No. 427 (2)			\$ 2,558		

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1) N/A <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Regulatory Liabilities	\$ _____ -	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2) N/A <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Deferred Liabilities	\$ _____ -	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____ -	\$ _____ -

UTILITY NAME: Forest Hills Utilities, Inc.

YEAR OF REPORT
December 31, 1999

**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	\$ 256,368	\$ 292,089	N/A	\$ 548,457
Add credits during year:	1,850	3,000		4,850
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 258,218	\$ 295,089	\$ -	\$ 553,307

**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	\$ 130,839	\$ 159,079	N/A	\$ 289,918
Debits during year:	6,433	7,341		13,774
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 137,272	\$ 166,420		\$ 303,692

**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	<u>F-3 (c)</u>	<u>N/A</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income	_____	_____
Computation of tax:		
The Company is a Subchapter 'S' Corporation for income tax purposes, therefore, this Schedule is not applicable		

**WATER
OPERATION
SECTION**

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
December 31, 1999

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 803,960
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	463,537
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	258,218
252	Advances for Construction	F-20	
	Subtotal		82,205
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	137,272
	Subtotal		219,477
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		56,232
	Other (Specify):		
	WATER RATE BASE		\$ 275,709
	UTILITY OPERATING INCOME	W-3	\$ 24,341
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			8.83 %

- 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.

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 538,828
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		538,828
401	Operating Expenses	W-10(a)	449,854
403	Depreciation Expense	W-6(a)	23,751
	Less: Amortization of CIAC	W-8(a)	(6,433)
	Net Depreciation Expense		17,318
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		24,247
408.11	Property Taxes		12,294
408.12	Payroll Taxes		10,658
408.13	Other Taxes & Licenses		116
408	Total Taxes Other Than Income		47,315
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		514,487
	Utility Operating Income		24,341
469	Add Back: Guarenteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 24,341

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

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	12,234			12,234
304	Structure and Improvements	18,477			18,477
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	54,855	9,562		64,417
308	Infiltration Galleries and Tunnels				
309	Supply Mains	137,222			137,222
310	Power Generation Equipment				
311	Pumping Equipment	21,192			21,192
320	Water Treatment Equipment	11,254			11,254
330	Distribution Reservoirs and Standpipes	15,072			15,072
331	Transmission and Distribution Mains	155,124			155,124
333	Services	6,396			6,396
334	Meters and Meter Installations	80,781	3,464		84,245
335	Hydrants	3,437			3,437
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	3,314	19,610		22,924
341	Transportation Equipment	71,417	42,155		113,572
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	490			490
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	39,636			39,636
348	Other Tangible Plant	98,268			98,268
TOTAL WATER PLANT		\$ 729,169	\$ 74,791		\$ 803,960

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

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

YEAR OF REPORT
 December 31, 1999

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights	12,234		\$ 2,500			\$ 9,734
304	Structure and Improvements	18,477				1,568	16,909
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	64,417		64,417			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	137,222		137,222			
310	Power Generation Equipment						
311	Pumping Equipment	21,192		21,192			
320	Water Treatment Equipment	11,254			11,254		
330	Distribution Reservoirs and Standpipes	15,072				15,072	
331	Transmission and Distribution Mains	155,124				155,124	
333	Services	6,396				6,396	
334	Meters and Meter Installations	84,245				84,245	
335	Hydrants	3,437				3,437	
339	Other Plant / Miscellaneous Equipment						
340	Office Furniture and Equipment	22,924					22,924
341	Transportation Equipment	113,572					113,572
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	490					490
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	39,636					39,636
348	Other Tangible Plant	98,268					98,268
	TOTAL WATER PLANT	\$ 803,960		\$ 225,331	\$ 11,254	\$ 265,842	\$ 301,533

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment		%	%
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services	43	%	2.33 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment	10	%	10.00 %
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

