

# ROARK WATER & SEWER, INC.

**Company Full Certificated Name** (Do not abbreviate and include any Commission approved AKA/DBA/Fictitious Name, if applicable.)

**Parent Company Name** (if applicable; Do not abbreviate.)

WATER and/or SEWER ANNUAL REPORT

SMALL COMPANY

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

**FILED**<sup>2</sup>

APR 16 2009

Missouri Public  
Service Commission

For the Calendar Year of  
January 1 - December 31, 2008

Please select how the company is certificated with the Commission under the Company Name as shown above (check all that apply):

☒ Water Service Provider

☒ Sewer Service Provider

Please choose one of the following filing options:

☒ **Public Submission** (NOT Highly Confidential)

☐ **Non-Public Submission** (Highly Confidential / Filed Under Seal)  
For this filing to be considered Highly Confidential, additional submission of materials is required pursuant to Commission rule 4 CSR 240-3.335 and/or 4 CSR 240-3.640, Section 392.210, RSMo., and/or Section 393.140, RSMo.

For the calendar year of January 1 - December 31, 2008

2 **Company Name:** ROARK WATER & SEWER, INC.

**Parent Company Name:**  
(if applicable)

3 **Company Street Address:** 2449 ST HWY 76E, BRANSON, MO 65616

4 **Company Mailing Address:** P O BOX 969, BRANSON, MO 65615

5 **Company Phone Number:** 417-335-9335 **Company E-mail Address:** gbeauchamp@whiteriver.org

Is the utility certificated to provide **water** service in Missouri? If yes, state effective date (contained in Commission Order approving) of certification by the MO Public Service Commission and associated case number (original certificate or merger/name change if name on tariff effected):

6 **Effective Date** (e.g. 00/00/0000) 01/18/2005 **Case No.** WR-2005-0154

Is the utility certificated to provide **sewer** service in Missouri? If yes, state effective date (contained in Commission Order approving) of certification by the MO Public Service Commission and associated case number (original certificate or merger/name change if name on tariff effected):

7 **Effective Date** (e.g. 00/00/0000) 01/18/2005 **Case No.** WR-2005-0153

Name, address, phone number and e-mail of person(s) to contact concerning information contained in this report:

8	RODAN A ROMINE	GERRI BEAUCHAMP
	Name	Name
9	P O BOX 969	P O BOX 969
	Mailing Address	Mailing Address
9a	Street Address	Street Address
10	BRANSON MO 65615	BRANSON MO 65615
	City State Zip	City State Zip
11	417-335-9335	417-335-9335
	Telephone Number	Telephone Number
12	rromine@whiteriver.org	gbeauchamp@whiteriver.org
	E-mail Address	E-mail Address

Name, address, phone number and e-mail address of person(s) to contact concerning plant operations:

13	JEFF PARDECK	RICK HELMS
	Name	Name
14	P O BOX 969	P O BOX 969
	Mailing Address	Mailing Address
14a	Street Address	Street Address
15	BRANSON MO 65615	BRANSON MO 65615
	City State Zip	City State Zip
16	417-335-9335	417-335-9335
	Telephone Number	Telephone Number
17	jpardeck@whiteriver.org	rhelms@whiteriver.org
	E-mail Address	E-mail Address

2 Company Name: ROARK WATER & SEWER, INC.**CAPITAL STOCK (COMMON AND DEFERRED)**

Class and Series of Stock (a)	Number of Shares Authorized (b)	Par or Stated Value Per Share (c)	Number of Shares Issued (d)
COMMON	30,000	\$ 1.00	500

**SECURITY HOLDERS AND VOTING POWERS**

Report below the NAMES and ADDRESS of the ten stockholders who, at the end of the year, had the greatest voting powers in the respondent. AND STATE THE NUMBER OF VOTES each would have had a right to cast on that date. If any such holder held in trust, give the nature of the trust and the beneficial owner. Show also total votes of ALL securities with voting powers.

Names and Addresses (a)	Number of Votes (b)
WHITE RIVER VALLEY ELECTRIC COOPERATIVE, INC. P O BOX 969, BRANSON, MO 65615	1

16 Total Number of Votes Held by Above 117 Total Number of Votes of all Securities with Voting Powers 1

Identify the principal or general officers of the company at the end of the year. Please include an additional sheet, if enough space is not provided on this page, to completely provide the requested information.

Title of General Officer	Name of Person Holding Office
GENERAL MANAGER	JEFFREY PARDECK

Please provide the total company and gross intrastate operating revenues (i.e. Missouri Jurisdictional) Revenues for the Calendar Year: 2008

Revenues	Total Company	MO Jurisdictional
Operating Revenues from Tariffed Services	\$ 541,784.00	\$ 541,784.00
Other Revenues	14,774.00	14,774.00
<b>TOTAL REVENUES</b>	<b>\$ 556,558.00</b>	<b>\$ 556,558.00</b>

Operating revenues from MO Jurisdictional should match Statement of Revenue (MoPSC Assessment).

Please check all of the following for which the company has filed or is current:

- 27 ☒ Secretary of State Requirements ☒ Federal Tax Return
- 28 ☒ Department of Natural Resources Permits ☒ State Tax Return

Please list your most recent rate increase request Case No. and effective date.

29 Case No.: WR-2005-0153,0154 Effective Date: 1/18/2005

1

2 Company Name: ROARK WATER & SEWER, INC.

Describe MAJOR transactions occurring during the year which will have a major effect on operations, such as rate changes, replacement of equipment and other abnormal cash expenditures of \$250 or more.

3 N/A

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2 Company Name: ROARK WATER & SEWER, INC.

NOTE: Please do not type over formulas. Totals will calculate automatically in this spreadsheet.

**BALANCE SHEET**  
**WATER AND SEWER OPERATIONS**  
**ASSETS**

	Account Description (a)	Amount (b)
3	Water Plant In Service (From Pg. W-5)	\$ 2,452,530.00
4	LESS: Water Depreciation Reserve (From Pg. W-6)	\$ 341,302.00
5	Net Water Plant in Service (i.e., Water Plant in Service MINUS Water Depreciation Reserve)	\$ 2,111,228.00
6	Water Materials and Supplies (From Pg. 11)	\$ -
7	Water Construction Work in Progress	
8	Water Plant Held for Future Use *	
9	Water Plant Acquisition Adjustment	
10	Sewer Plant in Service (From Pg. S-4)	\$ 3,917,059.00
11	LESS: Sewer Depreciation Reserve (From Pg. S-5)	\$ 857,718.00
12	Net Sewer Plant in Service (i.e., Sewer Plant in Service MINUS Sewer Depreciation Reserve)	\$ 3,059,341.00
13	Sewer Materials and Supplies (From Pg. 11)	\$ -
14	Sewer Construction Work in Progress	\$ 35,500.00
15	Sewer Plant Held for Future Use *	
16	Sewer Plant Acquisition Adjustment	
17	Other Plant *	
18	Cash	\$ 197,184.00
19	Other Assets (Accounts Receivable, etc.) *	\$ 508,979.00
20	<b>Total Assets**</b>	<b>\$ 5,912,232.00</b>

\* Please attach a detailed explanation for these items.

\*\* Total Assets should balance with Total Equity and Liabilities on Page 5 (see instructions).

Difference between Equity &amp; Liabilities and Assets (from Pg 5)

\$ 0.00

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.

NOTE: Please do not type over formulas. Totals will calculate automatically in this spreadsheet.

**BALANCE SHEET**  
**WATER AND SEWER OPERATIONS**  
**EQUITY AND LIABILITIES**

Account Description (a)	Amount (b)
3 Capital Stock	\$ 1,941,651.00
4 Retained Earnings	\$ (3,482,614.00)
5 Long-Term Debt to Affiliates (owners, other owner controlled companies, etc.)	\$ 2,386,950.02
6 Short-Term Debt to Affiliates (owners, other owner controlled companies, etc.)	\$ 3,967,464.00
7 Long-Term Debt (banks, etc.)	
8 Short-Term Debt (banks, etc.)	
9 Water Customer Deposits	
10 Water Advances for Construction	
11 Water CIAC (From Pg. 9)	\$ 382,336.00
12 LESS: Water Amortization of CIAC (From Pg. 9)	\$ 56,151.32
13 Net Water CIAC (i.e., Water CIAC MINUS Water Amortization of CIAC)	\$ 326,184.68
14 Sewer Customer Deposits	
15 Sewer Advances for Construction	
16 Sewer CIAC (From Pg. 9)	\$ 936,815.00
17 LESS: Sewer Amortization of CIAC (From Pg. 9)	\$ 253,818.70
18 Net Sewer CIAC (i.e., Sewer CIAC MINUS Sewer Amortization of CIAC)	\$ 682,996.30
19 Deferred Taxes - ITC	
20 Deferred Taxes - Other *	
21 Other Liabilities (Accounts Payable, etc.) *	\$ 89,600.00
22 <b>Total Equity and Liabilities**</b>	<b>\$ 5,912,232.00</b>

\* Please attach a detailed explanation for these items.

\*\* Total Equity and Liabilities should balance with Total Assets on Page 4 (see instructions).

