

Comments: Resubmission of Annual Report for Roark Water & Sewer, Inc.

Reference ID# BMAR-2010-1320 and BMAR-2010-1321

Corrections on pages 10 and W-6

Explanation for Page 5 – Capital Stock on page 2 of schedules

FILED

APR 23 2010

Missouri Public
Service Commission

ROARK WATER & SEWER, INC.

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

WATER and/or SEWER ANNUAL REPORT

SMALL COMPANY

TO THE

MISSOURI PUBLIC SERVICE COMMISSION

FILED

APR 22 2010

Missouri Public
Service Commission

For the Calendar Year of
January 1 - December 31, 2009

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, 2009

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

Parent Company Name: (if applicable) _____

3 **Company Street Address:** _____

4 **Company Mailing Address:** 2449 ST HWY 76E, BRANSON, MO 65616

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

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

6	<u>RODAN A ROMINE</u>	<u>GERRI BEAUCHAMP</u>
	Name	Name
7	<u>P O BOX 969</u>	<u>P O BOX 969</u>
	Mailing Address	Mailing Address
7a	<u>Street Address</u>	<u>Street Address</u>
8	<u>BRANSON MO 65615</u>	<u>BRANSON MO 65615</u>
	City State Zip	City State Zip
9	<u>417-335-9335</u>	<u>417-335-9335</u>
	Telephone Number	Telephone Number
10	<u>rromine@whiteriver.org</u>	<u>gbeauchamp@whiteriver.org</u>
	E-mail Address	E-mail Address

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

11	<u>JEFF PARDECK</u>	<u>RICK HELMS</u>
	Name	Name
12	<u>P O BOX 969</u>	<u>P O BOX 969</u>
	Mailing Address	Mailing Address
12a	<u>Street Address</u>	<u>Street Address</u>
13	<u>BRANSON MO 65615</u>	<u>BRANSON MO 65615</u>
	City State Zip	City State Zip
14	<u>417-335-9335</u>	<u>417-335-9335</u>
	Telephone Number	Telephone Number
15	<u>jpardeck@whiteriver.org</u>	<u>rhelms@whiteriver.org</u>
	E-mail Address	E-mail Address

Please provide the total company and gross intrastate operating revenues (i.e. Missouri Jurisdictional) Revenues for the Calendar Year: 2009

Water Revenues	MO Jurisdictional	Total Company
16 Operating Revenues from Tariffed Services	\$ 239,830.00	\$ 239,830.00
17 Other Revenues	\$ 8,779.91	\$ 8,779.91
18 TOTAL REVENUES	\$ 244,331.28	

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

Sewer Revenues	MO Jurisdictional	Total Company
19 Operating Revenues from Tariffed Services	\$ 100,752.97	\$ 100,752.97
20 Other Revenues	\$ 22,026.80	\$ 22,026.80
21 TOTAL REVENUES	\$ 308,556.77	

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

Indicates link to another worksheet within workbook

For the calendar year of January 1 - December 31, 2009

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 1
 17 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	JEFF PARDECK

Please check all of the following for which the company has filed / 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

For the calendar year of January 1 - December 31, 2009

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.

