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| FORM WA-1 Part B | | | | |
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|  | | | Company Number | |
| ANNUAL REPORTRATE REGULATED WATER UTILITIES - CLASS A & B **of** | | | | |
|  |  | |  | |
|  | **Name of Utility** | |  | |
|  |  | |  | |
|  | **Address** | |  | |
|  |  | |  | |
|  | City State Zip Code | |  | |
|  |  | |  | |
|  | **Name of Person Responsible for Report** | |  | |
|  |  | |  | |
|  | **Address if not the same as above** | |  | |
|  |  | |  | |
|  | **Telephone Number** | |  | |
|  |  | |  | |
|  | **E-Mail Address** | |  | |
| For the Year Ended **December 31, 2024**  **to the**  **IOWA UTILITIES COMMISSION** DES MOINES, IOWA219-0002 | | | | |

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| **GENERAL INSTRUCTIONS** |
| For the 2024 utility annual report, companies required to file a Part B will complete some annual report fields in IUB 24/7, the IUC’s company contact web application, and also complete this Part B form and then upload this form to the annual report section of IUB 24/7.  IE-1, IG-1 and WA-1 Part B forms are available on the IUC’s [How Do I File a Utility Annual Report?](https://iub.iowa.gov/records-documents/how-do-i-filing-utility-annual-report) webpage.  Information should be filed on a CALENDAR-year basis.  Part B is a Word document. This document includes financial, plant, and other data. After completing the form, convert it to PDF for uploading to IUB 24/7. Some information from Part B will be required to complete the fields in IUB 24/7.  On each form, the header information will automatically populate after entry on the cover sheet.  **The online annual report and Part B upload must be completed in IUB 24/7 on or before April 1.** |

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| **ANNUAL REPORT INFORMATION** |
| 1. Filing Date:   Annual Reports are to be filed with the Iowa Utilities Commission on or before **April 1** as directed in the 199 IAC 23.1(2) at <https://iub247.iowa.gov/>   1. Contact the Iowa Utilities Commission:   Customer Service  Iowa Utilities Commission  1375 E Court Ave  Des Moines, IA 50319-0069  515.725.7300  [ITSupport@iuc.iowa.gov](mailto:ITSupport@iub.iowa.gov)   1. Website/Email Address of the Iowa Utilities Commission:   Website [https://iuc.iowa.gov/](https://iub.iowa.gov/)  EFS Website <https://efs.iowa.gov/>  Email Address [iuc@iuc.iowa.gov](mailto:iub@iub.iowa.gov)   1. For more information about filing electronically, contact the EFS Help Desk:   Iowa Utilities Commission  Phone: 515.725.7337  E-Mail: [ITSupport@iuc.iowa.gov](mailto:ITSupport@iub.iowa.gov)  Business and support hours:  Monday through Friday  8 am to 4:30 pm, except [State Holidays](https://das.iowa.gov/das-core/customer-service-center/state-holidays) |