Difference between Equity &amp; Liabilities and Assets (from Pg 4)

\$ (0.00)

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.SCHEDULE OF UNCOLLECTIBLE ACCOUNTS

Account No. (a)	Describe customer account and methods used to attempt collection. Also, state why account is deemed uncollectible (bankruptcy, etc.) (b)	Amount Written Off	
		Water Utility (c)	Sewer Utility (d)
3	N/A		
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30			
31	Total	\$ - (Total to Pg. W-1)	\$ - (Total to Pg. S-1)

Indicate formula cells

**PAYROLL INFORMATION**

INSTRUCTIONS: Please provide names, titles and salaries for all officers and employees. Show total compensation paid to each during the year. Include all amounts including bonuses and other allowances. Enter "0" or none where applicable. Provide explanations where necessary. Use additional sheets if necessary.

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2008

Name and Title (a)	Payroll Charged To:			
	Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
N/A				
Total	\$ -	\$ -	\$ -	\$ -
		(Total to Page W-1)	(Total to Page S-1)	

Indicate formula cells



**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

INSTRUCTIONS: Report below all information concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, or other similar professional services rendered the respondent under written or verbal arrangements, for which total payments during the year to any corporation, partnership, individual (other than for services as an employee) or organization of any kind whatsoever. Use additional sheets if necessary.

Name of Recipient and Description of Service (a)	Amount of Payments:			
	Water		Sewer	
	Expensed (b)	Capitalized (c)	Expensed (d)	Capitalized (e)
3 WHITE RIVER VALLEY ELECTRIC COOPERATIVE - MANAGEMENT FEE	\$ 6,617.00		\$ 8,205.00	
4 BKD, LLP - ACCOUNTING AND AUDIT	\$ 7,044.00		\$ 6,008.00	
5 J JESCHKE APPRAISAL			\$ 1,000.00	
6 WHITE RIVER VALLEY ENVIRONMENTAL SERVICES - MANAGEMENT FEE	\$ 2,219.00		\$ 3,328.00	
7 SCOTT CONSULTING - ENGINEERING SERVICES	\$ 456.00		\$ 1,008.00	
8 NEALE & NEWMAN - LEGAL FEES			\$ 483.00	
9 CANTWELL & SMITH - LEGAL FEES			\$ 697.00	
10 OZARK CLEAN WATER - MANAGAEMNT FEE			\$ 13,000.00	
11				
12				
13				
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18				
19 Total	\$ 16,336.00	\$ -	\$ 33,729.00	\$ -
	(Total to Page W-1)		(Total to Page S-1)	

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2008

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.**CONTRIBUTIONS IN AID OF CONSTRUCTION**

INSTRUCTIONS: This account shall include donations or contributions in cash, services, or property for construction purposes. The records supporting the entries to this account shall be so kept that the utility can furnish information as to the purpose of each donation, the conditions, if any, upon which it was made, the amount of each donation, and the amount applicable to each utility department. The credits (deductions) to this account shall not be transferred to any other account without the approval of the Commission.

(a)	Water (b)	Sewer (c)
3 Balance at Beginning of Year	\$ 381,136.00	\$ 908,315.00
4 PLUS: Additions During the Year (Please provide a detailed explanation.)		
5 01/08 J STAUFFER	\$ 300.00	\$ 5,700.00
6 01/08 L CURNES	\$ 300.00	\$ 5,700.00
7 02/08 C JOHNSTON	\$ 300.00	\$ 5,700.00
8 06/08 DRAKE PROPERTIES		\$ 5,700.00
9 08/08 R KELLY	\$ 300.00	\$ 5,700.00
10 Total Additions	\$ 1,200.00	\$ 28,500.00
11 LESS: Deductions During the Year (Please provide a detailed explanation.)		
12		
13		
14		
15		
16 Total Deductions	\$ -	\$ -
17 Balance at End of Year	\$ 382,336.00	\$ 936,815.00
	(Total to Pg. 5)	(Total to Pg. 5)

**AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION**

(Please identify as Account Number 271A)

(a)	Water (b)	Sewer (c)
18 Balance at First of Year (Total of Amortization <del>not</del> Total of CIAC line 3)	\$ 47,591.00	\$ 212,742.00
19 Total Contributions in Aid at End of Year (see above)	\$ 382,336.00	\$ 936,815.00
20 Total Plant in Service at End of Year (From Page W-5 or S-4)	\$ 2,452,530.00	\$ 3,917,059.00
21 Percentage Contributions to Plant	15.59%	23.92%
22 Total Depreciation Expense (From Page W-6 or S-5)	\$ 54,911.00	\$ 171,752.00
23 Total Amortization of Contributions	\$ 8,560.32	\$ 41,076.70
24 Balance at End of Year	\$ 56,151.32	\$ 253,818.70
	(Total to Pg. 5)	(Total to Pg. 5)

Indicates link to another worksheet within workbook

Indicate formula cells

**INTEREST EXPENSE, NOTES PAYABLE, BONDS, BANK LOANS AND OTHER DEBTS**

INSTRUCTIONS: Please report information for each separate item of debt. Show principal amount to which each interest rate applies. Include all items on which interest was paid during the year. Use additional sheets if necessary.

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2008

	Description of Obligation (Include Name and Address of Each Lender) (a)	Date of Maturity (b)	Loan Amount (c)	Interest Rate (d)	Paid (e)	Interest Charged To:	
						Water Utility (f)	Sewer Utility (g)
3	NATIONAL RURAL UTILITIES COOPERATIVE	1/31/2029	\$ 2,386,950.45	5.40%	\$ 63,118.37	\$ 50,705.11	\$ 86,501.53
4	2201 COOPERATIVE WAY, HERNDON, VA 20171-3025						
5							
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19							
20							
21	Total		\$ 2,386,950.45		\$ 63,118.37	\$ 50,705.11	\$ 86,501.53
						(Total to Pg. W-1)	(Total to Pg. S-1)

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2008

2 Company Name: ROARK WATER & SEWER, INC.**SCHEDULE OF MATERIALS AND SUPPLIES AVAILABLE AT THE END OF THE YEAR**

Description of Items (Pipe, Meters, Fittings, Valves, Gas, etc.) (a)	Water		Sewer	
	Quantity (b)	Amount (c)	Quantity (d)	Amount (e)
3 N/A				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25 Total	-	\$ -	-	\$ -
		(Total to Pg. 4)		(Total to Pg. 4)

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2008

2 Company Name: ROARK WATER & SEWER, INC.**WATER OPERATING REVENUES, EXPENSES AND STATISTICS**

(a)	Amount (b)
3 Total Operating Revenues (From Page W-2)	\$ 230,433.00
<u>Operating Expenses</u>	
4 Salaries & Wages (From Page 7)	\$ -
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses (From Page W-3)	\$ 109,151.00
8 Billing Expenses	\$ 4,925.00
9 Supplies and Expenses	\$ 742.00
10 Transportation Expenses	
11 Rent Expense *	
12 Insurance Expense	\$ 2,002.00
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ 16,336.00
14 Regulatory Commission Expenses	\$ 1,776.00
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page W-6)	\$ 54,911.00
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ (8,560.32)
18 Amortization Expense	
19 Tax Expenses (From Page W-3)	\$ 1,019.00
20 Interest Expense (From Page 10)	\$ 50,705.11
21 Other Expenses *	\$ 1,017.00
22 Total Operating Expenses	\$ 234,023.79
23 Net Income (Loss)	\$ (3,590.79)

\* Please attach a detailed explanation for these items.

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER &amp; SEWER, INC.

**WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

(Please indicate if metered amounts are in cubic feet measurements.)

(a)	No. of Customers		Gallons Sold 000's Omitted (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
<u>Unmetered Sales of Water</u>				
3 Residential - Single Family			XXXX	
4 Residential - Apartments			XXXX	
5 Residential - Mobile Homes			XXXX	
6 Commercial			XXXX	
7 Other Sales to Public Authorities			XXXX	
8 Other *			XXXX	\$ 154.00
9 Total Unmetered Sales	-	-	-	\$ 154.00
<u>Metered Sales of Water</u>				
10 5/8" Meter	606	609	35,115	\$ 165,514.00
11 3/4" Meter				
12 1" Meter	43	44	6,233	\$ 29,469.00
13 1 1/2" Meter	15	15	2,171	\$ 13,932.00
14 2" Meter	4	5	4,517	\$ 17,586.00
15 Other *				
16 Total Metered Sales	668	673	48,036	\$ 226,501.00
<u>Other Operating Revenues</u>				
17 Late Payment Fees				
18 Inspection Fees				
19 Reconnect Fees				
20 Rent Income				
21 Income from Merchandising, Jobbing & Contract Work *				
22 Other Revenue *				\$ 3,778.00
23 Total Other Operating Revenues				\$ 3,778.00
24 Total Operating Revenues				\$ 230,433.00
(Total to Pg. W-1)				

\* Please attach a detailed explanation for these items.