3 356 AMR METERS WERE PURCHASED TO REPLACE OLD WATER METERS

4 _____

5 _____

6 _____

7 _____

8 _____

9 _____

10 _____

11 _____

12 _____

13 _____

14 _____

15 _____

16 _____

17 _____

18 _____

19 _____

20 _____

21 _____

22 _____

23 _____

24 _____

25 _____

27 _____

28 _____

29 _____

30 _____

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)	\$ 2,617,522.00
4 LESS: Water Depreciation Reserve (From Pg. W-6)	\$ 399,371.00
5 Net Water Plant in Service (i.e., Water Plant In Service MINUS Water Depreciation Reserve)	\$ 2,218,151.00
6 Water Materials and Supplies (From Pg. 11)	\$ -
7 Water Construction Work in Progress	\$ 250,000.00
8 Water Plant Held for Future Use *	
9 Water Plant Acquisition Adjustment	
10 Sewer Plant in Service (From Pg. S-4)	\$ 4,114,096.00
11 LESS: Sewer Depreciation Reserve (From Pg. S-5)	\$ 1,053,742.00
12 Net Sewer Plant in Service (i.e., Sewer Plant in Service MINUS Sewer Depreciation Reserve)	\$ 3,060,354.00
13 Sewer Materials and Supplies (From Pg. 11)	\$ -
14 Sewer Construction Work in Progress	\$ 500,000.00
15 Sewer Plant Held for Future Use *	
16 Sewer Plant Acquisition Adjustment	
17 Other Plant *	
18 Cash	\$ 102,347.00
19 Other Assets (Accounts Receivable, etc.) *	\$ 494,662.00
20 Total Assets**	\$ 6,625,514.00

* 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 & 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	\$ (3,933,444.79)
5 Long-Term Debt to Affiliates (owners, other owner controlled companies, etc.)	\$ 2,318,237.00
6 Short-Term Debt to Affiliates (owners, other owner controlled companies, etc.)	\$ 5,281,501.00
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)	\$ 64,883.23
13 Net Water CIAC (i.e., Water CIAC MINUS Water Amortization of CIAC)	\$ 317,452.77
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)	\$ 298,455.35
18 Net Sewer CIAC (i.e., Sewer CIAC MINUS Sewer Amortization of CIAC)	\$ 638,359.65
19 Deferred Taxes - ITC	
20 Deferred Taxes - Other *	
21 Other Liabilities (Accounts Payable, etc.) *	\$ 61,757.37
22 Total Equity and Liabilities**	\$ 6,625,514.00

* 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 & 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

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, 2009

	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 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.

2 Company Name:

ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31, 2009

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	\$ 7,028.43		\$ 8,459.75	
4 BKD, LLP AUDIT & ACCOUNTING FEES	\$ 7,372.50		\$ 7,372.50	
5 CRAIG JOHNSON - LEGAL FEES - PSC RATE CASE	\$ 1,854.50		\$ 1,854.50	
6 CANTWELL & SMITH - LEGAL FEES	\$ 227.50		\$ 227.50	
7 NEALE NEWMAN - LEGAL FEES	\$ 6,465.41		\$ 7,651.21	
8 ENVIRONMENTAL SERVICES - CONSULTING FEE	\$ 350.00		\$ 350.00	
9 SCOTT CONSULTING - ENGINEERING FEE	\$ 228.00		\$ 237.50	
10 OZARKS CLEAN WATER - ADMINISTRATION FEES			\$ 12,000.00	
11				
12				
13				
14				
15				
16				
17				
18				
19 Total	\$ 23,526.34 (Total to Page W-1)	\$ -	\$ 38,152.96 (Total to Page S-1)	\$ -

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	\$ 382,336.00	\$ 936,815.00
4 PLUS: Additions During the Year (Please provide a detailed explanation.)		
5		
6		
7		
8		
9		
10 Total Additions	\$ -	\$ -
11 LESS: Deductions During the Year (Please provide a detailed explanation.)		
12		
13		
14 Retire and cap off service connection, but no connection fee money returned = no entry here		
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 <u>not</u> Total of CIAC line 3)	\$ 56,151.00	\$ 253,819.00
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)	\$ 2,617,522.00	\$ 4,114,096.00
21 Percentage Contributions to Plant	14.61%	22.77%
22 Total Depreciation Expense (From Page W-6 or S-5)	\$ 59,782.00	\$ 196,024.00
23 Total Amortization of Contributions	\$ 8,732.23	\$ 44,636.35
24 Balance at End of Year	\$ 64,883.23	\$ 298,455.35
	(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.

Company Name: ROARK WATER & SEWER, INC.