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| **Compensation For Managers, Directors, Officers, Executives, Etc.** | | | | | | |
| 1) Report below the title, name, and compensation for each manager, director, officer, executive, or other similar employee of the rate-regulated utility whose total compensation is $100,000 or more. If company's list exceeds a total of 30 employees, then company should list the 30 highest compensated employees. | | | 2) If a change was made during the year in the incumbent of any position, show name and total compensation of the previous, incumbent, and the date change to incumbency was made. | | | |
| Title | Name | Compensation, salaries, wages, etc., as reported on employees (IRS Form W-2) | | Other compensation as reported on all #1109 IRS Forms | Dollar amount accrued to the employer under a deferred compensation plan | Total compensation (c)+(d)+(e) |
| (a) | (b) | (c) | | (d) | (e) | (f) |
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| **DIRECTORS** | | | | | |
| 1. Report below the information requested concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. 2. If any of the instructions 2, 3, 4, or 5 on page 6 is applicable with respect to any director who is not an officer, furnish responses concerning the matters referred to in those instructions. If the matters referred to in those instructions are not applicable or if the reporting of this information is not required by reason of instruction 7, page 6, so state \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. 3. Members of the Executive Committee should be designated by an asterisk and the Chairman of the Executive Committee by a double asterisk. | | | | | |
| Name of Director | Principal Business Address | Term Began | Term Expires | Directors’ Meetings Attended During Year | Fees During Year |
| (a) | (b) | (c) | (d) | (e) | (f) |
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| **Corporate Control Over Respondent** | | | | | |
| 1. Did any corporation or corporations hold control over the respondent at the close of the | | | | | |
| year? | | |  | | |
| If control was so held, state: | | | | | |
| 1. The form of control, whether sole or joint: | | | | |  |
| 1. The name of the controlling corporation or corporations: | | | | | |
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| 1. The manner in which control was established: | | | | | |
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| 1. The extent of control: | | | | | |
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| 1. Whether control was direct or indirect: | | | | | |
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| 1. The name or names of the intermediary or intermediaries through which control, if indirect, was established (see Note): | | | | | |
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| 1. Did any individual, association, or corporation hold control, as trustee, over the respondent at the close of the year? | | | | | |
|  |  | | | | |
| If control was so held, state: | | | | | |
| 1. The name of the trustee: | | | |  | |
| 1. The name of the beneficiary or beneficiaries for whom the trust was maintained: | | | | | |
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| 1. The purpose of the trust: | | | | | |
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| Note: In cases where control of the respondent is in a holding company, a statement should be submitted showing the intermediate chain of ownership or control to the main parent company. | | | | | |

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| **INTER-CORPORATE TRANSACTIONS** | | |
| If, during the year, any account was charged with an amount which was paid or credited to an affiliated company, the account or accounts affected, the respective amounts involved, and the name of the affiliated company should be given as indicated. | | |
| Account | Amount | Paid or Credited to |
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| Full explanation of the foregoing amounts, as to nature, such as engineering services, management fees, materials and supplies furnished, interest, finance charges, etc., and also the reason for handling the transaction in the manner indicated should be given for each item. | | |
| Explanation | | |
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| SECURITY HOLDERS AND VOTING POWERS | | | | | | |
| 1. (A) Provide the names and addresses of the security holders of the respondent who, at the date of the   latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, each held more than 10% of the voting powers in the respondent, and state the number of votes which each would have had a right to cast on the date if a meeting were then in order. If any such holder held in trust, provide in a footnote the known particulars of the trust. If the stock book was not closed or a list of stockholders not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders some other class of security has become vested with voting rights, then show such largest security holders as of the close of the year. Arrange the names of security holders in the order of voting power commencing with the highest. List in column (a) the title of officers and directors included in such list of security holders. | | | | | | |
| (B) Provide also the voting powers resulting from ownership of securities of the respondent of each officer and director not included in the list of largest security holders. | | | | | | |
| 1. Provide the date of the latest closing of the stock book prior to the end of the year and state the purpose of such closing \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | |
| Name of  Security Holder | Address of  Security Holder | Number of Votes as of | |  | | |
| Total Number of Votes | Common Stock | | Preferred Stock | Other Securities With Voting Power |
| (a) | (b) | (c) | (d) | | (e) | (f) |
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| Total Votes Represented by above | |  |  | |  |  |
| 1. List below the total number of security holders and total number of votes entitled to be cast for each series and class of security vested with voting rights as of the date for which the foregoing list of security holders is furnished. 2. If voting rights are attached to any securities other than stock, name in a supplemental statement each such security to which voting rights are attached and state the relation between holdings and corresponding voting rights. Whether voting rights are actual or contingent, describe the contingency. 3. If any class of issue of securities has any special privileges in the election of directors, trustees, or managers or in the determination of corporate action by any method, describe fully in a footnote each such class or issue and give a succinct statement showing clearly the character and extent of such privilege. 4. State the total number of votes cast at the latest general meeting prior to end of year for the election of directors of the respondent and number of such votes cast by proxy. 5. Give the date and place of such meeting. | | | | | | |

