

FILED

APR 17 2008

ROARK WATER AND SEWER, INC.

Company Full Certificated Name (Do not abbreviate and include any Commission Service Commission
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

For the Calendar Year of
January 1 - December 31, 2007

Please choose one of the following filing options:

☒ Public submission

☐ 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.

1

For the calendar year of January 1 - December 31, 2007

2 Company Name: ROARK WATER AND SEWER, INC.

Parent Company Name:
(if applicable)

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

4 Company Mailing Address: P. O. BOX 969, BRANSON, MO 65615-0969

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. SR-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 Name9 P. O. BOX 969 P. O. BOX 969
Mailing Address Mailing Address

9a Street Address Street Address

10 BRANSON MO 65615-0969 BRANSON MO 65615-0969
City State Zip City State Zip11 417-335-9335 417-335-9335
Telephone Number Telephone Number12 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 Name14 P. O. BOX 969 P. O. BOX 969
Mailing Address Mailing Address

14a Street Address Street Address

15 BRANSON MO 65615-0969 BRANSON MO 65615-0969
City State Zip City State Zip16 417-335-9335 417-335-9335
Telephone Number Telephone Number17 jpardeck@whiteriver.org rhelms@whiteriver.org
E-mail Address* E-mail Address*

* Required to be provided, if available. State N/A (not available) if no email is available.

2 Company Name: ROARK WATER AND 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)
3 COMMON	30,000	\$ 1.00	500
4			
5			
6			
7			

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)
8 WHITE RIVER VALLEY ELECTRIC COOPERATIVE, INC. P. O. BOX 969, BRANSON, MO 65615-0969	1
9	
10	
11	
12	
13	
14	
15	

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

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

Revenues:

	Total Company	MO Jurisdictional
18 Operating Revenues from Tariffed Services	\$ 510,326.00	\$ 510,326.00
19 Other Revenues	21,195.00	21,195.00
20 TOTAL REVENUES	\$ 531,521.00	\$ 531,521.00

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

2 Company Name: ROARK WATER AND 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 THE STONEBRIDGE TO BRANSON INTERCEPTOR SEWER LINE WAS CONSTRUCTED IN 2007. IT IS A 24" DIAMETER
4 GRAVITY SEWER THAT EXTENDS FROM THE ROARK WATER AND SEWER COMPANY TREATMENT PLANT (WHICH W
5 TAKEN OFF LINE) DOWN THE ROARK CREEK VALLEY TO A POINT OF CONNECTION WITH THE CITY OF BRANSON
6 WASTEWATER COLLECTION SYSTEM NEAR THE SHEPHERD OF THE HILLS EXPRESSWAY BRIDGE OVER ROARK CF
7 THE LENGTH OF THE INTERCEPTOR IS APPROXIMATELY 22,500 FEET. THERE ARE 89 MANHOLES ON THE INTERCE
8 CONNECTING SEWERS WERE TUBBED OUT FROM MANHOLES AT LIKELY POINTS OF FUTURE CONNECTIONS
9 TO THE INTERCEPTOR.

10 THE INTERCEPTOR WAS DESIGNED BY SCOTT CONSULTING ENGINEERS, P.C. TO SERVE THE ULTIMATE DEVELOP
11 DENSITY IN STONEBRIDGE AND ALL OF THE ROAK CREEK DRAINAGE. THE AVERAGE DESIGN FLOW CAPACITY OF
12 THE INTERCEPTOR IS 6,034,075 GPD WITH A PEAK DESIGN FLOW OF 12,550,876 GPD. THIS WOULD BE APPROXIMA
13 EQUIVALENT TO THE AVERAGE FLOW FROM A POPULATION OF 80,454 PE.
14 THE PROJECT WAS PRIVATELY FUNDED AT A TOTAL DESIGN AND CONSTRUCTION COST OF APPROXIMATELY 2.2 M
15 DOLLARS. OZARKS CLEAN WATER COMPANY IS THE OWNER OF THE INTERCEPTOR LINE AND ROARK SEWER IS
16 CONTRACTING WITH THEM FOR CAPACITY.

17 _____
18 THE ROARK SEWER TREATMENT PLANT WENT OFF LINE IN NOVEMBER 2007 AND IS IN THE PROCESS OF BEING DI

19 _____
20 _____
21 ADDITION OF A WELL TO SERVICE AREA. BUILT BY DEVELOPER IN 2006 WHEN ON LINE IN AUG 07. ENGINEERED
22 ACCORDING TO SCOTT ENGINEERING FIRM SPECIFICATION. ROARK WATER IS RESPONSIBLE FOR MAINTENANCE
23 AFTER CONSTRUCTION WAS COMPLETE

24 _____
25 _____
27 _____
28 _____
29 _____
30 _____

2 Company Name: ROARK WATER AND 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)	\$ 2,316,500.00
4	LESS: Water Depreciation Reserve (From Pg. W-6)	\$ 288,908.00
5	Net Water Plant in Service (i.e., Water Plant In Service MINUS Water Depreciation Reserve)	\$ 2,027,592.00
6	Water Materials and Supplies (From Pg. 11)	\$ -
7	Water Construction Work in Progress	\$ 72,470.00
8	Water Plant Held for Future Use *	\$ -
9	Water Plant Acquisition Adjustment	\$ -
10	Sewer Plant in Service (From Pg. S-4)	\$ 3,609,163.00
11	LESS: Sewer Depreciation Reserve (From Pg. S-5)	\$ 685,966.00
12	Net Sewer Plant in Service (i.e., Sewer Plant in Service MINUS Sewer Depreciation Reserve)	\$ 2,923,197.00
13	Sewer Materials and Supplies (From Pg. 11)	\$ -
14	Sewer Construction Work in Progress	\$ 186,185.00
15	Sewer Plant Held for Future Use *	\$ -
16	Sewer Plant Acquisition Adjustment	\$ -
17	Other Plant *	\$ -
18	Cash	\$ 2,188,966.00
19	Other Assets (Accounts Receivable, etc.) *	\$ 476,983.00
20	Total Assets**	\$ 7,875,393.00

* 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 & Liabilities and Assets (from Pg 5)

\$ (0.00)

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER AND 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	\$ (3,183,011.00)
5	Long-Term Debt to Affiliates (owners, other owner controlled companies, etc.)	
6	Short-Term Debt to Affiliates (owners, other owner controlled companies, etc.)	\$ 5,153,760.00
7	Long-Term Debt (banks, etc.)	\$ 2,450,069.00
8	Short-Term Debt (banks, etc.)	
9	Water Customer Deposits	
10	Water Advances for Construction	
11	Water CIAC (From Pg. 9)	\$ 381,136.00
12	LESS: Water Amortization of CIAC (From Pg. 9)	\$ 47,591.00
13	Net Water CIAC (i.e., Water CIAC MINUS Water Amortization of CIAC)	\$ 333,545.00
14	Sewer Customer Deposits	
15	Sewer Advances for Construction	
16	Sewer CIAC (From Pg. 9)	\$ 908,315.00
17	LESS: Sewer Amortization of CIAC (From Pg. 9)	\$ 212,742.30
18	Net Sewer CIAC (i.e., Sewer CIAC MINUS Sewer Amortization of CIAC)	\$ 695,572.70
19	Deferred Taxes - ITC	
20	Deferred Taxes - Other *	
21	Other Liabilities (Accounts Payable, etc.) *	\$ 483,806.30
22	Total Equity and Liabilities**	\$ 7,875,393.00