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.**WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

(a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Repairs of Water Plant - Pump Repair	\$ 5,063.00
4 Repairs of Water Plant - Well Repair	\$ 1,077.00
5 Repairs of Water Plant - Water Line Repair	\$ 36,972.00
6 Repairs of Water Plant - Equipment Repair	\$ 22,110.00
7 Repairs of Water Plant - Other *	\$ 2,445.00
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 32,397.00
9 Chemicals	\$ 4,033.00
10 Water Testing Expenses	\$ 5,054.00
11 Total Plant Operations Expenses	\$ 109,151.00
	(Total to Page W-1)
<u>Tax Expenses</u>	
12 Tax Expense - Property Taxes	
13 Tax Expense - Payroll Taxes	
14 Tax Expense - Franchise Taxes	\$ 987.00
15 Tax Expense - Other Taxes *	\$ 32.00
16 Tax Expense - Federal Income Taxes	
17 Tax Expense - State Income Taxes	
18 Tax Expense - Investment Tax Credits	
19 Total Tax Expenses	\$ 1,019.00
	(Total to Page W-1)

\* Please attach a detailed explanation for these items.

Indicate formula cells

# **PUMPING AND PURCHASED WATER STATISTICS**

(Omit 000's in reporting number of gallons or cubic feet of water. Use additional sheets if necessary.)

Gallons Pumped Into System		Source of Supply (Please describe source below.)				Total of all Methods (a+b+c+d=e)  (e)
		ORIGINAL		FOREST LAKE		
		STONEBRIDGE WELL				
		(a)	(b)	(c)	(d)	
(Please indicate whether measurement is gallons or cubic feet.)						
8	January	5,075,000	829,000			5,904,000
9	February	4,793,000	562,000			5,355,000
10	March	5,694,000	508,000			6,202,000
11	April	5,527,000	518,000			6,045,000
12	May	6,954,000	785,000			7,739,000
13	June	8,250,000	1,238,000			9,488,000
14	July	9,150,000	1,332,000			10,482,000
15	August	7,574,000	1,492,000			9,066,000
16	September	4,772,000	1,000,000			5,772,000
17	October	4,801,000	1,663,000			6,464,000
18	November	3,177,000	678,000			3,855,000
19	December	3,597,000	732,000			4,329,000
20	Total for Year	69,364,000	11,337,000	-	-	80,701,000

21 Maximum Quantity Supplied to the System in Any One Day:

440,000

Minimum:

22 Range of Pressure in the Mains as Measured at the Highest Point on System:

40psi

If Water is Sold to Other Utilities for Resale, List Names, Addresses, Phone Numbers and Quantities Below:

23 24 25 26	Name of Reseller	Address	Phone Number	Quantity

Indicate formula cells

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2008



2 Company Name: ROARK WATER &amp; SEWER, INC.

## WATER UTILITY PLANT IN SERVICE

Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (c+d-e) (f)
<u>Intangible Plant</u>					
3 Organization	301				\$ -
4 Franchise and Consents	302				\$ -
5 Miscellaneous Intangible Plant	303				\$ -
<u>Source of Supply Plant</u>					
6 Land and Land Rights	310				\$ -
7 Structures and Improvements	311	\$ 112,218.00			\$ 112,218.00
8 Collecting and Impounding Reservoirs	312				\$ -
9 Lake, River, and Other Intakes	313				\$ -
10 Wells and Springs	314	\$ 129,964.00			\$ 129,964.00
11 Infiltration Galleries and Tunnels	315				\$ -
12 Supply Mains	316				\$ -
13 Other Water Source Plant *	317				\$ -
<u>Pumping Plant</u>					
14 Land and Land Rights	320				\$ -
15 Structures and Improvements	321				\$ -
16 Boiler Plant Equipment	322				\$ -
17 Other Power Production Equipment *	323				\$ -
18 Steam Pumping Equipment	324				\$ -
19 Electric Pumping Equipment	325				\$ -
20 Diesel Pumping Equipment	326				\$ -
21 Hydraulic Pumping Equipment	327				\$ -
22 Other Pumping Equipment *	328				\$ -
<u>Water Treatment Plant</u>					
23 Land and Land Rights	330				\$ -
24 Structures and Improvements	331				\$ -
25 Water Treatment Equipment	332				\$ -
<u>Transmission and Distribution Plant</u>					
26 Land and Land Rights	340				\$ -
27 Structures and Improvements	341				\$ -
28 Distribution Reservoirs and Standpipes	342	\$ 409,275.00			\$ 409,275.00
29 Transmission and Distribution Mains	343	\$ 960,867.00	\$ 60,300.00		\$ 1,021,167.00
30 Fire Mains	344				\$ -
31 Services	345	\$ 571,144.00	\$ 88,305.00		\$ 659,449.00
32 Meters	346	\$ 38,528.00	\$ 1,045.00	\$ 13,620.00	\$ 25,953.00
33 Hydrants	348	\$ 51,441.00			\$ 51,441.00
34 Other Transmission and Distribution Plant	349				\$ -
<u>General Plant</u>					
35 Land and Land Rights	389				\$ -
36 Structures and Improvements	390	\$ 39,898.00			\$ 39,898.00
37 Office Furniture and Equipment	391				\$ -
38 Transportation Equipment	392				\$ -
39 Stores Equipment	393				\$ -
40 Tools, Shop and Garage Equipment	394	\$ 3,165.00			\$ 3,165.00
41 Laboratory Equipment	395				\$ -
42 Power-operated Equipment	396				\$ -
43 Communication Equipment	397				\$ -
44 Miscellaneous Equipment	398				\$ -
45 Other Tangible Property *	399				\$ -
46 Total Water Utility Plant In Service		\$ 2,316,500.00	\$ 149,650.00	\$ 13,620.00	\$ 2,452,530.00
					(Total to Pages 4 and 9)

\* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "d" and/or "e", use additional sheets.

Indicate formula cells

2 Company Name: ROARK WATER &amp; SEWER, INC.

## DEPRECIATION RESERVE - WATER UTILITY PLANT

Annual Depreciation Rate % (g)	Annual Depreciation Expense ("g") (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other Charges (m)**	Reserve Balance at End of Year (n)
			Book Cost of Plant Retired (j)	Cost of Removal (k) *	Salvage Credit (l) *		
3			\$ -				\$ -
4			\$ -				\$ -
5			\$ -				\$ -
6			\$ -				\$ -
7	2.50%	\$ 2,806.00	\$ 20,220.00				\$ 23,026.00
8			\$ -				\$ -
9			\$ -				\$ -
10	2.00%	\$ 2,599.00	\$ 16,347.00				\$ 18,946.00
11			\$ -				\$ -
12			\$ -				\$ -
13			\$ -				\$ -
14			\$ -				\$ -
15			\$ -				\$ -
16			\$ -				\$ -
17			\$ -				\$ -
18			\$ -				\$ -
19			\$ -				\$ -
20			\$ -				\$ -
21			\$ -				\$ -
22			\$ -				\$ -
23			\$ -				\$ -
24			\$ -				\$ -
25			\$ -				\$ -
26			\$ -				\$ -
27			\$ -				\$ -
28	2.00%	\$ 8,185.00	\$ 58,982.00				\$ 67,167.00
29	2.00%	\$ 19,820.00	\$ 97,612.00				\$ 117,432.00
30			\$ -				\$ -
31	2.90%	\$ 17,847.00	\$ 80,939.00				\$ 98,786.00
32	2.70%	\$ 1,055.00	\$ 3,923.00	13,620.00		\$ 11,103.00	\$ 2,461.00
33	2.50%	\$ 1,285.00	\$ 8,937.00				\$ 10,222.00
34			\$ -				\$ -
35	2.90%	\$ 1,166.00	\$ 971.00				\$ 2,127.00
36			\$ -				\$ -
37			\$ -				\$ -
38			\$ -				\$ -
39	5.00%	\$ 158.00	\$ 977.00				\$ 1,135.00
40			\$ -				\$ -
41			\$ -				\$ -
42			\$ -				\$ -
43			\$ -				\$ -
44			\$ -				\$ -
45			\$ -				\$ -
46	Total***	\$ 54,911.00	\$ 288,908.00	\$ 13,620.00	\$ -	\$ 11,103.00	\$ 341,302.00
	(Total to Pg 9 & Pg W-1)						(Total to Pg 4)

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

\* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

\*\* Report the details for these entries. Use additional sheets if necessary.