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

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

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)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
304	Structure and Improvements	12,932	706		706
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	15,603	1,490		1,490
308	Infiltration Galleries and Tunnels				
309	Supply Mains	90,217	3,431		3,431
310	Power Generation Equipment				
311	Pumping Equipment	4,055	530		530
320	Water Treatment Equipment	7,314	282		282
330	Distribution Reservoirs and Standpipes	9,966	377		377
331	Transmission and Distribution	79,391	3,878		3,878
333	Services	4,230	159		159
334	Meters and Meter Installations	37,363	2,063		2,063
335	Hydrants	1,991	86		86
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	3,314	981		981
341	Transportation Equipment	68,897	6,735		6,735
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	490	0		0
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	39,059	577		577
348	Other Tangible Plant	64,964	2,456		2,456
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 439,786	\$ 23,751	\$ -	\$ 23,751

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

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					13,638
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					17,093
308	Infiltration Galleries and Tunnels					
309	Supply Mains					93,648
310	Power Generation Equipment					
311	Pumping Equipment					4,585
320	Water Treatment Equipment					7,596
330	Distribution Reservoirs and Standpipes					10,343
331	Transmission and Distribution					83,269
333	Services					4,389
334	Meters and Meter Installations					39,426
335	Hydrants					2,077
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					4,295
341	Transportation Equipment					75,632
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					490
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					39,636
348	Other Tangible Plant					67,420
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 463,537

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
December 31, 1999

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Extension	10	\$ 185	\$ 1,850
			-
			-
			-
Total Credits			\$ 1,850

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 130,839
Debits during year:	
Accruals charged to Account	6,433
Other Debits (specify):	
Total debits	6,433
Credits during year (specify):	
Total credits	
Balance end of year	\$ 137,272

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	2,737	2,909	\$ 403,408
461.2	Metered Sales to Commercial Customers	120	132	108,161
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities	3	3	1,834
461.5	Metered Sales to Multiple Family Dwellings	165	213	17,465
	Total Metered Sales	3,025	3,257	530,868
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	3,025	3,257	530,868
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			7,960
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 7,960
	Total Water Operating Revenues			\$ 538,828

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 123,954	\$ 6,674	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	41,440		
604	Employee Pensions and Benefits	30,062		
610	Purchased Water	161	161	
615	Purchased Power	17,275	17,275	
616	Fuel for Power Purchased			
618	Chemicals	14,826		
620	Materials and Supplies	42,647		29,911
631	Contractual Services - Engineering	3,157		
632	Contractual Services - Accounting	6,785		
633	Contractual Services - Legal	1,417		
634	Contractual Services - Mgt. Fees	19,240		
635	Contractual Services - Testing	6,215		
636	Contractual Services - Other	64,018		
641	Rental of Building/Real Property	45,000	34,800	
642	Rental of Equipment	9,000		
650	Transportation Expense	6,181		
656	Insurance - Vehicle	2,378		
657	Insurance - General Liability			
658	Insurance - Workmens Comp	517		
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	7,080		
675	Miscellaneous Expenses	8,501		
Total Water Utility Expenses		\$ 449,854	\$ 58,910	\$ 29,911

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 34,704	\$ -	\$ 40,044	\$ 23,570	\$ 18,962	\$ -
					41,440
					30,062
9,619	5,207				
			70	1,385	11,281
					3,157
					6,785
					1,417
6,215					19,240
				7,535	56,483
			10,200		
			3,600		5,400
					6,181
					2,378
					517
	2,914			7,080	5,587
\$ 50,538	\$ 8,121	\$ 40,044	\$ 37,440	\$ 34,962	\$ 189,928

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
December 31, 1999

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		12,524	40	12,484	16,814
February		11,258	75	11,183	12,315
March		15,374	40	15,334	14,220
April		15,965	40	15,925	16,798
May		15,504	55	15,449	12,510
June		12,870	45	12,825	12,907
July		13,202	40	13,162	11,148
August		14,468	10,125	4,343	12,268
September		14,860	35	14,825	13,587
October		16,220	20	16,200	11,568
November	53	15,465	30	15,488	13,057
December	25	15,589	30	15,584	13,924
Total for year	78	173,299	10,575	162,802	161,116