* 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 & Liabilities and Assets (from Pg 4)

\$ 0.00

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER AND 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		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
Total		\$	\$
		(Total to Pg. W-1)	(Total to Pg. S-1)

Indicate formula cells

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

	Name and Title (a)	Payroll Charged To:			
		Total Utility Compensation (b)	Water Expense (c)	Sewer Expense (d)	Capitalized Payroll (e)
3	N/A				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	Total	\$ -	\$ -	\$ -	\$ -
		(Total to Page S-1)			
		(Total to Page S-1)			

Indicate formula cells

2 Company Name: ROARK WATER AND SEWER, INC.**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 ENVIRONMENTAL SERVICES, MANAGEMENT FEE	\$ 7,278.00	\$ 1,063.00	\$ 7,732.00	\$ 31,475.00
4	SCOTT CONSULTING - ENGINEERING SERVICES	\$ 951.00	\$ 1,917.00	\$ 28.00	
5	MPI EXCAVATION - CONSTRUCTION WATER AND SEWER LINES		\$ 71,750.00		\$ 179,696.00
6	KOINONIA BUILDERS - CONSTRUCTION SEWER LINES				\$ 3,180.00
7	NEAL & NEWMAN - LEGAL FEES	\$ 1,108.00		\$ 659.00	
8	BKD, LLP - ACCOUNTING AND AUDIT	\$ 326.00		\$ 489.00	
9	WHITE RIVER VALLEY ELECTRIC COOPERATIVE, MANAGEMENT FEE	\$ 6,675.00		\$ 7,634.00	
10	MILLER BLEVINS - CONSTRUCTION SEWER LINES				\$ 203.00
11	OZARK CLEAN WATER - MANAGEMENT FEE, INTERCEPTOR SERVICES			\$ 228.00	
12					
13					
14					
15					
16					
17					
18					
19	Total	\$ 16,338.00 (Total to Page W-1)	\$ 74,730.00	\$ 16,770.00 (Total to Page S-1)	\$ 214,554.00

Indicate formula cells

2 Company Name: ROARK WATER AND 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	\$ 377,293.00	\$ 874,115.00
4 PLUS: Additions During the Year (Please provide a detailed explanation.)	\$ 3,843.00	\$ 34,200.00
5		
6		
7		
8		
9		
10 Total Additions	\$ 3,843.00	\$ 34,200.00
11 LESS: Deductions During the Year (Please provide a detailed explanation.)		
12		
13		
14		
15		
16 Total Deductions	\$ -	\$ -
17 Balance at End of Year	\$ 381,136.00 (Total to Pg. 5)	\$ 908,315.00 (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 <u>not</u> Total of CIAC line 3)	\$ 39,127.69	\$ 163,508.26
19 Total Contributions in Aid at End of Year (see above)	\$ 381,136.00	\$ 908,315.00
20 Total Plant in Service at End of Year (From Page W-5 or S-4)	\$ 2,316,500.00	\$ 3,609,163.00
21 Percentage Contributions to Plant	16.45%	25.17%
22 Total Depreciation Expense (From Page W-6 or S-5)	\$ 51,439.00	\$ 195,630.00
23 Total Amortization of Contributions	\$ 8,463.31	\$ 49,234.04
24 Balance at End of Year	\$ 47,591.00 (Total to Pg. 5)	\$ 212,742.30 (Total to Pg. 5)

Indicates link to another worksheet within workbook

Indicate formula cells

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

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)
NATIONAL RURAL UTILITIES COOPERATIVE 2201 COOPERATIVE WAY, HERNDON, VA 20171-3025	1/31/2029	\$ 2,450,068.82	6.55%	\$ 59,792.00	\$ 69,458.00	\$ 114,686.00
					\$ 59,792.00	\$ 114,686.00
					(Total to Pg. W-1)	
					(Total to Pg. S-1)	
Total					\$ 59,792.00	\$ 114,686.00

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2007

2 Company Name: ROARK WATER AND 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, 2007

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

(a)	Amount (b)
3 Total Operating Revenues (From Page W-2)	\$ 246,603.00
<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)	\$ 76,134.00
8 Billing Expenses	\$ 9,204.00
9 Supplies and Expenses	\$ 696.00
10 Transportation Expenses	\$ -
11 Rent Expense *	\$ -
12 Insurance Expense	\$ 1,929.00
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ 16,338.00
14 Regulatory Commission Expenses	\$ 1,877.00
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page W-6)	\$ 51,439.00
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ (8,463.31)
18 Amortization Expense	
19 Tax Expenses (From Page W-3)	\$ 761.00
20 Interest Expense (From Page 10)	\$ 69,458.00
21 Other Expenses *	\$ 3,053.00
22 Total Operating Expenses	\$ 222,425.69
23 Net Income (Loss)	\$ 24,177.31

* Please attach a detailed explanation for these items.

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER AND 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	\$ 152.00
9 Total Unmetered Sales	-	-	-	\$ 152.00
<u>Metered Sales of Water</u>				
10 5/8" Meter	517	606	41,814	\$ 159,887.00
11 3/4" Meter	-	-	-	\$ -
12 1" Meter	38	43	8,930	\$ 45,206.00
13 1 1/2" Meter	15	15	2,695	\$ 7,733.00
14 2" Meter	4	4	3,312	\$ 9,506.00
15 Other *				
16 Total Metered Sales	574	668	56,751	\$ 222,332.00
<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 *				\$ 24,119.00
23 Total Other Operating Revenues				\$ 24,119.00
24 Total Operating Revenues				\$ 246,603.00
(Total to Pg. W-1)				

* Please attach a detailed explanation for these items.

Indicate formula cells

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

(a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Repairs of Water Plant - Pump Repair	\$ 4,052.00
4 Repairs of Water Plant - Well Repair	\$ 466.00
5 Repairs of Water Plant - Water Line Repair	\$ 15,244.00
6 Repairs of Water Plant - Equipment Repair	\$ 25,352.00
7 Repairs of Water Plant - Other *	\$ 2,669.00
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 19,919.00
9 Chemicals	\$ 2,732.00
10 Water Testing Expenses	\$ 5,700.00
11 Total Plant Operations Expenses	\$ 76,134.00
	(Total to Page W-1)
<u>Tax Expenses</u>	
12 Tax Expense - Property Taxes	\$ -
13 Tax Expense - Payroll Taxes	\$ -
14 Tax Expense - Franchise Taxes	\$ 753.00
15 Tax Expense - Other Taxes *	\$ 8.00
16 Tax Expense - Federal Income Taxes	\$ -
17 Tax Expense - State Income Taxes	\$ -
18 Tax Expense - Investment Tax Credits	\$ -
19 Total Tax Expenses	\$ 761.00
	(Total to Page W-1)

* Please attach a detailed explanation for these items.