\*\*\* Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

Indicate formula cells

PUMPS

Manufacturer and Type (i.e., High Service, Well, Standby, etc.)	Capacity	Date Installed	Date of Last Motor Replacement	Date of Last Pump Replacement
3 J LINE HIGH SERVICE	390 GAL/MIN	5/1/1994	N/A	N/A
4 J LINE HIGH SERVICE	325 GAL/MIN	2006	N/A	N/A
5				
6				
7				
8				
9				
10				
11				
12				

WELLS

	Number:	Number:	Number:	Number:
13				
14 Description (i.e., Deep, Artisian, Spring, etc.)	DEEP	DEEP		
15 Year Constructed	1994	2006		
16 Type of Construction	DRILLED	DRILLED		
17 Type of Casing	10" ID NEW WROUGHT STEEL	10" ID NEW WROUGHT STEEL		
18 Depth and Diameter of Well	13 10'X10'			
19 Yield of Well in Gallons per day	1000000	468000		
20 Chemicals (i.e., Provide Type, Cost and Quantities of Each):				
21 Type -	CHLORINE	CHLORINE		
22 Cost -	1906	1906		
23 Quantity -	150	150		

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31 2008

# METERS AND METER SETTINGS

Customer Class (a)	Meter Size (b)	Total at Beginning of Year (c)	Total No. of Additions (d)	Total No. Removed or Disconnected (e)	Total at End of Year (f)	Total No. Owned by Customers at End of Year (g)
3 Residential:	5/8"	426	3		429	
4	1"	1			1	
5						
6 Other Customers:	5/8"	154			154	
7 Other Customers:	1"	40	1		41	
8	1 1/2"	15			15	
9	2"	4	1		5	
10 Total in Use by Customers	XXXXXX	640	5	-	645	-
11 Not in Use (i.e., Inventory)						XXXXXX
12						XXXXXX
13						XXXXXX
14 Total Meters	XXXXXX	640	5	-	645	-

# STORAGE FACILITIES

Type of Storage (i.e., Pneumatic, Ground, Standpipes, Elevated Tanks, etc.) (a)	Construction Material (b)	Last Date Painted if Applicable (indicate interior or exterior) (c)	Capacity (d)
15 400 MG 58' 6" BCL WATER SPHEROID	STEEL	NA	400000
16 FOREST LAKE WELL GROUND STORAGE TANK	STEEL	2007	250000
17			
18			
19			

Indicate formula cells

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2008

**MAINS (measurement in feet)**

Kind of Pipe (i.e., case iron, galvanized, iron, plastic, etc.) (a)	Diameter of Pipe (b)	Total at Beginning of Year (c)	Total Additions During the Year (d)	Total Removed or Abandoned During the Year (e)	Total at End of Year (f)
CLASS 200 PVC	2"	975			975
CLASS 200 PVC	4"	5,104			5,104
CLASS 200 PVC	6"	18,782			18,782
CLASS 200 PVC	8"	10,989			10,989
DIP	8"	454			454
DIP	6"	40			40
Total Mains		36,344	-	-	36,344

**SERVICES AVAILABLE FOR USE (from Main to Property Line)**

Size and Description by Type of Material (i.e., iron, copper, plastic, etc.) (a)	Owned by Utility				Total No. Owned by Customers at End of Year (f)
	Total No. at Beginning of Year (b)	Total No. of Additions (c)	Total No. Retired or Abandoned (d)	Total No. at End of Year (e)	
In Use:					
3/4" DIA PVC	3,524			3,524	
1" DIA PVC	3,729			3,729	
2" DIA PVC	220			220	
For Future Use:					
				-	
				-	
				-	
				-	
Total of All Services	7,473	-	-	7,473	-

Indicate formula cells

2. Company Name: ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2008

2 Company Name: ROARK WATER & SEWER, INC.**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

(a)	Amount (b)
3 Total Operating Revenues (From Page S-2)	\$ 326,345.00
<u>Operating Expenses</u>	
4 Salaries & Wages (From Page 7)	\$ -
5 Employee Pensions and Benefits	
6 Purchased Water	
7 Plant Operations Expenses (From Page S-3)	\$ 330,224.00
8 Billing Expenses	\$ 5,210.00
9 Supplies and Expenses	\$ 734.00
10 Transportation Expenses	
11 Rent Expense *	
12 Insurance Expense	\$ 5,913.00
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ 33,729.00
14 Regulatory Commission Expenses	\$ 26,047.00
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page S-5)	\$ 171,752.00
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ (41,076.70)
18 Amortization Expense	
19 Tax Expenses (From Page S-3)	\$ 1,502.00
20 Interest Expense (From Page 10)	\$ 86,501.53
21 Other Expenses *	\$ 1,820.00
22 Total Operating Expenses	\$ 622,355.83
23 Net Income (Loss)	\$ (296,010.83)

\* Please attach a detailed explanation for these items.

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

(Please indicate if metered amounts are in cubic feet measurements.)

(a)		No. of Customers		Gallons Sold 000's Omitted (d)	Revenue Amount (e)
		Beginning of Year (b)	End of Year (c)		
<u>Flat Rate Sales</u>					
3	Residential - Single Family	449	491	XXXX	\$ 173,893.00
4	Residential - Apartments			XXXX	
5	Residential - Mobile Homes			XXXX	
6	Commercial			XXXX	
7	Other Sales to Public Authorities			XXXX	
8	Other *			XXXX	
9	Total Unmetered Sales	449	491	XXXX	\$ 173,893.00
<u>Metered Sales of Water</u>					
10	Commercial	173	126		\$ 110,442.00
11	Other Sales to Public Authorities				
12	Other *				
13	Total Metered Sales	173	126	-	\$ 110,442.00
<u>Other Operating Revenues</u>					
14	Late Payment Fees				
15	Inspection Fees				
16	Reconnect Fees				
17	Rent Income				
18	Income from Merchandising, Jobbing & Contract Work *				
19	Other Revenue *				\$ 42,010.00
20	Total Other Operating Revenues				\$ 42,010.00
21	Total Operating Revenues				\$ 326,345.00
(Total to Pg. S-1)					

\* Please attach a detailed explanation for these items.

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)**

(a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Contracted Maintenance Expenses	\$ 37,966.00
4 Repairs of Sewer Plant - Pump Repair	\$ 13,455.00
5 Repairs of Sewer Plant - Treatment Repair	
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 273,636.00
7 Repairs of Sewer Plant - Equipment Repair	
8 Repairs of Sewer Plant - Other *	
9 Utility Bills	\$ 4,813.00
10 Chemicals	
11 Sludge Hauling Expenses	\$ 354.00
12 Effluent Testing Expenses	
13 Total Plant Operations Expenses	\$ 330,224.00
	(Total to Page S-1)
<u>Tax Expenses</u>	
14 Tax Expense - Property Taxes	
15 Tax Expense - Payroll Taxes	
16 Tax Expense - Franchise Taxes	\$ 1,482.00
17 Tax Expense - Other Taxes *	\$ 20.00
18 Tax Expense - Federal Income Taxes	
19 Tax Expense - State Income Taxes	
20 Tax Expense - Investment Tax Credits	
21 Total Tax Expenses	\$ 1,502.00
	(Total to Page S-1)

\* Please attach a detailed explanation for these items.

Indicate formula cells



2 Company Name: ROARK WATER & SEWER, INC.**SEWER UTILITY PLANT IN SERVICE**

Account Description (a)	Acct. No. (b)	Balance at Beginning of Year (c)	Additions During the Year (d)	Retirements During the Year (e)	Balance at End of Year (C+D-E) (f)
<u>Intangible Plant</u>					
3 Organization	301				\$ -
4 Franchise and Consents	302				\$ -
5 Miscellaneous Intangible Plant	303				\$ -
<u>Land and Structures</u>					
6 Land and Land Rights	310				\$ -
7 Structures and Improvements	311				\$ -
<u>Collection Plant</u>					
8 Collection Sewer - Force	352.1	\$ 363,913.00			\$ 363,913.00
9 Collection Sewer - Gravity	352.2	\$ 2,193,171.00			\$ 2,193,171.00
10 Other Collection Plant Facilities *	353				\$ -
11 Services to Customers	354				\$ -
12 Flow Measuring Devices	355				\$ -
<u>Pumping Plant</u>					
13 Receiving Wells and Pump Pits	362				\$ -
14 Pumping Equipment	363	\$ 1,052,078.00	\$ 307,897.00		\$ 1,359,975.00
<u>Treatment and Disposal</u>					
15 Oxidation Lagoon	372				\$ -
16 Treatment and Disposal Equipment	373				\$ -
17 Plant Sewer	374				\$ -
18 Outfall Sewer Lines	375				\$ -
19 Other Treatment and Disposal Plant Equipment *	376				\$ -
<u>General Plant</u>					
20 Office Furniture and Equipment	391				\$ -
21 Transportation Equipment	392				\$ -
22 Other General Equipment *	393				\$ -
23 Total Sewer Utility Plant in Service		\$ 3,609,162.00	\$ 307,897.00	\$ -	\$ 3,917,059.00
					(Total to Pages 4 and 9)

\* Please attach a detailed explanation for these items.

NOTE: All entries should be supported by records that identify the property being added or retired, its location, and its original cost in as much detail as reasonably possible. If adjustments are included in Columns "d" and/or "e", please explain below. Use additional sheets if necessary.

Explanation:

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.**DEPRECIATION RESERVE - SEWER UTILITY PLANT**

	Annual Depreciation Rate % (g)	Annual Depreciation Expense ( <sup>f</sup> g) (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other Charges (m)**	Reserve Balance at End of Year (n)
				Book Cost of Plant Retired (j)	Cost of Removal (k) *	Salvage Credit (l) *		
3				\$ -				\$ -
4				\$ -				\$ -
5				\$ -				\$ -
6				\$ -				\$ -
7				\$ -				\$ -
8	2.00%	\$ 7,278.00	\$ 51,547.00	\$ -				\$ 58,825.00
9	2.00%	\$ 43,865.00	\$ 135,295.00	\$ -				\$ 179,160.00
10				\$ -				\$ -
11				\$ -				\$ -
12				\$ -				\$ -
13				\$ -				\$ -
14	10.00%	\$ 120,609.00	\$ 499,124.00	\$ -				\$ 619,733.00
15				\$ -				\$ -
16				\$ -				\$ -
17				\$ -				\$ -
18				\$ -				\$ -
19				\$ -				\$ -
20				\$ -				\$ -
21				\$ -				\$ -
22				\$ -				\$ -
23	Total***	\$ 171,752.00	\$ 685,966.00	\$ -	\$ -	\$ -	\$ -	\$ 857,718.00
		(Total to Pg. 9 & Pg. S-1)						(Total to Pg. 4)

NOTE: Amounts included in Column "j" should be the same as in Column "e" on the preceding page. Also, Annual Depreciation Expense is equal to Column "f" from preceding page multiplied by Column "g" found on this page.