For the calendar year of January 1 - December 31,

	Description of Obligation (Include Name and Address of Each Lender) (a)	Origination Date (b)	Frequency of Payments (Semi-Monthly, Monthly, Quarterly, Annually, etc.) (c)	Date of Maturity (d)	Loan Amount (e)	Interest Rate (f)	Is Interest Rate Fixed or Variable? (g)	Paid (h)	Interest Charged To:	
									Water Utility (i)	Sewer Utility (j)
3	NATIONAL RURAL UTILITIES COOPERATIVE	4/14/94	QUARTERLY	1/31/29	\$ 2,318,236.81	4.40%	VAR	\$ 68,713.64	#####	#####
4	2201 COOPERATIVE WAY, HERNDON, VA 20171-3025									
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18	Total				\$ 2,318,236.81			\$ 68,713.64	#####	#####
								(Total to Pg. W-1)	(Total to Pg. S-1)	

19. If the answer to column (g) is variable, please explain the method used for the interest rate calculation below with corresponding line number from above.

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2009

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

2 Company Name: ROARK WATER & SEWER, INC.

WATER OPERATING REVENUES, EXPENSES AND STATISTICS

(a)	Amount (b)
3 Total Operating Revenues (From Page W-2)	\$ 244,331.28
<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)	\$ 92,241.00
8 Billing Expenses	\$ 14,669.00
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense *	
12 Insurance Expense	\$ 2,337.00
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ 23,526.34
14 Regulatory Commission Expenses	\$ 2,210.00
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page W-6)	\$ 59,782.00
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ (8,732.23)
18 Amortization Expense	
19 Tax Expenses (From Page W-3)	\$ 693.00
20 Interest Expense (From Page 10)	\$ 46,768.00
21 Other Expenses *	\$ 2,112.00
22 Total Operating Expenses	\$ 235,606.11
23 Net Income (Loss)	\$ 8,725.17

* 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.

WATER OPERATING REVENUES, EXPENSES AND STATISTICS (Continued)
 (Please indicate if metered amounts are in cubic feet measurements.)

(a)	No. of Customers		Gallons Sold 1,000's Omitted (d)	Revenue Amount (e)
	Beginning of Year (b)	End of Year (c)		
<i>Unmetered Sales of Water</i>				
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	
9 Total Unmetered Sales	-	-	-	\$ -
<i>Metered Sales of Water</i>				
10 5/8" Meter	609	598	34,809	\$ 164,911.00
11 3/4" Meter				
12 1" Meter	44	22	7,513	\$ 33,969.00
13 1 1/2" Meter	15	15	3,016	\$ 16,569.00
14 2" Meter	5	4	4,797	\$ 20,102.37
15 Other *				
16 Total Metered Sales	673	639	50,135	\$ 235,551.37
<i>Other Operating Revenues</i>				
17 Late Payment Fees				
18 Inspection Fees				
19 Reconnect Fees				
20 Rent Income				
21 Income from Merchandising, Jobbing & Contract Work *				
22 Other Revenue *				\$ 8,779.91
23 Total Other Operating Revenues				\$ 8,779.91
24 Total Operating Revenues				\$ 244,331.28
				(Total to Pg. W-1)

* Please attach a detailed explanation for these items.

Indicate formula cells

1

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	\$ 3,499.00
4 Repairs of Water Plant - Well Repair	\$ 2,350.00
5 Repairs of Water Plant - Water Line Repair	\$ 22,389.00
6 Repairs of Water Plant - Equipment Repair	\$ 22,009.00
7 Repairs of Water Plant - Other *	\$ 4,081.00
8 Fuel or Power Purchases for Pumping (i.e., Electric Bills, etc.)	\$ 31,531.00
9 Chemicals	\$ 1,973.00
10 Water Testing Expenses	\$ 4,409.00
11 Total Plant Operations Expenses	\$ 92,241.00
	(Total to Page W-1)
<u>Tax Expenses</u>	
12 Tax Expense - Property Taxes	
13 Tax Expense - Payroll Taxes	
14 Tax Expense - Franchise Taxes	\$ 653.00
15 Tax Expense - Other Taxes *	\$ 40.00
16 Tax Expense - Federal Income Taxes	
17 Tax Expense - State Income Taxes	
18 Tax Expense - Investment Tax Credits	
19 Total Tax Expenses	\$ 693.00
	(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.)