Indicate formula cells

2 Company Name: ROARK WATER AND SEWER, INC.

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)
		Original Stone Bridge		Forest Lake		
		Well	Well	Well	Well	
	(a)	(b)	(c)	(d)	(e)	
8 January		2,444				2,444
9 February		2,688				2,688
10 March		3,510				3,510
11 April		4,664				4,664
12 May		4,736				4,736
13 June		5,690				5,690
14 July		7,985				7,985
15 August		11,096	1,733			12,829
16 September		6,114	1,014			7,128
17 October		4,693	705			5,398
18 November		3,323	427			3,750
19 December		4,767	677			5,444
20 Total for Year		61,710	4,556			66,266

21 Maximum Quantity Supplied to the System in Any One Day: 689 Minimum: -

22 Range of Pressure in the Mains as Measured at the Highest Point on System: 40 psi

Name of Reseller		Address		Phone Number		Quantity	
23 none							
24							
25							
26							

Indicate formula cells

2 Company Name: ROARK WATER AND 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	\$ 112,223.00	\$ 17,741.00		\$ 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	\$ 891,564.00	\$ 69,303.00		\$ 960,867.00
30 Fire Mains	344				\$ -
31 Services	345	\$ 567,567.00	\$ 3,577.00		\$ 571,144.00
32 Meters	346	\$ 33,253.00	\$ 5,275.00		\$ 38,528.00
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	\$ 3,296.00	\$ 36,602.00		\$ 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		\$ 2,184,002.00	\$ 132,498.00	\$ -	\$ 2,316,500.00
					(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 AND SEWER, INC.****DEPRECIATION RESERVE - WATER UTILITY PLANT**

	Annual Depreciation Rate % (g)	Annual Depreciation Expense ("\$") (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	\$ 17,414.00	\$ -				\$ 20,220.00
8				\$ -				\$ -
9				\$ -				\$ -
10	2.00%	\$ 2,421.00	\$ 13,926.00	\$ -				\$ 16,347.00
11				\$ -				\$ -
12				\$ -				\$ -
13				\$ -				\$ -
14				\$ -				\$ -
15				\$ -				\$ -
16				\$ -				\$ -
17				\$ -				\$ -
18				\$ -				\$ -
19				\$ -				\$ -
20				\$ -				\$ -
21				\$ -				\$ -
22				\$ -				\$ -
23				\$ -				\$ -
24				\$ -				\$ -
25				\$ -				\$ -
26				\$ -				\$ -
27				\$ -				\$ -
28	2.00%	\$ 8,185.00	\$ 50,797.00	\$ -				\$ 58,982.00
29	2.00%	\$ 18,740.00	\$ 78,872.00	\$ -				\$ 97,612.00
30				\$ -				\$ -
31	2.00%	\$ 16,515.00	\$ 64,424.00	\$ -				\$ 80,939.00
32	2.70%	\$ 969.00	\$ 2,954.00	\$ -				\$ 3,923.00
33	2.50%	\$ 1,285.00	\$ 7,652.00	\$ -				\$ 8,937.00
34				\$ -				\$ -
35				\$ -				\$ -
36	2.90%	\$ 360.00	\$ 611.00	\$ -				\$ 971.00
37				\$ -				\$ -
38				\$ -				\$ -
39				\$ -				\$ -
40	5.00%	\$ 158.00	\$ 819.00	\$ -				\$ 977.00
41				\$ -				\$ -
42				\$ -				\$ -
43				\$ -				\$ -
44				\$ -				\$ -
45				\$ -				\$ -
46	Total***	\$ 51,439.00	\$ 237,469.00	\$ -	\$ -	\$ -	\$ -	\$ 288,908.00
		(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

2 Company Name: ROARK WATER AND SEWER, INC.

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

Description (i.e., Deep, Artesian, Spring, etc.)	Year Constructed	Type of Construction	Type of Casing	Depth and Diameter of Well	Yield of Well in Gallons per day	Chemicals (i.e., Provide Type, Cost and Quantities of Each):	Type -	Cost -	Quantity -
14 DEEP	1994	DRILLED	10" ID NEW WROUGHT STEEL	13 10" X 10"	1,000,000	CHLORINE	1906	150	
15 DEEP	2006	DRILLED	10" ID NEW WROUGHT STEEL		468000	CHLORINE	1906	150	
16									
17									
18									
19									
20									
21									
22									
23									

2 Company Name: ROARK WATER AND SEWER, INC.

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	351	75		426	
4	1	1			1	
5						
6 Other Customers:	5/8	166		12	154	
7 Other Customers:	1	37	3		40	
8	1 1/2	15			15	
9	2	4			4	
10 Total in Use by Customers	XXXXXX	574	78	12	640	XXXXXX
11 Not in Use (i.e., Inventory)						XXXXXX
12						XXXXXX
13						
14 Total Meters	XXXXXX	574	78	12	640	

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 X 58' 6" BCL WATER SPHERIOD	STEEL	N/A	400,000
16 FOREST LAKE WELL GROUND STORAGE TANK	STEEL	2007	250000
17			
18			
19			

Indicate formula cells

2 Company Name: ROARK WATER AND SEWER, INC.

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 AND SEWER, INC.**SEWER OPERATING REVENUES, EXPENSES AND STATISTICS**

(a)	Amount (b)
3 Total Operating Revenues (From Page S-2)	\$ 284,918.00
<i>Operating Expenses</i>	
4 Salaries & Wages (From Page 7)	\$ -
5 Employee Pensions and Benefits	\$ -
6 Purchased Water	\$ -
7 Plant Operations Expenses (From Page S-3)	\$ 317,636.00
8 Billing Expenses	\$ 10,420.00
9 Supplies and Expenses	\$ 809.00
10 Transportation Expenses	\$ -
11 Rent Expense *	\$ -
12 Insurance Expense	\$ 5,598.00
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ 16,770.00
14 Regulatory Commission Expenses	\$ 23,378.00
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page S-5)	\$ 195,630.00
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ (49,234.04)
18 Amortization Expense	
19 Tax Expenses (From Page S-3)	\$ 1,142.00
20 Interest Expense (From Page 10)	\$ 114,686.00
21 Other Expenses *	\$ 1,080,563.00
22 Total Operating Expenses	\$ 1,717,397.96
23 Net Income (Loss)	\$ (1,432,479.96)

* Please attach a detailed explanation for these items.

Indicates link to another worksheet within workbook

Indicate formula cells

2 Company Name: ROARK WATER AND 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	351	449	XXXX	\$ 151,095.00
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	351	449	XXXX	\$ 151,095.00
<u>Metered Sales of Water</u>				
10 Commercial	189	173		\$ 103,383.00
11 Other Sales to Public Authorities				
12 Other *				
13 Total Metered Sales	189	173	-	\$ 103,383.00
<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 *				\$ 30,440.00
20 Total Other Operating Revenues				\$ 30,440.00
21 Total Operating Revenues				\$ 284,918.00
				(Total to Pg. S-1)

* Please attach a detailed explanation for these items.