\* All entries included in Columns "k" and "l" should be supported by records that identify the property retired and the cost of removal or salvage is as much detail as reasonably possible.

\*\* Report the details for these entries. Use additional sheets if necessary.

\*\*\* Annual Depreciation Expense must be calculated separately. This total should be calculated based upon actual in-service and retirement date(s) of new equipment and retirements during the period.

Indicate formula cells

Company Name: ROARK WATER & SEWER, INC.**GENERAL INFORMATION**

3 Treatment Facilities - Please describe process.

INTERCEPTOR SEWER LINE THAT EXTENDS FROM ROARK WATER &amp; SEWER TO CITY OF BRANSON WASTEWATER COLLECTION SYSTEM. IT IS A GRAVITY SEWER LINE, APPROXIMATELY 22,500' LONG, 24" DIAMETER.

4 Was your treatment plant constructed in place or purchased as a package unit?

☐ Yes ☐ No

5 Were your lift stations constructed in place or purchased as package units?

☒ Yes ☐ No

6 What is the designated capacity of your treatment facilities?

1MGD

7 What percent of designed capacity is currently being utilized?

0

8 What is the name of the current operator?

WHITE RIVER VALLEY ENVIRONMENTAL SERVICES

9 Please describe the treatment process for liquid waste.

N/A

10 Please describe the treatment process for waste solids.

N/A

11 Where is the point of discharge for liquid waste?

N/A

12 What is the ultimate disposal of waste solids and how obtained?

N/A

13 List any equipment failures occurring during the year. Please state when failure occurred and briefly describe the failure and corrective measures taken.

NONE

**COLLECTING SEWERS (measurement in feet)**

	Kind of Pipe (i.e., Cast Iron, VCP, PVC, etc.) (a)	Diameter of Pipe (b)	Total No. at Beginning of Year (c)	Total No. of Additions During the Year (d)	Total No. Removed or Abandoned During the Year (e)	Total No. at End of the Year (f)
14	FORCE: CLASS 200 PVC	2"	2934			2934
15	CLASS 200 PVC	2 1/2"	15289			15289
16	Gravity:					
17						
18						

**LIFT STATIONS**

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
19	SMITH & LOVELESS, SUCTION LIFT DUPLEX	LOT 103 SILVER CLIFF WAY	15	225	67'
20	HYDROMATIC DUPLEX	LOT 101 103 SILVER OAK	7.5	239	36.7
	SMITH & LOVELESS SUCTION LIFT DUPLEX	FAIRWAYS	3	118	23.2'
21	FOREST LAKE	ENVIRO-LINE DUPLEX MYERS PUMPS	10	92.5	185'

Annual Report of **ROARK WATER & SEWER, INC.**

for the calendar year of January 1 - December 31, **2008**

**VERIFICATION**

The foregoing report must be verified by the oath of the President, Treasurer, General Manager or Receiver of the company. The oath required may be taken before any person authorized to administer an oath (Notary Public) by the laws of the State in which the same is taken.

**OATH**

State Of MISSOURI }

County Of TANEY }

ss:

JEFFREY PARDECK  
Name of Affiant (Company Official/Representative)

makes oath and says that

s/he is GENERAL MANAGER  
Official Title of the Affiant (Company Official/Representative)

of ROARK WATER & SEWER INC  
Exact Legal Title or Name of the Respondent (Certificated Company Name)

and is located at 2449 E HWY 76 BRANSON, MO 65616 417-335-9205  
Address and Telephone Number of the Affiant (Company Official/Representative)

that s/he has examined the foregoing report; that to the best of his or her knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent.

from January 1, 2008, to and including December 31, 2008  
Month/Day Year Month/Day Year

Jeff Pardeck  
Signature of Affiant (Company Official/Representative)

Subscribed and sworn to before me, a Notary Public, in and for the State and County above named,

this 10th day of April, 2009

My Commission expires November 26, 2010

"NOTARY SEAL"  
Debbie Peterson, Notary Public  
Taney County, State of Missouri  
My Commission Expires 11/26/2010  
Commission Number 06487034

Debbie Peterson  
Signature of Notary Public

Missouri Revised Statutes § 392.210 or § 393.140

ROARK WATER & SEWER INC

For the year ended December 31, Schedules 2008

Page 4, Line 19 - Other Assets

Investment in associated companies	308,026
Special funds	100
Special deposits	700
Note Receivable - Ozark Clean Water	163,446
Accounts Receivable	36,706
To page 4, line 19	<u>508,978</u>

Page 5, Line 21 - Other Liabilities

Accounts Payable	57,063
Accrued Interest Payable	21,542
Sales tax Payable	10,995
To page 5, line 21	<u>89,600</u>

Page W-1, Line 21 - Other Expenses

General Maintenance	814
Miscellaneous general expense	203
To page W-1, line 21	<u>1,017</u>

Page W-2, Line 22 - Other Revenue

Connect fees	7,225
CFC patronage capital refund	6,935
MO sales tax compensation deduction	160
MO DNR compensation deduction	44
Gains (Losses) retirement of meters	(10,586)
To page W-2, line 22	<u>3,778</u>

Page S-1 line 21 - Other Expenses

General maintenance	1,158
Miscellaneous general expense	662
To page S-1, line 21	<u>1,820</u>

Page W-2. line 19 - Other Revenue

Connect fees	23,890
CFC patronage capital refund	10,403
Interest income	7,717
To page S-2, line 19	<u>42,010</u>

ROARK WATER SEWER, INC.  
FOR THE YEAR OF 2008

ATTACHMENT 2  
PAGE 1

ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2007 ACCUM DEPRN	2008 14th YR	2008 ACCUM DEPRN
311-00	STRUCTURES & IMPROV						
	WELL HOUSE	8/1/1994	45,316	2.50%	15,201	1,133	16,334
	WELL HOUSE	1/1/2005	66,902	2.50%	5,019	1,673	6,692
			112,218		20,220	2,806	23,026
314-00	WELLS & SPRINGS						
	WELL	8/1/1994	45,318	2.00%	12,156	906	13,062
	WELL	1/1/2005	66,905	2.00%	4,014	1,338	5,352
	Engineering Costs Forest Lake Well	7/1/2007	17,741	2.00%	177	355	532
			129,964		16,347	2,599	18,946
342-00	DISTRIB RESV & STANDPIPE						
	WATER TOWER	8/1/1994	165,274	2.00%	44,342	3,305	47,647
	WATER TOWER	1/1/2005	244,001	2.00%	14,640	4,880	19,520
			409,275		58,982	8,185	67,167
343-00	TRANSM & DISTRIB MAINS						
	WATER LINES	8/1/1994	201,402	2.00%	54,042	4,028	58,070
	WATER LINES	1/1/2005	297,337	2.00%	17,841	5,947	23,788
	WATER LINES - CEDAR RIDGE	7/1/1995	24,387	2.00%	6,100	488	6,588
	WATER LINES - CEDAR RIDGE	1/1/2005	36,581	2.00%	2,196	732	2,928
	RMCA TV-ADJ FOR TRENCHING	7/1/1996	107	2.00%	23	2	25
	RMCA TV-ADJ FOR TRENCHING	1/1/2005	161	2.00%	9	3	12
	WATER LINE - OAKRIDGE	7/1/1996	4,407	2.00%	1,012	88	1,100
	WATER LINE - OAKRIDGE	1/1/2005	6,611	2.00%	396	132	528
	WATER LINE - OAKRIDGE III	7/1/2000	2,983	2.00%	450	60	510
	WATER LINE - OAKRIDGE III	1/1/2005	4,474	2.00%	267	89	356
	MPI infrastructure for 70 Acres 16,580'	1/1/2005	165,800	2.00%	9,948	3,316	13,264
	MPI infrastructure for 70 Acres 48,055.5'	7/1/2006	147,314	2.00%	4,419	2,946	7,365
	Standby Pump	1/16/2007	21,602	2.00%	432	432	864
	14,226 Ft Trenching MPI	7/1/2007	47,701	2.00%	477	954	1,431
	Ft trenching MPI	7/1/2008	60,300	2.00%		603	603
			1,021,167		97,612	19,820	117,432
345-00	SERVICES						
	SERVICE LINES	8/1/1994	8,121	2.90%	3,165	236	3,401
	SERVICE LINES	1/1/2005	11,989	2.90%	1,044	348	1,392
	270 EA WATER METER ASSM	8/1/1994	25,646	2.90%	9,981	744	10,725
	270 EA WATER METER ASSM	1/1/2005	37,862	2.90%	3,294	1,098	4,392
	GATE VALVES	8/1/1994	9,784	2.90%	3,810	284	4,094
	GATE VALVES	1/1/2005	14,444	2.90%	1,257	419	1,676
	AIR VALVES/PRESSURE VALV	8/1/1996	36,331	2.90%	13,745	1,054	14,799
	AIR VALVES/PRESSURE VALV	1/1/2005	53,638	2.90%	4,668	1,556	6,224
	SUB TOTAL 1994		197,815				
	10 WATER SVC CONNECTIONS	6/30/1995	5,148	2.90%	1,875	149	2,024
	10 WATER SVC CONNECTIONS	1/1/2005	7,723	2.90%	672	224	896
	11 WATER SVC CONNECTIONS	9/30/1995	308	2.90%	111	9	120
	11 WATER SVC CONNECTIONS	1/1/2005	461	2.90%	39	13	52
	SERVICE LINE - CEDAR RIDGE	7/1/1995	2,259	2.90%	825	66	891
	SERVICE LINE - CEDAR RIDGE	1/1/2005	3,388	2.90%	294	98	392
	48 EA WATER MTR YOKE-CR	7/1/1995	9,581	2.90%	3,475	278	3,753