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

For the calendar year of January 1 - December 31, 2009

3 4 5 6 7	Gallons Pumped Into System	Source of Supply (Please describe source below)				Total of all Methods (a+b+c+d=e) (e)
		ORIGINAL STONE	FOREST LAKE			
		BRIDGE WELL	WELL	(a)	(b)	
(Please indicate whether measurement is gallons or cubic feet.)						
8	January	2,856	736			3,592
9	February	2,478	770			3,248
10	March	3,189	760			3,949
11	April	3,358	820			4,178
12	May	4,216	850			5,066
13	June	7,170	1,775			8,945
14	July	9,360	9,093			18,453
15	August	8,925	2,424			11,349
16	September	6,207	831			7,038
17	October	3,895	614			4,509
18	November	3,537	604			4,141
19	December	3,518	939			4,457
20	Total for Year	58,709	20,216			78,925

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

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

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

Name of Reseller	Address	Phone Number	Quantity

Indicate formula cells

2 Company Name: ROARK WATER & 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)
<i>Intangible Plant</i>					
3 Organization	301				\$ -
4 Franchise and Consents	302				\$ -
5 Miscellaneous Intangible Plant	303				\$ -
<i>Source of Supply Plant</i>					
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				\$ -
<i>Pumping Plant</i>					
14 Land and Land Rights	320				\$ -
15 Structures and Improvements	321				\$ -
16 Boiler Plant Equipment	322				\$ -
17 Other Power Production Equipment *	323				\$ -
18 Submersible Electric Pumping	325.1				\$ -
19 High Service or Booster Pumps	325.2				\$ -
20 Diesel Pumping Equipment	326				\$ -
21 Hydraulic Pumping Equipment	327				\$ -
22 Other Pumping Equipment *	328				\$ -
<i>Water Treatment Plant</i>					
23 Land and Land Rights	330				\$ -
24 Structures and Improvements	331				\$ -
25 Water Treatment Equipment	332				\$ -
<i>Transmission and Distribution Plant</i>					
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	\$ 1,021,167.00	\$ 58,760.00		\$ 1,079,927.00
30 Fire Mains	344				\$ -
31 Services	345	\$ 659,449.00	\$ 20,213.00		\$ 679,662.00
32 Meters	346	\$ 25,953.00	\$ 68,425.00	\$ 11,671.00	\$ 82,707.00
33 Meter Installations	347				\$ -
34 Hydrants	348	\$ 51,441.00			\$ 51,441.00
35 Other Transmission and Distribution Plant	349				\$ -
<i>General Plant</i>					
Note: USOA CLASS B and C are the same					
	B & C	D			
36 Land and Land Rights	389	370			\$ -
37 Structures and Improvements	390	371	\$ 39,898.00		\$ 39,898.00
38 Office Furniture and Equipment	391	372			\$ -
39 Office Computer and Electronic Equipment	391.1	372.1			\$ -
40 Transportation Equipment	392	373			\$ -
41 Other General Equipment	none	379			\$ -
42 Stores Equipment	393	none			\$ -
43 Tools, Shop and Garage Equipment	394	none	\$ 3,165.00		\$ 3,165.00
44 Laboratory Equipment	395	none			\$ -
45 Power-operated Equipment	396	none			\$ -
46 Communication Equipment	397	none		\$ 29,265.00	\$ 29,265.00
47 Miscellaneous Equipment	398	none			\$ -
48 Other Tangible Property *	399	none			\$ -
49 Total Water Utility Plant In Service			\$ 2,452,530.00	\$ 176,663.00	\$ 2,617,522.00
					(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.