Indicate formula cells

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

(a)	Amount (b)
<u>Plant Operations Expenses</u>	
3 Contracted Maintenance Expenses	\$ 18,849.00
4 Repairs of Sewer Plant - Pump Repair	\$ 15,248.00
5 Repairs of Sewer Plant - Treatment Repair	
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	\$ 233,774.00
7 Repairs of Sewer Plant - Equipment Repair	
8 Repairs of Sewer Plant - Other *	
9 Utility Bills	\$ 15,293.00
10 Chemicals	
11 Sludge Hauling Expenses	\$ 34,472.00
12 Effluent Testing Expenses	
13 Total Plant Operations Expenses	\$ 317,636.00 (Total to Page S-1)
<u>Tax Expenses</u>	
14 Tax Expense - Property Taxes	
15 Tax Expense - Payroll Taxes	
16 Tax Expense - Franchise Taxes	\$ 1,130.00
17 Tax Expense - Other Taxes *	\$ 12.00
18 Tax Expense - Federal Income Taxes	
19 Tax Expense - State Income Taxes	
20 Tax Expense - Investment Tax Credits	
21 Total Tax Expenses	\$ 1,142.00 (Total to Page S-1)

* Please attach a detailed explanation for these items.

Indicate formula cells

2 Company Name: ROARK WATER AND 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	\$ 2,193,172.00			\$ 2,193,172.00
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	\$ 914,845.00	\$ 137,233.00		\$ 1,052,078.00
<u>Treatment and Disposal</u>					
15 Oxidation Lagoon	372				\$ -
16 Treatment and Disposal Equipment	373				\$ -
17 Plant Sewer	374	\$ 1,539,160.00		\$ 1,539,160.00	\$ -
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		\$ 5,011,090.00	\$ 137,233.00	\$ 1,539,160.00	\$ 3,609,163.00
					(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 AND SEWER, INC.**DEPRECIATION RESERVE - SEWER UTILITY PLANT**

	Annual Depreciation Rate % (g)	Annual Depreciation Expense (f) (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	\$ 44,269.00	\$ -				\$ 51,547.00
9	2.00%	\$ 43,865.00	\$ 91,430.00	\$ -				\$ 135,295.00
10				\$ -				\$ -
11				\$ -				\$ -
12				\$ -				\$ -
13				\$ -				\$ -
14	10.00%	\$ 98,353.00	\$ 400,771.00	\$ -				\$ 499,124.00
15				\$ -				\$ -
16				\$ -				\$ -
17	4.50%	\$ 46,134.00	\$ 415,049.00	\$ 1,539,160.00			\$ 1,077,977.00	\$ -
18				\$ -				\$ -
19				\$ -				\$ -
20				\$ -				\$ -
21				\$ -				\$ -
22				\$ -				\$ -
23	Total***	\$ 195,630.00	\$ 951,519.00	\$ 1,539,160.00	\$ -	\$ -	\$ 1,077,977.00	\$ 685,966.00
		(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

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

3 Treatment Facilities - Please describe process.

ROARK WASTE WATER TREATMENT PLANT PUT OUT OF SERVICE IN NOVEMBER 2007, WITH THE CONNECTION TO THE INCEPTOR LINE AS DESCRIBED ON PAGE 1

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?

.1 mgd

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.

UNTIL NOV CHEMICAL ADDITION AND SAND FILTERS AND ULTRAVIOLET DISINFECTION

10 Please describe the treatment process for waste solids.

CHEMICAL ADDITION AND SAND FILTERS THEN SENT TO HEAD OF PLANT FOR STORAGE UNTIL HAULED

11 Where is the point of discharge for liquid waste?

WEST FORK OF ROARK CREEK IN STONE COUNTY

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

LAND APPLIED BY CONTRACT HAULER

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			
15	CLASS 200 PVC	2 1/2	15289			
16	CLASS 200 PVC	3	3530			
17	CONT. SEE SCHEDULE					
18						

LIFT STATIONS

	Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
19	SMITH LOVELESS, 2000 GLASS SELF-CONTAINED	LOT 103 SILVER CLIFF WAY	7.5	239/M	36.7
20	SMITH LOVELESS, 2000 GLASS SELF-CONTAINED	LOT 101 - 103 SILVER OAK	7.5	239/M	36.7
21					

A registered official company representative is authorized to submit this Annual Report in the Missouri Public Service Commission's Electronic Filing and Information System (EFIS) once the form has been completed in its entirety and notarized. All seals must be present, if applicable. After submitting the Annual Report through EFIS, you will receive a BMAR (confirmation) number. Indicate that BMAR number on the original and retain for your records (pursuant to Sections 432.200 through 432.295 RSMo).

Water and/or Sewer

Annual Report of ROARK WATER AND SEWER, INC.

For the calendar year of January 1 - December 31, 2007

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 makes oath and says that
Name of Affiant (Company Official/Representative)

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

of ROARK WATER AND SEWER IN C
Exact Legal Title or Name of the Respondent (Certificated Company Name)

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 1-Jan, 2007, to and including 31-Dec, 2007
Month/Day Year Month/Day Year

Jeffrey Pardeck For Roark
Signature of Affiant (Company Official/Representative)
WATER + Sewer

Subscribed and sworn to before me, a notary public in and for the

State and County above named, this 10th day of April, 2008

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

If not utilizing EFIS, the original must be completed in its entirety, notarized (all applicable seals must be present) and mailed to:
Data Center
Missouri Public Service Commission
200 Madison Street, Suite 100
Jefferson City, MO 65101 (P.O. Box 360, 65102-0360)

Roark Water and Sewer Inc
For the year ended December 31, Schedules 2007

Page 4, Line 19 - Other assets
Investment in associated companies
Special funds
Special deposits
Note Receivable - Ozark Clean Water
Prepayment - Management Fee
Interest Receivable
To page 4, line 19

308,804
100
700
165,906
1,000
472
476,982

Page 5, line 21 - other liabilities
Accounts payables
Sales Tax payable
Accrued interest payable
To page 5, line 21

448,011
8,975
26,820
483,806

Page W-1, line 21 - other expenses
General maintenance
Miscellaneous general expense
To page W-1, line 21

2,945
108
3,053

Page W-2, line 22 - other revenue
Connect Fees
Mo sales tax compensation deduction
Mo DNR compensation deduction
CFC patronage capital refund
To page W-2, line 22

15,725
134
42
8,218
24,119

Page S-1, line 21 - other expenses
General maintenance
Loss on disposition of sewer plant
Miscellaneous general expense
To page S-1, line 21

2,309
1,077,977
277
1,080,563

Page S-2, line 19 - other revenue
Connect Fees
CFC patronage capital refund
Interest Income
To page S-2, line 19

17,640
12,327
473
30,440

Roark Water and Sewer Inc
For the year ended December 31, Schedules 2007

Attachment 1

Page S-6 Line 18 - Kind of Pipe, Collecting Sewers

COLLECTING SEWERS (measurement in feet)

Kind of Pipe (ie., 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)
Force:					
CLASS 200 PVC	4	2,700			2,700
CLASS 200 PVC	6	4,905			4,905
CLASS 200 PVC	8	3,860			3,860
CLASS 200 PVC	1 1/4	1,915			1,915
Gravity:		-			-
DIA PVC	12	4,985			4,985
DIA PVC	8	479			479