ROARK WATER SEWER, INC.  
FOR THE YEAR OF 2008

ATTACHMENT 2  
PAGE 2

ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2007 ACCUM DEPRN	2008 14th YR	2008 ACCUM DEPRN
	48 EA WATER MTR YOKE-CR	1/1/2005	14,372	2.90%	1,251	417	1,668
	1 EA 2" BALL VALVE - C. R.	7/1/1995	324	2.90%	113	9	122
	1 EA 2" BALL VALVE - C. R.	1/1/2005	487	2.90%	42	14	56
	2 EA 6" GATE VALVE	7/1/1995	449	2.90%	163	13	176
	2 EA 6" GATE VALVE	1/1/2005	674	2.90%	60	20	80
	1 EA PRESS REDUC VALVE CR	7/1/1995	2,495	2.90%	900	72	972
	1 EA PRESS REDUC VALVE CR	1/1/2005	3,742	2.90%	327	109	436
	15 WATER SVC CONNECTIONS	10/1/1995	1,062	2.90%	380	31	411
	15 WATER SVC CONNECTIONS	1/1/2005	1,594	2.90%	138	46	184
	SERVICE LINES - OAKRIDGE	7/1/1996	3,445	2.90%	1,150	100	1,250
	SERVICE LINES - OAKRIDGE	1/1/2005	5,168	2.90%	450	150	600
	16 WATER SVC CONN.-CEDAR R.	7/1/1996	403	2.90%	138	12	150
	16 WATER SVC CONN.-CEDAR R.	1/1/2005	605	2.90%	54	18	72
	5 WATER SVC CONN-VILLA'S	7/1/1996	71	2.90%	23	2	25
	5 WATER SVC CONN-VILLA'S	1/1/2005	108	2.90%	9	3	12
	3 WATER SVC CONN-SILVER OAK	7/1/1996	128	2.90%	46	4	50
	3 WATER SVC CONN-SILVER OAK	1/1/2005	192	2.90%	18	6	24
	4 WATER SVC CONN-OAKRIDGE	7/1/1996	603	2.90%	196	17	213
	4 WATER SVC CONN-OAKRIDGE	1/1/2005	904	2.90%	78	26	104
	1 WATER SVC CONN-SILVERBLUFF	7/1/1996	45	2.90%	12	1	13
	1 WATER SVC CONN-SILVERBLUF	1/1/2005	67	2.90%	6	2	8
	18 WATER SVC CONN	7/1/1997	994	2.90%	304	29	333
	18 WATER SVC CONN	1/1/2005	1491	2.90%	129	43	172
	45 WATER SVC CONN	7/1/1998	7334	2.90%	2023	213	2,236
	45 WATER SVC CONN	1/1/2005	11000	2.90%	957	319	1,276
	28 WATER SVC CONNECTIONS	7/1/1999	4327	2.90%	1063	125	1,188
	28 WATER SVC CONNECTIONS	1/1/2005	4327	2.90%	375	125	500
	4 MAIN SVC OAKRDIGE III	7/1/2000	482	2.90%	105	14	119
	4 MAIN SVC OAKRDIGE III	1/1/2005	724	2.90%	63	21	84
	20 SVC CONNECTIONS	7/1/2000	2414	2.90%	525	70	595
	20 SVC CONNECTIONS	1/1/2005	3620	2.90%	315	105	420
	47 SVC CONNECTIONS	7/1/2001	2133	2.90%	403	62	465
	47 SVC CONNECTIONS	1/1/2005	3200	2.90%	279	93	372
	8 SVC CONNECTIONS	7/1/2002	633	2.90%	99	18	117
	8 SVC CONNECTIONS	1/1/2005	949	2.90%	84	28	112
	4 SVC CONNECTIONS	2/1/2003	42	2.90%	5	1	6
	4 SVC CONNECTIONS	1/1/2005	63	2.90%	6	2	8
	13 SVC CONNECTIONS	7/31/2003	62	2.90%	9	2	11
	13 SVC CONNECTIONS	1/1/2005	93	2.90%	9	3	12
	SVC CONNECTIONS	7/31/2004	566	2.90%	56	16	72
	165 Service Connections - MPI	1/1/2005	201008	2.90%	17487	5,829	23,316
	Purchase of water facilities 11 ea	5/31/2005	4950	2.90%	360	144	504
	2005 Service Connections	7/1/2005	3190	2.90%	232	93	325
	2006 Service Connections -80	7/1/2006	50344	2.90%	2190	1,460	3,650
	2007 Service Connections	7/1/2007	3577	2.90%	52	104	156
	26 SVC CONNECTIONS-MPI	7/1/2008	11850	2.90%		172	172
	50 CONN lodges 66-105 @Roark Crk Ph	7/1/2008	22500	2.90%		326	326
	32 CONN 4plex villas17-22,24-25@Fairw	7/1/2008	14400	2.90%		209	209
	14 CONN villas37-43@Fairways Ph3	7/1/2008	6300	2.90%		91	91
	4 CONN Forest Lk L46-47,51-52 Ph1	7/1/2008	1800	2.90%		26	26
	12 CONN L6&96 Ph1, 8 Lots Ph4,L216&	7/1/2008	5400	2.90%		78	78
	SVC CONNECTIONS	7/1/2008	26055	2.90%		378	378
	TOTAL		659,449		80,939	17,847	98,786

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346-10	WATER METERS						
4	4 EA 1" METERS	7/1/1995	268	2.70%	88	7	95
	4 EA 1" METERS	1/1/2005	403	2.70%	33	11	44
29	29 EA 5/8" METERS	7/1/1995	877	2.70%	300	24	324
	29 EA 5/8" METERS	1/1/2005	1,315	2.70%	108	36	144
6	6 EA 5/8" METERS	8/1/1995	182	2.70%	62	5	67
	6 EA 5/8" METERS	1/1/2005	272	2.70%	21	7	28
16	16 EA 5/8" METERS	7/1/1996	407	2.70%	126	11	137
	16 EA 5/8" METERS	1/1/2005	610	2.70%	48	16	64
11	11 EA 1" METERS	7/1/1996	673	2.70%	207	18	225
	11 EA 1" METERS	1/1/2005	1,009	2.70%	81	27	108
13	13 EA 5/8" METERS	7/1/1997	335	2.70%	95	9	104
	13 EA 5/8" METERS	1/1/2005	503	2.70%	42	14	56
2	2 EA 1" METERS	7/1/1997	87	2.70%	25	2	27
	2 EA 1" METERS	1/1/2005	130	2.70%	11	4	15
3	3 EA 1" METERS	7/1/1997	130	2.70%	38	4	42
	3 EA 1" METERS	1/1/2005	195	2.70%	16	5	21
36	36 EA 5/8" METERS	7/1/1998	900	2.70%	228	24	252
	36 EA 5/8" METERS	1/1/2005	1,350	2.70%	108	36	144
3	3 EA 1" METERS	7/1/1998	137	2.70%	38	4	42
	3 EA 1" METERS	1/1/2005	206	2.70%	18	6	24
12	12 EA 5/8" METERS	7/1/1999	306	2.70%	68	8	76
	12 EA 5/8" METERS	1/1/2005	306	2.70%	24	8	32
7	7 EA 1" METERS	7/1/1999	319	2.70%	76	9	85
	7 EA 1" METERS	1/1/2005	319	2.70%	27	9	36
12	12 EA 5/8" METERS	7/1/2000	180	2.70%	35	5	40
	12 EA 5/8" METERS	1/1/2005	270	2.70%	22	7	29
6	6 EA 5/8" METERS	7/1/2000	90	2.70%	18	2	20
	6 EA 5/8" METERS	1/1/2005	135	2.70%	11	4	15
6	6 EA 11/2" METERS	7/1/2000	1,295	2.70%	261	35	296
	6 EA 11/2" METERS	1/1/2005	1,942	2.70%	157	52	209
4	4 EA 11/2" METERS	7/1/2000	863	2.70%	174	23	197
	4 EA 11/2" METERS	1/1/2005	1,295	2.70%	104	35	139
36	36 EA 5/8" METERS	7/1/2001	511	2.70%	70	14	84
	36 EA 5/8" METERS	1/1/2005	766	2.70%	63	21	84
8	8 EA 11/2" METERS	7/1/2001	1,047	2.70%	182	28	210
	8 EA 11/2" METERS	1/1/2005	1,570	2.70%	126	42	168
8	8 EA 5/8" METERS	7/1/2002	72	2.70%	11	2	13
	8 EA 5/8" METERS	1/1/2005	108	2.70%	9	3	12
9	9 EA 5/8" METERS	2/1/2003	123	2.70%	15	3	18
	9 EA 5/8" METERS	1/1/2005	185	2.70%	15	5	20
18	18 EA 5/8" METERS	7/1/2003	243	2.70%	31	7	38
	18 EA 5/8" METERS	1/1/2005	365	2.70%	30	10	40
28	28 EA 5/8" METERS	7/1/2004	1,076	2.70%	102	29	131
2	2 EA 1" METERS	7/1/2004	968	2.70%	91	26	117
7	7 EA 1" METERS	7/1/2005	778	2.70%	53	21	74
60	60 ea 5/8" meters	7/1/2005	1,994	2.70%	135	54	189
127	127 ea 5/8" meters	7/1/2006	4,571	2.70%	185	123	308
10	10 ea 1" meters	7/1/2006	1,204	2.70%	49	33	82
1	1 ea 2" meters	7/1/2006	363	2.70%	15	10	25
5	5 EA 1" METERS	7/1/2007	668	2.70%	9	18	27
105	105 ea 5/8" meters	7/1/2007	4,607	2.70%	62	124	186