DEPRECIATION RESERVE - WATER UTILITY PLANT

Acct. No. (b)	Annual Depreciation Rate % (g)***	Annual Depreciation Expense (f)g (h)	Reserve Balance at Beginning of Year (i)	Retirement of Property			Other Charges (m)**	Reserve Balance at END of Year (h+i-j-k+l+m) (n)
				Book Cost of Plant Retired (j)	Cost of Removal (k) *	Salvage Credit (l) *		
Class B, C or D								
3 301				\$ -				\$ -
4 302				\$ -				\$ -
5 303				\$ -				\$ -
6 310				\$ -				\$ -
7 311	2.50%	\$ 2,806.00	\$ 23,026.00	\$ -				\$ 25,832.00
8 312				\$ -				\$ -
9 313				\$ -				\$ -
10 314	2.00%	\$ 2,599.00	\$ 18,946.00	\$ -				\$ 21,545.00
11 315				\$ -				\$ -
12 316				\$ -				\$ -
13 317				\$ -				\$ -
14 320				\$ -				\$ -
15 321				\$ -				\$ -
16 322				\$ -				\$ -
17 323				\$ -				\$ -
18 325.1				\$ -				\$ -
19 325.2				\$ -				\$ -
20 326				\$ -				\$ -
21 327				\$ -				\$ -
22 328				\$ -				\$ -
23 330				\$ -				\$ -
24 331				\$ -				\$ -
25 332				\$ -				\$ -
26 340				\$ -				\$ -
27 341				\$ -				\$ -
28 342	2.00%	\$ 8,185.00	\$ 67,167.00	\$ -				\$ 75,352.00
29 343	2.00%	\$ 21,011.00	\$ 117,432.00	\$ -				\$ 138,443.00
30 344				\$ -				\$ -
31 345	2.90%	\$ 19,332.00	\$ 98,786.00	\$ -				\$ 118,118.00
32 346	2.70%	\$ 1,626.00	\$ 2,461.00	\$ 11,671.00		\$ 9,958.00		\$ 2,374.00
33 347				\$ -				\$ -
34 348	2.50%	\$ 1,285.00	\$ 10,222.00	\$ -				\$ 11,507.00
35 349				\$ -				\$ -
B & C	D							
36 389	370			\$ -				\$ -
37 390	371	2.90%	\$ 1,156.00	\$ 2,127.00	\$ -			\$ 3,283.00
38 391	372			\$ -				\$ -
39 391.1	372.1			\$ -				\$ -
40 392	373			\$ -				\$ -
41 none	379			\$ -				\$ -
42 393	none			\$ -				\$ -
43 394	none	5.00%	\$ 158.00	\$ 1,135.00	\$ -			\$ 1,293.00
44 395	none			\$ -				\$ -
45 396	none			\$ -				\$ -
46 397	none	6.66%	\$ 1,624.00	\$ -				\$ 1,624.00
47 398	none			\$ -				\$ -
48 399	none			\$ -				\$ -
49 Total		\$ 59,782.00	\$ 341,302.00	\$ 11,671.00	\$ -	\$ 9,958.00	\$ -	\$ 399,371.00
(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	NA	NA
4 J LINE HIGH SERVICE	325 GAL/MIN	2006	NA	NA
5				
6				
7				
8				
9				
10				
11				
12				

WELLS

	Number:	Number:	Number:	Number:
13				
14 Description (i.e., Deep, Artisan, 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	1,000,000	468,000		
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 2009

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"	429	94		523	
4	1"	1			1	
5						
6 Other Customers:	5/8"	154		79	75	
7 Other Customers:	1"	41		20	21	
8	1 1/2"	15			15	
9	2"	5		1	4	
10 Total in Use by Customers	XXXXXX	645	94	100	639	-
11 Not in Use (i.e., Inventory)						XXXXXX
12						XXXXXX
13						XXXXXX
14 Total Meters	XXXXXX	645	94	100	639	-

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

MAINS (measurement in feet)