ROARK WATER SEWER, INC.
FOR THE YEAR OF 2007

ATTACHMENT 2
PAGE 1

ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2006 ACCUM DEPRN	2007 13TH YR	2007 ACCUM DEPRN
311-00	STRUCTURES & IMPROV						
	WELL HOUSE	8/1/1994	45,316	2.50%	14,068	1,133	15,201
	WELL HOUSE	1/1/2005	66,902	2.50%	3,346	1,673	5,019
			112,218		17,414	2,806	20,220
314-00	WELLS & SPRINGS						
	WELL	8/1/1994	45,318	2.00%	11,250	906	12,156
	WELL	1/1/2005	66,905	2.00%	2,676	1,338	4,014
	Engineering Costs Forest Lake Well	7/1/2007	17,741	2.00%	0	177	177
			129,964		13,926	2,421	16,347
342-00	DISTRIB RESV & STANDPIPE						
	WATER TOWER	8/1/1994	165,274	2.00%	41,037	3,305	44,342
	WATER TOWER	1/1/2005	244,001	2.00%	9,760	4,880	14,640
			409,275		50,797	8,185	58,982
343-00	TRANSM & DISTRIB MAINS						
	WATER LINES	8/1/1994	201,402	2.00%	50,014	4,028	54,042
	WATER LINES	1/1/2005	297,337	2.00%	11,894	5,947	17,841
	WATER LINES - CEDAR RIDGE	7/1/1995	24,387	2.00%	5,612	488	6,100
	WATER LINES - CEDAR RIDGE	1/1/2005	36,581	2.00%	1,464	732	2,196
	RMCATV-ADJ FOR TRENCHING	7/1/1996	107	2.00%	21	2	23
	RMCATV-ADJ FOR TRENCHING	1/1/2005	161	2.00%	6	3	9
	WATER LINE - OAKRIDGE	7/1/1996	4,407	2.00%	924	88	1,012
	WATER LINE - OAKRIDGE	1/1/2005	6,611	2.00%	264	132	396
	WATER LINE - OAKRIDGE III	7/1/2000	2,983	2.00%	390	60	450
	WATER LINE - OAKRIDGE III	1/1/2005	4,474	2.00%	178	89	267
	MPI infrastructure for 70 Acres 16,580'	1/1/2005	165,800	2.00%	6,632	3,316	9,948
	MPI infrastructure for 70 Acres 48,055.5'	7/1/2006	147,314	2.00%	1,473	2,946	4,419
	Standby Pump	1/16/2007	21,602	2.00%	0	432	432
	14,226 Ft Trenching MPI	7/1/2007	47,701	2.00%	0	477	477
			960,867		78,872	18,740	97,612
345-00	SERVICES						
	SERVICE LINES	8/1/1994	8,121	2.90%	2,929	236	3,165
	SERVICE LINES	1/1/2005	11,989	2.90%	696	348	1,044
	270 EA WATER METER ASSM	8/1/1994	25,646	2.90%	9,237	744	9,981
	270 EA WATER METER ASSM	1/1/2005	37,862	2.90%	2,196	1,098	3,294
	GATE VALVES	8/1/1994	9,784	2.90%	3,526	284	3,810
	GATE VALVES	1/1/2005	14,444	2.90%	838	419	1,257
	AIR VALVES/PRESSURE VALV	8/1/1996	36,331	2.90%	12,691	1,054	13,745
	AIR VALVES/PRESSURE VALV	1/1/2005	53,638	2.90%	3,112	1,556	4,668
	SUB TOTAL 1994		197,815				
	10 WATER SVC CONNECTIONS	6/30/1995	5,148	2.90%	1,726	149	1,875
	10 WATER SVC CONNECTIONS	1/1/2005	7,723	2.90%	448	224	672
	11 WATER SVC CONNECTIONS	9/30/1995	308	2.90%	102	9	111
	11 WATER SVC CONNECTIONS	1/1/2005	461	2.90%	26	13	39
	SERVICE LINE - CEDAR RIDGE	7/1/1995	2,259	2.90%	759	66	825
	SERVICE LINE - CEDAR RIDGE	1/1/2005	3,388	2.90%	196	98	294
	48 EA WATER MTR YOKE-CR	7/1/1995	9,581	2.90%	3,197	278	3,475
	48 EA WATER MTR YOKE-CR	1/1/2005	14,372	2.90%	834	417	1,251
	1 EA 2" BALL VALVE - C. R.	7/1/1995	324	2.90%	104	9	113
	1 EA 2" BALL VALVE - C. R.	1/1/2005	487	2.90%	28	14	42

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ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2006 ACCUM DEPRN	2007 13TH YR	2007 ACCUM DEPRN
	2 EA 6" GATE VALVE	7/1/1995	449	2.90%	150	13	163
	2 EA 6" GATE VALVE	1/1/2005	674	2.90%	40	20	60
	1 EA PRESS REDUC VALVE CR	7/1/1995	2,495	2.90%	828	72	900
	1 EA PRESS REDUC VALVE CR	1/1/2005	3,742	2.90%	218	109	327
	15 WATER SVC CONNECTIONS	10/1/1995	1,062	2.90%	349	31	380
	15 WATER SVC CONNECTIONS	1/1/2005	1,594	2.90%	92	46	138
	SERVICE LINES - OAKRIDGE	7/1/1996	3,445	2.90%	1,050	100	1,150
	SERVICE LINES - OAKRIDGE	1/1/2005	5,168	2.90%	300	150	450
	16 WATER SVC CONN.-CEDAR R.	7/1/1996	403	2.90%	126	12	138
	16 WATER SVC CONN.-CEDAR R.	1/1/2005	605	2.90%	36	18	54
	5 WATER SVC CONN-VILLA'S	7/1/1996	71	2.90%	21	2	23
	5 WATER SVC CONN-VILLA'S	1/1/2005	108	2.90%	6	3	9
	3 WATER SVC CONN-SILVER OAK	7/1/1996	128	2.90%	42	4	46
	3 WATER SVC CONN-SILVER OAK	1/1/2005	192	2.90%	12	6	18
	4 WATER SVC CONN-OAKRIDGE	7/1/1996	603	2.90%	179	17	196
	4 WATER SVC CONN-OAKRIDGE	1/1/2005	904	2.90%	52	26	78
	1 WATER SVC CONN-SILVERBLUFF	7/1/1996	45	2.90%	11	1	12
	1 WATER SVC CONN-SILVERBLUF	1/1/2005	67	2.90%	4	2	6
	18 WATER SVC CONN	7/1/1997	994	2.90%	275	29	304
	18 WATER SVC CONN	1/1/2005	1491	2.90%	86	43	129
	45 WATER SVC CONN	7/1/1998	7334	2.90%	1810	213	2,023
	45 WATER SVC CONN	1/1/2005	11000	2.90%	638	319	957
	28 WATER SVC CONNECTIONS	7/1/1999	4327	2.90%	938	125	1,063
	28 WATER SVC CONNECTIONS	1/1/2005	4327	2.90%	250	125	375
	4 MAIN SVC OAKRDIGE III	7/1/2000	482	2.90%	91	14	105
	4 MAIN SVC OAKRDIGE III	1/1/2005	724	2.90%	42	21	63
	20 SVC CONNECTIONS	7/1/2000	2414	2.90%	455	70	525
	20 SVC CONNECTIONS	1/1/2005	3620	2.90%	210	105	315
	47 SVC CONNECTIONS	7/1/2001	2133	2.90%	341	62	403
	47 SVC CONNECTIONS	1/1/2005	3200	2.90%	186	93	279
	8 SVC CONNECTIONS	7/1/2002	633	2.90%	81	18	99
	8 SVC CONNECTIONS	1/1/2005	949	2.90%	56	28	84
	4 SVC CONNECTIONS	2/1/2003	42	2.90%	4	1	5
	4 SVC CONNECTIONS	1/1/2005	63	2.90%	4	2	6
	13 SVC CONNECTIONS	7/31/2003	62	2.90%	7	2	9
	13 SVC CONNECTIONS	1/1/2005	93	2.90%	6	3	9
	SVC CONNECTIONS	7/31/2004	566	2.90%	40	16	56
	165 Service Connections - MPI	1/1/2005	201008	2.90%	11658	5,829	17,487
	Purchase of water facilities 11 ea	5/31/2005	4950	2.90%	216	144	360
	2005 Service Connections	7/1/2005	3190	2.90%	139	93	232
	2006 Service Connections -80	7/1/2006	50344	2.90%	730	1,460	2,190
	2007 Service Connections	7/1/2007	3577	2.90%	0	52	52
	TOTAL		571,144		64,424	16,515	80,939
346-10	WATER METERS						
	4 4 EA 1" METERS	7/1/1995	268	2.70%	81	7	88
	4 EA 1" METERS	1/1/2005	403	2.70%	22	11	33
29	29 EA 5/8" METERS	7/1/1995	877	2.70%	276	24	300
	29 EA 5/8" METERS	1/1/2005	1,315	2.70%	72	36	108
6	6 EA 5/8" METERS	8/1/1995	182	2.70%	57	5	62
	6 EA 5/8" METERS	1/1/2005	272	2.70%	14	7	21
16	16 EA 5/8" METERS	7/1/1996	407	2.70%	115	11	126
	16 EA 5/8" METERS	1/1/2005	610	2.70%	32	16	48
11	11 EA 1" METERS	7/1/1996	673	2.70%	189	18	207
	11 EA 1" METERS	1/1/2005	1,009	2.70%	54	27	81