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery N/A

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

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well 1	20,000	20,000	Ground
Well 2	100,000	100,000	Ground
Well 4	110,000	61,000	Ground
Well 5	74,000	70,000	Ground
Well 6	110,000	108,000	Ground
Well 8	54,000	29,000	Ground
Well 10	100,000	32,000	Ground
Well 11	100,000	44,000	Ground

UTILITY NAME: Forest Hills Utilities, Inc.
SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
December 31, 1999

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

Permitted Capacity of Plant (GPD):	<u>300,000</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>Wellheads</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Chemical</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u> Manufacturer <u>N/A</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet):	<u>N/A</u> Manufacturer <u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u> Manufacturer <u>N/A</u>

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	2,909	2,909
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	334	501
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0	8	40
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
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 Water System Meter Equivalents				3,515

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

ERC = 161,116 gallons, divided by
 350 gallons per day
 365 days

1,261.2 ERC's

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
 December 31, 1999

OTHER WATER 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>1,261</u>
2. Maximum number of ERC's * which can be served.	<u>1,261</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,261</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>None - System is built-out</u>
5. Estimated annual increase in ERC's * .	<u>None - Utility is built out</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>750gpm for 4 hours</u>
7. Attach a description of the fire fighting facilities.	<u>Hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begi	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order othe DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>6512067</u>
12. Water Management District Consumptive Use Permit #	<u>206028-02</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
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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)	\$ 655,710
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	269,832
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	295,089
252	Advances for Construction	F-20	
	Subtotal		90,789
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	166,420
	Subtotal		257,209
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		43,888
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 301,097
	UTILITY OPERATING INCOME	S-3	\$ 18,575
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		6.17 %

- 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.

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
December 31, 1999

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 411,860
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		- 411,860
401	Operating Expenses	S-10(a)	351,101
403	Depreciation Expense	S-6(a)	17,753
	Less: Amortization of CIAC	S-8(a)	(7,341)
	Net Depreciation Expense		10,412
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		18,534
408.11	Property Taxes		6,597
408.12	Payroll Taxes		6,641
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		31,772
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		393,285
	Utility Operating Income		18,575
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		\$ 18,575

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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				
353	Land and Land Rights	13,014			13,014
354	Structure and Improvements				
355	Power Generation Equipment	0			
360	Collection Sewers - Force	474,128			474,128
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers	60,420			60,420
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	101,671			101,671
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment	4,000			4,000
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	2,477			2,477
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 655,710	\$ -	\$ -	\$ 655,710

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

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
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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							
353	Land and Land Rights		\$ 6,600	\$ 500	\$ -	\$ -	\$ 3,914	\$ 2,000
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		474,128					
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers		60,420					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			101,671				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & Equipment							
391	Transportation Equipment							4,000
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							2,477
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 541,148	\$ 102,171	\$ -	\$ -	\$ 3,914	\$ 8,477

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 Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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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				
354	Structure and Improvements	3,633	148		148
355	Power Generation Equipment				
360	Collection Sewers - Force	170,977	13,552		13,552
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers	37,087	1,510		1,510
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	33,905	2,543		2,543
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment	4,000	-		
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	2,477	-		
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 252,079	\$ 17,753	\$ -	\$ 17,753

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

UTILITY NAME Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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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	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					3,781
355	Power Generation Equipment					
360	Collection Sewers - Force					184,529
361	Collection Sewers - Gravity					
362	Special Collecting Structures					
363	Services to Customers					38,597
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					36,448
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & Equipment					
391	Transportation Equipment					4,000
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					2,477
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 269,832