Kind of Pipe (i.e. cast 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" DIAMETER PVC	3,524			3,524	
1" DIAMETER PVC	3,729			3,729	
2" DIAMETER PVC	220			220	
For Future Use:					
Total of All Services	7,473	-	-	7,473	-

Indicate formula cells

1

For the calendar year of January 1 - December 31, 2009

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

(a)	Amount (b)
3 Total Operating Revenues (From Page S-2)	\$ 308,556.77
<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)	\$ 447,443.53
8 Billing Expenses	\$ 1,752.36
9 Supplies and Expenses	
10 Transportation Expenses	
11 Rent Expense *	
12 Insurance Expense	\$ 7,009.00
13 Outside Services Employed (i.e., Legal, Accounting, etc.) (From Page 8)	\$ 38,152.96
14 Regulatory Commission Expenses	\$ 39,912.00
15 Uncollectible Expenses (From Page 6)	\$ -
16 Depreciation Expense (From Page S-5)	\$ 196,024.00
17 Amortization of Contributions in Aid of Construction (Page 9)	\$ (44,636.35)
18 Amortization Expense	
19 Tax Expenses (From Page S-3)	\$ 990.00
20 Interest Expense (From Page 10)	\$ 80,590.00
21 Other Expenses *	\$ 874.00
22 Total Operating Expenses	\$ 768,111.50
23 Net Income (Loss)	\$ (459,554.73)

* 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		491	522	XXXX	\$ 185,777.00
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		491	522	XXXX	\$ 185,777.00
<u>Metered Sales of Water</u>					
10 Commercial		126	88		\$ 100,752.97
11 Other Sales to Public Authorities					
12 Other *					
13 Total Metered Sales		126	88	-	\$ 100,752.97
<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 *					\$ 22,026.80
20 Total Other Operating Revenues					\$ 22,026.80
21 Total Operating Revenues					\$ 308,556.77
					(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)
<i>Plant Operations Expenses</i>	
3 Contracted Maintenance Expenses	\$ 11,855.00
4 Repairs of Sewer Plant - Pump Repair	\$ 71,111.55
5 Repairs of Sewer Plant - Treatment Repair	\$ 343,595.00
6 Repairs of Sewer Plant - Collecting Sewers and Manhole Repair	
7 Repairs of Sewer Plant - Equipment Repair	
8 Repairs of Sewer Plant - Other *	
9 Utility Bills	\$ 20,881.98
10 Chemicals	
11 Sludge Hauling Expenses	
12 Effluent Testing Expenses	
13 Total Plant Operations Expenses	\$ 447,443.53
	(Total to Page S-1)
<i>Tax Expenses</i>	
14 Tax Expense - Property Taxes	
15 Tax Expense - Payroll Taxes	
16 Tax Expense - Franchise Taxes	\$ 980.00
17 Tax Expense - Other Taxes *	\$ 10.00
18 Tax Expense - Federal Income Taxes	
19 Tax Expense - State Income Taxes	
20 Tax Expense - Investment Tax Credits	
21 Total Tax Expenses	\$ 990.00
	(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)
	CLASS B	CLASS C & D				
<i>Intangible Plant</i>						
3 Organization	301	301				\$ -
4 Franchise and Consents	302	302				\$ -
5 Miscellaneous Intangible Plant	303	303				\$ -
<i>Land and Structures</i>						
6 Land and Land Rights	none	310				\$ -
7 Structures and Improvements	none	311				\$ -
<i>Collection Plant</i>						
8 Land and Land Rights	350	none				\$ -
9 Structures and Improvements	351	none				\$ -
10 Collection Sewer - Force	352.1	352.1	\$ 363,913.00			\$ 363,913.00
11 Collection Sewer - Gravity	352.2	352.2	\$ 2,193,171.00			\$ 2,193,171.00
12 Other Collection Plant Facilities *	353	353				\$ -
13 Services to Customers	354	354				\$ -
14 Flow Measuring Devices	355	355				\$ -
<i>Pumping Plant</i>						
15 Land and Land Rights	360	none				\$ -
16 Structures and Improvements	361	none				\$ -
17 Receiving Wells and Pump Pits	362	362				\$ -
18 Pumping Equipment	363	363	\$ 1,359,975.00	\$ 197,037.00		\$ 1,557,012.00
<i>Treatment and Disposal</i>						
19 Land and Land Rights	370	none				\$ -
20 Structures and Improvements	371	none				\$ -
21 Oxidation Lagoon	none	372				\$ -
22 Treatment and Disposal Equipment	372	373				\$ -
23 Sewer Collection (Septic) Tanks	372.1	373.1				\$ -
24 Plant Sewer	373	374				\$ -
25 Outfall Sewer Lines	374	375				\$ -
26 Other Treatment and Disposal Plant Equipment *	375	376				\$ -
<i>General Plant</i>						
27 Land and Land Rights	389	none				\$ -
28 Structures and Improvements	390	none				\$ -
29 Office Furniture and Equipment	391	391				\$ -
30 Computer and Electronic Office Equipment	391.1	391.1				\$ -
31 Transportation Equipment	392	392				\$ -
32 Other General Equipment *	none	393				\$ -
33 Stores Equipment	393	None				\$ -
34 Tools Shop and Garage Equipment	394	None				\$ -
35 Laboratory Equipment	395	None				\$ -
36 Power Operated Equipment	396	None				\$ -
37 Communications Equipment	397	None				\$ -
38						\$ -
39 Total Sewer Utility Plant In Service			\$ 3,917,059.00	\$ 197,037.00	\$ -	\$ 4,114,096.00