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ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2006 ACCUM DEPRN	2007 13TH YR	2007 ACCUM DEPRN
13	13 EA 5/8" METERS	7/1/1997	335	2.70%	86	9	95
	13 EA 5/8" METERS	1/1/2005	503	2.70%	28	14	42
5	5 EA 1" METERS	7/1/1997	217	2.70%	57	6	63
	5 EA 1" METERS	1/1/2005	325	2.70%	18	9	27
36	36 EA 5/8" METERS	7/1/1998	900	2.70%	204	24	228
	36 EA 5/8" METERS	1/1/2005	1,350	2.70%	72	36	108
3	3 EA 1" METERS	7/1/1998	137	2.70%	34	4	38
	3 EA 1" METERS	1/1/2005	206	2.70%	12	6	18
12	12 EA 5/8" METERS	7/1/1999	306	2.70%	60	8	68
	12 EA 5/8" METERS	1/1/2005	306	2.70%	16	8	24
7	7 EA 1" METERS	7/1/1999	319	2.70%	67	9	76
	7 EA 1" METERS	1/1/2005	319	2.70%	18	9	27
18	18 EA 5/8" METERS	7/1/2000	270	2.70%	46	7	53
	18 EA 5/8" METERS	1/1/2005	405	2.70%	22	11	33
10	10 EA 11/2" METERS	7/1/2000	2,158	2.70%	377	58	435
	10 EA 11/2" METERS	1/1/2005	3,237	2.70%	174	87	261
36	36 EA 5/8" METERS	7/1/2001	511	2.70%	56	14	70
	36 EA 5/8" METERS	1/1/2005	766	2.70%	42	21	63
8	8 EA 11/2" METERS	7/1/2001	1,047	2.70%	154	28	182
	8 EA 11/2" METERS	1/1/2005	1,570	2.70%	84	42	126
8	8 EA 5/8" METERS	7/1/2002	72	2.70%	9	2	11
	8 EA 5/8" METERS	1/1/2005	108	2.70%	6	3	9
9	9 EA 5/8" METERS	2/1/2003	123	2.70%	12	3	15
	9 EA 5/8" METERS	1/1/2005	185	2.70%	10	5	15
18	18 EA 5/8" METERS	7/1/2003	243	2.70%	24	7	31
	18 EA 5/8" METERS	1/1/2005	365	2.70%	20	10	30
28	28 EA 5/8" METERS	7/1/2004	1,076	2.70%	73	29	102
2	2 EA 1" METERS	7/1/2004	968	2.70%	65	26	91
7	7 EA 1" METERS	7/1/2005	778	2.70%	32	21	53
60	60 ea 5/8" meters	7/1/2005	1,994	2.70%	81	54	135
127	127 ea 5/8" meters	7/1/2006	4,571	2.70%	62	123	185
10	10 ea 1" meters	7/1/2006	1,204	2.70%	16	33	49
1	1 ea 2" meters	7/1/2006	363	2.70%	5	10	15
5	5 EA 1" METERS	7/1/2007	668	2.70%	0	9	9
105	105 ea 5/8" meters	7/1/2007	4,607	2.70%	0	62	62
			38,528		2,954	969	3,923
348-00	WATER HYDRANTS						
	19 EA HYDRANTS	8/1/1994	14,437	2.50%	4,482	361	4,843
	20 EA HYDRANTS	1/1/2005	21,315	2.50%	1,066	533	1,599
	4 EA HYDRANTS - CEDAR RIDG	7/1/1995	3,493	2.50%	1,001	87	1,088
	4 EA HYDRANTS - CEDAR RIDG	1/1/2005	5,240	2.50%	262	131	393
	1 EA HYDRANT - OAKRIDGE	7/1/1996	1,403	2.50%	368	35	403
	1 EA HYDRANT - OAKRIDGE	1/1/2005	2,106	2.50%	106	53	159
	1 EA HYDRANT - OAKRIDGE II	7/1/1998	891	2.50%	187	22	209
	1 EA HYDRANT - OAKRIDGE II	1/1/2005	1,337	2.50%	66	33	99
	1 EA HYDRANT - OAKRIDGE III	7/1/2000	488	2.50%	78	12	90
	1 EA HYDRANT - OAKRIDGE III	1/1/2005	731	2.50%	36	18	54
			51,441		7,652	1,285	8,937
390-00	STRUCTURES & IMPROVEMNTS						
	12' x 24' PORT. STORAGE BLDG	6/28/1995	1,318	2.90%	440	38	478
	12' x 24' PORT. STORAGE BLDG	12/1/2004	1,978	2.90%	171	57	228
	IRON FENCE -STONEBRIDGE	9/30/2007	36,602	2.90%		265	265
			39,898		611	360	971