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	3 ea 5/8" meters	7/1/2008	122	2.70%		2	2
	1 ea 1" meter	7/1/2008	288	2.70%		4	4
	1 ea 2" meter	7/1/2008	635	2.70%		9	9
			39,573		3,923	1,055	4,978
	DISPOSED OF 147 METERS	12/31/2008	(13,620)				(2,517)
			25,953			1,055	2,461
348-00	WATER HYDRANTS						
	19 EA HYDRANTS	8/1/1994	14,437	2.50%	4,843	361	5,204
	20 EA HYDRANTS	1/1/2005	21,315	2.50%	1,599	533	2,132
	4 EA HYDRANTS - CEDAR RIDG	7/1/1995	3,493	2.50%	1,088	87	1,175
	4 EA HYDRANTS - CEDAR RIDG	1/1/2005	5,240	2.50%	393	131	524
	1 EA HYDRANT - OAKRIDGE	7/1/1996	1,403	2.50%	403	35	438
	1 EA HYDRANT - OAKRIDGE	1/1/2005	2,106	2.50%	159	53	212
	1 EA HYDRANT - OAKRIDGE II	7/1/1998	891	2.50%	209	22	231
	1 EA HYDRANT - OAKRIDGE II	1/1/2005	1,337	2.50%	99	33	132
	1 EA HYDRANT - OAKRIDGE III	7/1/2000	488	2.50%	90	12	102
	1 EA HYDRANT - OAKRIDGE III	1/1/2005	731	2.50%	54	18	72
			51,441		8,937	1,285	10,222
390-00	STRUCTURES & IMPROVEMNTS						
	12' x 24' PORT. STORAGE BLDG	6/28/1995	1,318	2.90%	478	38	516
	12' x 24' PORT. STORAGE BLDG	12/1/2004	1,978	2.90%	228	57	285
	IRON FENCE - STONEBRIDGE	9/30/2007	36,602	2.90%	265	1,061	1,326
			39,898		971	1,156	2,127
394-00	TOOLS & SHOP EQUIPMENT						
	AIR COMPRESSOR	5/18/1995	175	5.00%	114	9	123
	AIR COMPRESSOR	12/1/2004	262	5.00%	52	13	65
	PRESSURE WASHER	5/18/1995	178	5.00%	114	9	123
	PRESSURE WASHER	12/1/2004	268	5.00%	52	13	65
	FLAMABLE MATERIALS CABINET	8/1/1995	201	5.00%	124	10	134
	FLAMABLE MATERIALS CABINET	12/1/2004	301	5.00%	60	15	75
	LEAK DETECTOR	2/28/2001	712	5.00%	249	36	285
	LEAK DETECTOR	12/1/2004	1,068	5.00%	212	53	265
			3,165		977	158	1,135
397-00	COMMUNICATION EQ						
	SCADA SYSTEM	8/1/1994	51,653	6.66%	0	0	0
	SCADA SYSTEM	1/1/2005	76,261	6.66%	0	0	0
	DISPOSITION OF OBSOLETE EQ	1/1/2002	(127,914)		0	0	0
PAGE W-5, LINE 46, COL. C & G - WATER			2,452,530		288,908	54,911	341,302
352-1	COLLECTION SEWER-FORCE						
	FORCE SEWERS	8/1/1994	127,748	2.00%	34,280	2,555	36,835
	FORCE SEWERS	1/1/2005	188,600	2.00%	11,316	3,772	15,088
	AIR RELEASE ASSM - 18 EA	8/1/1994	8,772	2.00%	2,348	175	2,523
	AIR RELEASE ASSM - 18 EA	1/1/2005	12,952	2.00%	777	259	1,036
	RMCATV - TRENCHING ADJ	7/1/1996	68	2.00%	12	1	13
	RMCATV - TRENCHING ADJ	1/1/2005	102	2.00%	6	2	8
	PRESSURE LINES - OAKRIDGE	7/1/1996	4,241	2.00%	977	85	1,062

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	PRESSURE LINES - OAKRIDGE	1/1/2005	6,360	2.00%	381	127	508
	PRESSURE LINES - OAKRIDGE III	7/1/2000	6,028	2.00%	907	121	1,028
	PRESSURE LINES - OAKRIDGE III	1/1/2005	9,042	2.00%	543	181	724
			363,913		51,547	7,278	58,825
352-2	COLLECTION SEWER-GRAVITY						
	GRAVITY SEWER	8/1/1994	68,026	2.00%	18,260	1,361	19,621
	GRAVITY SEWER	1/1/2005	100,429	2.00%	6,027	2,009	8,036
	45 EA MAN HOLES	8/1/1994	21,639	2.00%	5,809	433	6,242
	45 EA MAN HOLES	1/1/2005	31,946	2.00%	1,917	639	2,556
	GRAVITY SEWER - CEDAR RID	7/1/1995	58,982	2.00%	14,750	1,180	15,930
	GRAVITY SEWER - CEDAR RID	1/1/2005	88,472	2.00%	5,307	1,769	7,076
	17 EA 4' MAN HOLES - CEDAR RID	7/1/1995	10,293	2.00%	2,575	206	2,781
	17 EA 4' MAN HOLES - CEDAR RID	1/1/2005	15,440	2.00%	927	309	1,236
	1 EA 5' MANHOLE - CEDAR RID	7/1/1995	1,197	2.00%	300	24	324
	1 EA 5' MANHOLE - CEDAR RID	1/1/2005	1,795	2.00%	108	36	144
	RMCATV - TRENCHING ADJ	7/1/1996	36	2.00%	11	1	12
	RMCATV - TRENCHING ADJ	1/1/2005	54	2.00%	3	1	4
	GRAVITY SEWER - OAKRIDGE	7/1/1996	5,621	2.00%	1,288	112	1,400
	GRAVITY SEWER - OAKRIDGE	1/1/2005	8,431	2.00%	507	169	676
	1 EA 4' MANHOLE - OAKRIDGE	7/1/1996	572	2.00%	127	11	138
	2 EA 4' MANHOLE - OAKRIDGE	1/1/2005	858	2.00%	51	17	68
	GRAVITY SEWER - OAKRIDGE II	7/1/1998	2,922	2.00%	551	58	609
	GRAVITY SEWER - OAKRIDGE II	1/1/2005	4,383	2.00%	264	88	352
	Service Connections MPI 165 Lots	1/1/2005	426,882	2.00%	25,614	8,538	34,152
	MPI infrastructure for 70 Acres 16,580'	1/1/2005	331,600	2.00%	19,896	6,632	26,528
	Purchase of sewer facilities 11 ea	5/31/2005	16,500	2.00%	825	330	1,155
	Service Connections 2005	7/1/2005	13,258	2.00%	663	265	928
	MPI infrastructure for 70 Acres 48,055'	7/1/2006	983,835	2.00%	29,515	19,677	49,192
			2,193,171		135,295	43,865	179,160
363-00	PUMPING EQUIPMENT						
	CLEANOUT ASSEMS	8/1/1994	20,030	10.00%	26,874	2,003	28,877
	CLEANOUT ASSEMS	1/1/2005	29,572	10.00%	8,871	2,957	11,828
	SERVICE CONNECTIONS	8/1/1994	19,469	10.00%	26,121	1,947	28,068
	SERVICE CONNECTIONS	1/1/2005	28,742	10.00%	8,622	2,874	11,496
	PUMPING STATION	8/1/1994	25,050	10.00%	33,609	2,505	36,114
	PUMPING STATION	1/1/2005	36,983	10.00%	11,094	3,698	14,792
	15 GRINDER PUMPS	8/1/1994	41,780	10.00%	56,055	4,178	60,233
	15 GRINDER PUMPS	1/1/2005	61,682	10.00%	18,504	6,168	24,672
			263,308				
	5 SEWER HOOKUPS	6/30/1995	13,830	10.00%	17,403	1,383	18,786
	5 SEWER HOOKUPS	1/1/2005	20,745	10.00%	6,225	2,075	8,300
	3 EA CLEANOUTS - CEDAR RID	7/1/1995	144	10.00%	175	14	189
	3 EA CLEANOUTS - CEDAR RID	1/1/2005	215	10.00%	66	22	88
	15 EA SVC CONN - CEDAR RID	7/1/1995	1,171	10.00%	1,463	117	1,580
	15 EA SVC CONN - CEDAR RID	1/1/2005	1,757	10.00%	528	176	704
	11 SEWER HOOKUPS	9/30/1995	6,309	10.00%	7,782	631	8,413
	11 SEWER HOOKUPS	1/1/2005	9,463	10.00%	2,838	946	3,784
	10 EA SVC CONNECTIONS	10/1/1995	1,259	10.00%	1,544	126	1,670
	10 EA SVC CONNECTIONS	1/1/2005	1,888	10.00%	567	189	756
	SERVICE LINES - OAKRIDGE	7/1/1996	1,125	10.00%	1,299	113	1,412
	SERVICE LINES - OAKRIDGE	1/1/2005	1,687	10.00%	507	169	676