(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:

6,647' of Trenching \$132,940; Service connections \$64,097

Company Name: ROARK WATER & SEWER, INC.

DEPRECIATION RESERVE - SEWER UTILITY PLANT

Acct. No. (j)	CLASS B	CLASS C & D	Annual Depreciation Rate % (g)	Annual Depreciation Expense (f)(g) (h)**	Reserve Balance at Beginning of Year (i)	Retirement of Property			Reserve Balance at End of Year (h+i-k+l+m) (n)	
						Book Cost of Plant Retired (l) = same as (e)	Cost of Removal (k)	Salvage Credit (l)		Other Charges (m)**
3	301	301				\$	-		\$	-
4	302	302				\$	-		\$	-
5	303	303				\$	-		\$	-
6	none	310				\$	-		\$	-
7	none	311				\$	-		\$	-
8	350	none				\$	-		\$	-
9	351	none				\$	-		\$	-
10	352.1	352.1	2.00%	\$ 7,278.00	\$ 58,825.00	\$	-		\$	66,103.00
11	352.2	352.2	2.00%	\$ 43,865.00	\$ 179,160.00	\$	-		\$	223,025.00
12	353	353				\$	-		\$	-
13	354	354				\$	-		\$	-
14	355	355				\$	-		\$	-
15	360	none				\$	-		\$	-
16	361	none				\$	-		\$	-
17	362	362				\$	-		\$	-
18	363	363	10.00%	\$ 144,881.00	\$ 619,733.00	\$	-		\$	764,614.00
19	370	none				\$	-		\$	-
20	371	none				\$	-		\$	-
21	none	372				\$	-		\$	-
22	372	373				\$	-		\$	-
23	372.1	373.1				\$	-		\$	-
24	373	374				\$	-		\$	-
25	374	375				\$	-		\$	-
26	375	376				\$	-		\$	-
27	389	none				\$	-		\$	-
28	390	none				\$	-		\$	-
29	391	391				\$	-		\$	-
30	391.1	391.1				\$	-		\$	-
31	392	392				\$	-		\$	-
32	none	393				\$	-		\$	-
33	393	None				\$	-		\$	-
34	394	None				\$	-		\$	-
35	395	None				\$	-		\$	-
36	396	None				\$	-		\$	-
37	397	None				\$	-		\$	-
38						\$	-		\$	-
39			Total	\$ 196,024.00	\$ 857,718.00	\$	-	\$	\$	1,053,742.00