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ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2006 ACCUM DEPRN	2007 13TH YR	2007 ACCUM DEPRN
394-00	TOOLS & SHOP EQUIPMENT						
	AIR COMPRESSOR	5/18/1995	175	5.00%	105	9	114
	AIR COMPRESSOR	12/1/2004	262	5.00%	39	13	52
	PRESSURE WASHER	5/18/1995	178	5.00%	105	9	114
	PRESSURE WASHER	12/1/2004	268	5.00%	39	13	52
	FLAMABLE MATERIALS CABINET	8/1/1995	201	5.00%	114	10	124
	FLAMABLE MATERIALS CABINET	12/1/2004	301	5.00%	45	15	60
	LEAK DETECTOR	2/28/2001	712	5.00%	213	36	249
	LEAK DETECTOR	12/1/2004	1,068	5.00%	159	53	212
			3,165		819	158	977
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			2,316,500		237,469	51,439	288,908

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352-1	COLLECTION SEWER-FORCE						
	FORCE SEWERS	8/1/1994	127,748	2.00%	31,725	2,555	34,280
	FORCE SEWERS	1/1/2005	188,600	2.00%	7,544	3,772	11,316
	AIR RELEASE ASSM - 18 EA	8/1/1994	8,772	2.00%	2,173	175	2,348
	AIR RELEASE ASSM - 18 EA	1/1/2005	12,952	2.00%	518	259	777
	RMCATV - TRENCHING ADJ	7/1/1996	68	2.00%	11	1	12
	RMCATV - TRENCHING ADJ	1/1/2005	102	2.00%	4	2	6
	PRESSURE LINES - OAKRIDGE	7/1/1996	4,241	2.00%	892	85	977
	PRESSURE LINES - OAKRIDGE	1/1/2005	6,360	2.00%	254	127	381
	PRESSURE LINES - OAKRIDGE III	7/1/2000	6,028	2.00%	786	121	907
	PRESSURE LINES - OAKRIDGE III	1/1/2005	9,042	2.00%	362	181	543
			363,913		44,269	7,278	51,547
352-2	COLLECTION SEWER-GRAVITY						
	GRAVITY SEWER	8/1/1994	68,026	2.00%	16,899	1,361	18,260
	GRAVITY SEWER	1/1/2005	100,429	2.00%	4,018	2,009	6,027
	45 EA MAN HOLES	8/1/1994	21,639	2.00%	5,376	433	5,809
	45 EA MAN HOLES	1/1/2005	31,946	2.00%	1,278	639	1,917
	GRAVITY SEWER - CEDAR RID	7/1/1995	58,982	2.00%	13,570	1,180	14,750
	GRAVITY SEWER - CEDAR RID	1/1/2005	88,472	2.00%	3,538	1,769	5,307
	17 EA 4' MAN HOLES - CEDAR RID	7/1/1995	10,293	2.00%	2,369	206	2,575
	17 EA 4' MAN HOLES - CEDAR RID	1/1/2005	15,440	2.00%	618	309	927
	1 EA 5' MANHOLE - CEDAR RID	7/1/1995	1,197	2.00%	276	24	300
	1 EA 5' MANHOLE - CEDAR RID	1/1/2005	1,795	2.00%	72	36	108
	RMCATV - TRENCHING ADJ	7/1/1996	36	2.00%	10	1	11
	RMCATV - TRENCHING ADJ	1/1/2005	54	2.00%	2	1	3
	GRAVITY SEWER - OAKRIDGE	7/1/1996	5,621	2.00%	1,176	112	1,288
	GRAVITY SEWER - OAKRIDGE	1/1/2005	8,431	2.00%	338	169	507
	1 EA 4' MANHOLE - OAKRIDGE	7/1/1996	572	2.00%	116	11	127
	2 EA 4' MANHOLE - OAKRIDGE	1/1/2005	858	2.00%	34	17	51
	GRAVITY SEWER - OAKRIDGE II	7/1/1998	2,922	2.00%	493	58	551
	GRAVITY SEWER - OAKRIDGE II	1/1/2005	4,383	2.00%	176	88	264
	Service Connections MPI 165 Lots	1/1/2005	426,882	2.00%	17,076	8,538	25,614
	MPI infrastructure for 70 Acres 16,580'	1/1/2005	331,600	2.00%	13,264	6,632	19,896
	Purchase of sewer facilities 11 ea	5/31/2005	16,500	2.00%	495	330	825
	Service Connections 2005	7/1/2005	13,258	2.00%	398	265	663
	MPI infrastructure for 70 Acres 48,055'	7/1/2006	983,835	2.00%	9,838	19,677	29,515
			2,193,171		91,430	43,865	135,295
363-00	PUMPING EQUIPMENT						
	CLEANOUT ASSEMS	8/1/1994	20,030	10.00%	24,871	2,003	26,874
	CLEANOUT ASSEMS	1/1/2005	29,572	10.00%	5,914	2,957	8,871
	SERVICE CONNECTIONS	8/1/1994	19,469	10.00%	24,174	1,947	26,121
	SERVICE CONNECTIONS	1/1/2005	28,742	10.00%	5,748	2,874	8,622
	PUMPING STATION	8/1/1994	25,050	10.00%	31,104	2,505	33,609
	PUMPING STATION	1/1/2005	36,983	10.00%	7,396	3,698	11,094
	15 GRINDER PUMPS	8/1/1994	41,780	10.00%	51,877	4,178	56,055
	15 GRINDER PUMPS	1/1/2005	61,682	10.00%	12,336	6,168	18,504
			263,308		0		
	5 SEWER HOOKUPS	6/30/1995	13,830	10.00%	16,020	1,383	17,403
	5 SEWER HOOKUPS	1/1/2005	20,745	10.00%	4,150	2,075	6,225
	3 EA CLEANOUTS - CEDAR RID	7/1/1995	144	10.00%	161	14	175
	3 EA CLEANOUTS - CEDAR RID	1/1/2005	215	10.00%	44	22	66
	15 EA SVC CONN - CEDAR RID	7/1/1995	1,171	10.00%	1,346	117	1,463