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	CLEAN OUT ASSEM-OAKRIDGE	7/1/1996	730	10.00%	840	73	913
	CLEAN OUT ASSEM-OAKRIDGE	1/1/2005	1,094	10.00%	327	109	436
	2 SERVICES -OAKRIDGE	7/1/1996	2,664	10.00%	3,059	266	3,325
	2 SERVICES -OAKRIDGE	1/1/2005	3,995	10.00%	1,200	400	1,600
	1 SERVICES -SILVERWOOD	7/1/1996	2,763	10.00%	3,174	276	3,450
	1 SERVICES -SILVERWOOD	1/1/2005	4,146	10.00%	1,245	415	1,660
	11 SERVICES -CEDAR RIDGE	7/1/1996	407	10.00%	471	41	512
	11 SERVICES -CEDAR RIDGE	1/1/2005	611	10.00%	183	61	244
	2 SERVICES -SILVEROAK	7/1/1996	4,862	10.00%	5,589	486	6,075
	2 SERVICES -SILVEROAK	1/1/2005	7,292	10.00%	2,187	729	2,916
	1 SERVICES -SILVER CREST	7/1/1996	1,456	10.00%	1,679	146	1,825
	1 SERVICES -SILVER CREST	1/1/2005	2,184	10.00%	654	218	872
	1 GRINDER HALFWAY #5- 1997	7/1/1997	820	10.00%	861	82	943
	1 GRINDER HALFWAY #5- 1997	1/1/2005	1,230	10.00%	369	123	492
	16 SERVICES - 1997	7/1/1997	11,184	10.00%	11,739	1,118	12,857
	16 SERVICES - 1997	1/1/2005	16,776	10.00%	5,034	1,678	6,712
	21 GRINDERS-1998	7/1/1998	21,988	10.00%	20,890	2,199	23,089
	21 GRINDERS-1998	1/1/2005	32,983	10.00%	9,894	3,298	13,192
	SERVICE CONNECTIONS 1998	7/1/1998	11,179	10.00%	10,621	1,118	11,739
	SERVICE CONNECTIONS 1998	1/1/2005	16,768	10.00%	5,031	1,677	6,708
	14 GRINDERS - 1999	7/1/1999	21,150	10.00%	17,978	2,115	20,093
	14 GRINDERS - 1999	1/1/2005	21,150	10.00%	6,345	2,115	8,460
	SERVICE CONNECTIONS 1999	7/1/1999	12,968	10.00%	11,024	1,297	12,321
	SERVICE CONNECTIONS 1999	1/1/2005	12,968	10.00%	3,891	1,297	5,188
	14 GRINDERS - 2000	7/1/2000	19,466	10.00%	14,602	1,947	16,549
	14 GRINDERS - 2000	1/1/2005	29,198	10.00%	8,760	2,920	11,680
	SERVICE CONNECTIONS 2000	7/1/2000	7,625	10.00%	5,722	763	6,485
	SERVICE CONNECTIONS 2000	1/1/2005	11,439	10.00%	3,432	1,144	4,576
	18 GRINDERS - 2001	7/1/2001	22,640	10.00%	14,716	2,264	16,980
	18 GRINDERS - 2001	1/1/2005	33,960	10.00%	10,188	3,396	13,584
	SERVICE CONNECTIONS 2001	7/1/2001	16,330	10.00%	10,615	1,633	12,248
	SERVICE CONNECTIONS 2001	1/1/2005	24,495	10.00%	7,350	2,450	9,800
	8 GRINDERS - 2002	7/1/2002	9,120	10.00%	5,016	912	5,928
	8 GRINDERS - 2002	1/1/2005	13,680	10.00%	4,104	1,368	5,472
	SERVICE CONNECTIONS 2002	7/1/2002	10,087	10.00%	5,549	1,009	6,558
	SERVICE CONNECTIONS 2002	1/1/2005	15,130	10.00%	4,539	1,513	6,052
	4 GRINDERS - 2003	2/1/2003	4,450	10.00%	2,003	445	2,448
	4 GRINDERS - 2003	1/1/2005	6,675	10.00%	2,004	668	2,672
	SERVICE CONNECTIONS 2003	2/1/2003	1,645	10.00%	797	165	962
	SERVICE CONNECTIONS 2003	1/1/2005	2,468	10.00%	741	247	988
	8 GRINDERS - 2003	7/31/2003	7,790	10.00%	3,506	779	4,285
	8 GRINDERS - 2003	1/1/2005	11,686	10.00%	3,507	1,169	4,676
	SERVICE CONNECTIONS 2003	7/31/2003	10,775	10.00%	4,851	1,078	5,929
	SERVICE CONNECTIONS 2003	1/1/2005	16,163	10.00%	4,848	1,616	6,464
	GRINDERS - 2004	7/31/2004	16,205	10.00%	5,673	1,621	7,294
	SERVICE CONNECTIONS 2004	7/31/2004	10,866	10.00%	3,804	1,087	4,891
	GRINDERS - 2006	7/1/2006	14,089	10.00%	2,113	1,409	3,522
	SERVICE CONNECTIONS 2006 - 80	7/1/2006	62,595	10.00%	9,390	6,260	15,650
	SERVICE CONNECTIONS 2007	7/1/2007	32,090	10.00%	1,605	3,209	4,814
	1 GRINDER	7/1/2007	1,800	10.00%	90	180	270
	8,603 FT TRENCHING	7/1/2007	103,342	10.00%	5,167	10,334	15,501
	5 SVC CONNECTIONS-MPI	7/1/2008	8,100	10.00%		405	405
	50 CONN lodges 66-105 @Roark Crk Ph	7/1/2008	75,000	10.00%		3,750	3,750

ROARK WATER SEWER, INC.  
FOR THE YEAR OF 2008

ATTACHMENT 2  
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ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2007 ACCUM DEPRN	2008 14th YR	2008 ACCUM DEPRN
	32 CONN 4plex villas17-22,24-25@Fairw	7/1/2008	48,000	10.00%		2,400	2,400
	14 CONN villas37-43@Fairways Ph3	7/1/2008	21,000	10.00%		1,050	1,050
	4 CONN Forest Lk L46-47,51-52 Ph1	7/1/2008	6,000	10.00%		300	300
	12 CONN L6&96 Ph1, 8 Lots Ph4,L216&	7/1/2008	18,000	10.00%		900	900
	SVC CONNECTIONS 2008	7/1/2008	33,765	10.00%		1,688	1,688
	GRINDERS	7/1/2008	4,112	10.00%		206	206
	6,381 FT TRENCHING	7/1/2008	93,920	10.00%		4,696	4,696
			1,359,975		499,124	120,609	619,733
PAGE S-4, LINE 46, COL. C & G - SEWER			3,917,059		685,966	171,752	857,718
AMORTIZATION OF CONTRIBUTION TO AID OF CONSTRUCTION							
			WATER	SEWER			
	BALANCE AT FIRST OF YEAR		47,591.00	212,742.00			
	TOTAL CIAC AT END OF THE PERIOD		382,336.13	936,815.04			
	TOTAL PLANT IN SERVICE AT END OF PERIOD		2,452,530.00	3,917,059.00			
	% CONTRIBUTIONS TO PLANT		0.155894578	0.239162862			
	TOTAL DEPRECIATION EXP END OF PERIOD		54,911.00	171,752.00			
	TOTAL ANNUAL AMORTIZATION OF CONTRIB		8,560.33	41,076.70			
	BALANCE AT END OF YEAR		56,151.33	253,818.70			
ACCUMULATED AMORTIZATION							
			WATER	SEWER			
	AMORT. 1994		-	-			
	AMORT. 1995		1,243	3,172			
	AMORT. 1996		341	2,119			
	AMORT. 1997		1,146	3,871			
	AMORT. 1998		1,693	5,904			
	AMORT. 1999		2,066	7,567			
	AMORT. 2000		2,964	11,325			
	AMORT. 2001		3,251	12,761			
	AMORT. 2002		3,090	14,357			
	AMORT. 2003		3,255	15,380			
	AMORT 2004		3,360	16,249			
	AMORT 2005		8,482	36,237			
	AMORT 2006		8,237	34,566			
	AMORT 2007		8,590	38,422			
	AMORT 2008		8,463	37,624			
	TOTA ACCUM AMORT.		56,181	239,554			