(Total to Pg. 9 & Pg. S-1)

(Total to Pg. 4)

Indicate formula cells

2 Company Name: ROARK WATER & SEWER, INC.

GENERAL INFORMATION

3 Treatment Facilities - Please describe process.

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

1 MGD

7 What percent of designed capacity is currently being utilized?

0

8 What is the name of the current operator?

WHITE RIVER 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)
Force: CLASS 200 PVC	2"	2934			
CLASS 200 PVC	2 1/2"	15289			
Gravity:					

LIFT STATIONS

Pumps: Name, Size, Type	Location	H.P.	GPM	TDH
SMITH & LOVELESS, SUCTION LIFT DUPLEX	LOT 103 SILVER CLIFF WAY	15	225	67"
HYDROMATIC DUPLEX	LOT 101 103 SILVER OAK	7.5	239	36.7
SMITH & LOVELESS, SUCTION LIFT DUPLEX	FAIRWAYS	3	118	23.2'
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, 2009

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

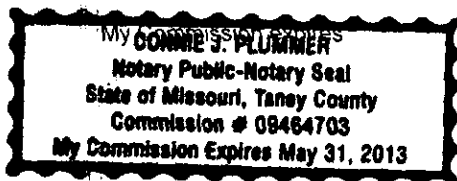
and is located at 2449 E HWY 76 BRANSON, MO 65616 417-335-9205
Address and Telephone Number of the Affiant (Company Official/Representative)

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, 2009, to and including December 31, 2009
Month/Day Year Month/Day Year

Jeffrey Pardeck FOR ROARK WATER + SEWER
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 19 day of April, 2010.



Connie J. Plummer
Signature of Notary Public

Missouri Revised Statutes § 392.210 or §393.140

ROARK WATER & SEWER INC For the year ended 12/31/2009 SCHEDULES

Page 4, Line 19 – Other Assets

Investment in associated companies	307,231
Special Funds	100
Special Deposits	700
Note Receivable – Ozarks Clean Water	160,838
Accounts Receivable – WRE	<u>25,793</u>
To page 4, Line 19	<u>494,662</u>

Page 5, Line 21 – Other Liabilities

Accounts Payable	31,283.03
Accrued Interest Payable	17,001.44
Sales Tax Payable	<u>13,472.90</u>
To page 5, Line 21	<u>61,757.37</u>

Page W-1, Line 21 – Other Expenses

General Maintenance	892
General Expense	<u>1,220</u>
To Page W-1, Line 21	<u>2,112</u>

Page W-2, Line 22 – Other Revenue

Connect Fees	4,278.60
CFC Patronage Capital	4,413.13
MO Sales Tax /Primacy Fees	100.18
Gains (Losses) retirement of meters	<u>(12.00)</u>
To Page W-2, Line 22	<u>8,779.91</u>

ROARK WATER & SEWER INC

Page W-3, Line 15 – Tax Expense – Other Taxes

Personal Property tax	30.00
MO Annual Registration fee	<u>10.00</u>
To Page W-3, Line 15	<u>40.00</u>

Page S-1, Line 21 – Other Expenses

General Maintenance	784.00
General Expense	<u>90.00</u>
To Page S-1, Line 21	<u>874.00</u>

Page S-2, Line 19 – Other Revenue

Connect Fees	7,365.00
Interest from OCW N/P	8,042.11
CFC Patronage Capital refund	<u>6,619.69</u>
To Page S-2, Line 19	<u>22,026.80</u>

Page S-3, Line 17 – Other Taxes

MO Annual Registration fee	10.00
----------------------------	-------

Page 5 Review explanation Question 1

Common Stock Issued	500.00
Premium on Capital Stock	1,836,151.19
Donations Received	<u>105,000.00</u>
To Page 5 Line 3	1,941,651.19