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	15 EA SVC CONN - CEDAR RID	1/1/2005	1,757	10.00%	352	176	528
	11 SEWER HOOKUPS	9/30/1995	6,309	10.00%	7,151	631	7,782
	11 SEWER HOOKUPS	1/1/2005	9,463	10.00%	1,892	946	2,838
	10 EA SVC CONNECTIONS	10/1/1995	1,259	10.00%	1,418	126	1,544
	10 EA SVC CONNECTIONS	1/1/2005	1,888	10.00%	378	189	567
	SERVICE LINES - OAKRIDGE	7/1/1996	1,125	10.00%	1,186	113	1,299
	SERVICE LINES - OAKRIDGE	1/1/2005	1,687	10.00%	338	169	507
	CLEAN OUT ASSEM-OAKRIDGE	7/1/1996	730	10.00%	767	73	840
	CLEAN OUT ASSEM-OAKRIDGE	1/1/2005	1,094	10.00%	218	109	327
	2 SERVICES -OAKRIDGE	7/1/1996	2,664	10.00%	2,793	266	3,059
	2 SERVICES -OAKRIDGE	1/1/2005	3,995	10.00%	800	400	1,200
	1 SERVICES -SILVERWOOD	7/1/1996	2,763	10.00%	2,898	276	3,174
	1 SERVICES -SILVERWOOD	1/1/2005	4,146	10.00%	830	415	1,245
	11 SERVICES -CEDAR RIDGE	7/1/1996	407	10.00%	430	41	471
	11 SERVICES -CEDAR RIDGE	1/1/2005	611	10.00%	122	61	183
	2 SERVICES -SILVEROAK	7/1/1996	4,862	10.00%	5,103	486	5,589
	2 SERVICES -SILVEROAK	1/1/2005	7,292	10.00%	1,458	729	2,187
	1 SERVICES -SILVER CREST	7/1/1996	1,456	10.00%	1,533	146	1,679
	1 SERVICES -SILVER CREST	1/1/2005	2,184	10.00%	436	218	654
	1 GRINDER HALFWAY #5- 1997	7/1/1997	820	10.00%	779	82	861
	1 GRINDER HALFWAY #5- 1997	1/1/2005	1,230	10.00%	246	123	369
	16 SERVICES - 1997	7/1/1997	11,184	10.00%	10,621	1,118	11,739
	16 SERVICES - 1997	1/1/2005	16,776	10.00%	3,356	1,678	5,034
	21 GRINDERS-1998	7/1/1998	21,988	10.00%	18,691	2,199	20,890
	21 GRINDERS-1998	1/1/2005	32,983	10.00%	6,596	3,298	9,894
	SERVICE CONNECTIONS 1998	7/1/1998	11,179	10.00%	9,503	1,118	10,621
	SERVICE CONNECTIONS 1998	1/1/2005	16,768	10.00%	3,354	1,677	5,031
	14 GRINDERS - 1999	7/1/1999	21,150	10.00%	15,863	2,115	17,978
	14 GRINDERS - 1999	1/1/2005	21,150	10.00%	4,230	2,115	6,345
	SERVICE CONNECTIONS 1999	7/1/1999	12,968	10.00%	9,727	1,297	11,024
	SERVICE CONNECTIONS 1999	1/1/2005	12,968	10.00%	2,594	1,297	3,891
	14 GRINDERS - 2000	7/1/2000	19,466	10.00%	12,655	1,947	14,602
	14 GRINDERS - 2000	1/1/2005	29,198	10.00%	5,840	2,920	8,760
	SERVICE CONNECTIONS 2000	7/1/2000	7,625	10.00%	4,959	763	5,722
	SERVICE CONNECTIONS 2000	1/1/2005	11,439	10.00%	2,288	1,144	3,432
	18 GRINDERS - 2001	7/1/2001	22,640	10.00%	12,452	2,264	14,716
	18 GRINDERS - 2001	1/1/2005	33,960	10.00%	6,792	3,396	10,188
	SERVICE CONNECTIONS 2001	7/1/2001	16,330	10.00%	8,982	1,633	10,615
	SERVICE CONNECTIONS 2001	1/1/2005	24,495	10.00%	4,900	2,450	7,350
	8 GRINDERS - 2002	7/1/2002	9,120	10.00%	4,104	912	5,016
	8 GRINDERS - 2002	1/1/2005	13,680	10.00%	2,736	1,368	4,104
	SERVICE CONNECTIONS 2002	7/1/2002	10,087	10.00%	4,540	1,009	5,549
	SERVICE CONNECTIONS 2002	1/1/2005	15,130	10.00%	3,026	1,513	4,539
	4 GRINDERS - 2003	2/1/2003	4,450	10.00%	1,558	445	2,003
	4 GRINDERS - 2003	1/1/2005	6,675	10.00%	1,336	668	2,004
	SERVICE CONNECTIONS 2003	2/1/2003	1,645	10.00%	632	165	797
	SERVICE CONNECTIONS 2003	1/1/2005	2,468	10.00%	494	247	741
	8 GRINDERS - 2003	7/31/2003	7,790	10.00%	2,727	779	3,506
	8 GRINDERS - 2003	1/1/2005	11,686	10.00%	2,338	1,169	3,507
	SERVICE CONNECTIONS 2003	7/31/2003	10,775	10.00%	3,773	1,078	4,851
	SERVICE CONNECTIONS 2003	1/1/2005	16,163	10.00%	3,232	1,616	4,848
	GRINDERS - 2004	7/31/2004	16,205	10.00%	4,052	1,621	5,673
	SERVICE CONNECTIONS 2004	7/31/2004	10,866	10.00%	2,717	1,087	3,804
	GRINDERS - 2006	7/1/2006	14,089	10.00%	704	1,409	2,113
	SERVICE CONNECTIONS 2006 - 80	7/1/2006	62,595	10.00%	3,130	6,260	9,390

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ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2006 ACCUM DEPRN	2007 13TH YR	2007 ACCUM DEPRN
	SERVICE CONNECTIONS 2007	7/1/2007	32,090	10.00%	0	1,605	1,605
	1 GRINDER	7/1/2007	1,800	10.00%	0	90	90
	8,603 FT TRENCHING	7/1/2007	103,342	10.00%	0	5,167	5,167
			1,052,078		400,771	98,353	499,124
	PLANT	1/18/1995	617,796	4.49%	332,895	18,493	351,388
	PLANT-RETAIN ADJ	3/1/1997	(2,132)	4.49%	-960	-64	-1,024
	PLANT	1/1/2005	926,694	4.50%	83,402	27,801	111,203
	PLANT-RETAIN ADJ	1/1/2005	(3,198)	4.50%	-288	-96	-384
	Sewer Plant Disposition	9/1/2007	(1,539,160)	4.50%	-415,049	-46,134	-461,183
			-		0	0	0
PAGE S-4, LINE 46, COL. C & G - SEWER			3,609,162		536,470	195,630	685,966

ROARK WATER SEWER, INC.
FOR THE YEAR OF 2007

ATTACHMENT 2
PAGE 8

ACCOUNT NUMBER	DESCRIPTION	IN SERVICE DATE	TOTAL COST	DEPRN RATE	2006 ACCUM DEPRN	2007 13TH YR	2007 ACCUM DEPRN
AMORTIZATION OF CONTRIBUTION TO AID OF CONSTRUCTION							
		WATER	SEWER				
	BALANCE AT FIRST OF YEAR	39,128.00	163,508.00				
	TOTAL CIAC AT END OF THE PERIOD	381,136.13	908,315.04				
	TOTAL PLANT IN SERVICE AT END OF PERIOD	2,316,500.00	3,609,162.00				
	% CONTRIBUTIONS TO PLANT	0.16453103	0.251669235				
	TOTAL DEPRECIATION EXP END OF PERIOD	51,439.00	195,630.00				
	TOTAL ANNUAL AMORTIZATION OF CONTRIB	8,463.31	49,234.05				
	BALANCE AT END OF YEAR	47,591.31	212,742.05				
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				
	TOTA ACCUM AMORT.	47,718	201,930				

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White River Valley Electric Cooperative

A Touchstone Energy Cooperative



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