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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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			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			
Measured Revenues:				
522.1	Residential Revenues	1,224	1,396	\$ 286,434
522.2	Commercial Revenues	65	77	101,767
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities	1	1	1,068
522.5	Multiple Family Dwelling Revenues (Units)	153	179	22,591
522	Total Measured Revenues	1,443	1,653	411,860
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,443	1,653	\$ 411,860
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)			
	Total Other Wastewater Revenues			\$ -

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ _____
540.2	Commercial Reuse Revenues			_____
540.3	Industrial Reuse Revenues			_____
540.4	Reuse Revenues From Public Authorities			_____
540.5	Other Reuse Revenues			_____
540	Total Flat Rate Reuse Revenues			_____
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			_____
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				_____
Total Wastewater Operating Revenues				\$ 411,860

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

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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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				\$ <u>411,860</u>

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

UTILITY NAME: Forest Hills Utilities, Inc
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT
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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	\$ 16,125	\$ 6,674	\$ -	\$ -	\$ 6,674	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	14,560						
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	253,037					253,037	
711	Sludge Removal Expense							
715	Purchased Power	3,707			3,707			
716	Fuel for Power Purchased							
718	Chemicals	1,529					1,529	
720	Materials and Supplies	14,055		808		3,938		
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	6,853						
733	Contractual Services - Legal	358						
734	Contractual Services - Mgt. Fees	6,760						
735	Contractual Services - Testing	288					288	
736	Contractual Services - Other	5,626						
741	Rental of Building/Real Property	10,200						
742	Rental of Equipment	5,400						
750	Transportation Expense	1,820						
756	Insurance - Vehicle	847						
757	Insurance - General Liability							
758	Insurance - Workmens Comp.	517						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other							
770	Bad Debt Expense	368						
775	Miscellaneous Expenses	9,051				50	5,074	1,048
	Total Wastewater Utility Expenses	\$ 351,101	\$ 6,674	\$ 808	\$ 3,707	\$ 10,662	\$ 259,928	\$ 1,048

UTILITY NAME: Forest Hills Utilities, Inc
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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	\$ 1,414	\$ 1,363	\$ -			\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		14,560				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		9,309				
731	Contractual Services - Engineering		6,853				
732	Contractual Services - Accounting		358				
733	Contractual Services - Legal		6,760				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing		5,626				
736	Contractual Services - Other		10,200				
741	Rental of Building/Real Property		5,400				
742	Rental of Equipment		1,820				
750	Transportation Expense		847				
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp		517				
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense	368					
775	Miscellaneous Expenses		2,879				
	Total Wastewater Utility Expenses	\$ 1,782	\$ 66,492	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

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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	1,396	1,396
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	248	372
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	6	30
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
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				1,834

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:	$\left(\frac{74,143,400}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = \underline{\hspace{2cm}} \quad 725$
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UTILITY NAME: Forest Hills Utilities, Inc.
 SYSTEM NAME / COUNTY: Forest Hills/Pasco

YEAR OF REPORT December 31, 1999

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

Permitted Capacity	Note (1)		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	Purchased		
Hydraulic Capacity	Purchased		
Average Daily Flow	203,133		
Total Gallons of Wastewater Treated	74,143,400		
Method of Effluent Disposal	Purchased		

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

(2) Contact stabilization, advanced treatment, etc.

Note (1): Forest Hills Utilities purchases all of its wastewater treatment from Pasco County

UTILITY NAME: Forest Hills Utilities, Inc.
SYSTEM NAME / COUNTY: Forest Hills/Pasco

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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>1,834</u>
2. Maximum number of ERC's * which can be served.	<u>1,834</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,834</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>None - System is built-out</u>
5. Estimated annual increase in ERC's * <u>90</u>	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? If so, when? <u>N/A</u>	<u>No</u>
9. Has the utility been required by the DEP or water management district to implement reuse? If so, what are the utility's plans to comply with the DEP? <u>N/A</u>	<u>No</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>None - All treatment purchased from Pasco County</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 othe DEP? <u>N/A</u>	
11. Department of Environmental Protection ID #	<u>None - All treatment purchased</u>

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