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| **CORPORATIONS CONTROLLED BY RESPONDENT** | | | | | | | |
| 1. Provide the names of all corporations, business trusts, and similar organizations controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars in attached memorandum. | | | 1. Direct control is that which is exercised without interposition of an intermediary. 2. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control. | | | | |
| Name of  Company Controlled | Kind of Business | % Voting Stock Owned | | Character of Control | | | |
| Form of Control | Sole or Joint | Direct or Indirect | Other Parties to Joint Control |
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| **IMPORTANT CHANGES DURING THE YEAR** |
| Provide particulars concerning the matters indicated below. Make the statements explicit and precise and number them in accordance with the inquiries. Each inquiry must be answered. However, if the word "none" states the fact it may be used in answering any inquiry, or if information is given elsewhere in the report which answers any, reference to such other schedules will be sufficient. |
| 1. Changes in and additions to franchise rights: describing (a) the actual consideration given therefore, and (b) from whom acquired. If acquired without payment of any consideration, state that fact. 2. Acquisition of other companies, reorganization, merger, or consolidation with other companies: give names of companies involved, particulars concerning the transactions, and reference to Commission authorization, if any. 3. Purchase or sale of operating units or systems such as generating plants, transmission lines, etc. specifying items, parties, dates, and also reference to Commission authorization, if any. 4. Important leaseholds acquired, given, assigned, or surrendered giving effective dates, lengths of terms, names of parties, rents, and other conditions. 5. Important extension of system giving location, new territory covered by distribution system, and dates of beginning operations. 6. Estimated increase or decrease in annual revenues due to important rate changes, giving basis of estimate and stating for each revenue classification the amounts of increase or decrease and the number of customers affected for each such classification. 7. Obligation incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, excluding ordinary commercial paper maturing on demand or not later than one year after date of issue. 8. Changes in articles of incorporation or amendments to charter. 9. Additional matters of fact (not elsewhere provided for) which the respondent may desire to include in its report. |
|  |

**BALANCE SHEET ACCOUNTS**

**Assets and Other Debits**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Account Number | Assets and Other Debits  (a) | Page No. (b) | Balance First of Year (c) | Balance End of Year (d) | Increase or (decrease) (E) |
|  | **Utility Plant** | | | | |
| 101 | Utility Plant in Service |  |  |  |  |
| 102 | Utility Plant Leased to Others |  |  |  |  |
| 103 | Property Held for Future Use |  |  |  |  |
| 104 | Utility Plant Purchased or Sold |  |  |  |  |
| 105 | Construction Work in Progress |  |  |  |  |
| 106 | Completed Construction not Classified |  |  |  |  |
| 108 | Accumulated Depreciation |  |  |  |  |
| 108.1 | Accumulated Depreciation of Utility Plant in Service |  |  |  |  |
| 108.2 | Accumulated Depreciation of Utility Plant Leased to Others |  |  |  |  |
| 108.3 | Accumulated Depreciation of Property Held for Future Use |  |  |  |  |
| 110 | Accumulated Amortization |  |  |  |  |
| 110.1 | Accumulated Amortization of Utility Plant in Service |  |  |  |  |
| 110.2 | Accumulated Amortization of Utility Plant Leased to Others |  |  |  |  |
| 114 | Utility Plant Acquisition Adjustments |  |  |  |  |
| 115 | Accumulated Amortization of Utility Plant Acquisition Adjustment |  |  |  |  |
| 116 | Other Utility Plant Adjustments |  |  |  |  |
|  | **Total Utility Plant** |  |  |  |  |
|  |  |  |  |  |  |
|  | **Other Property and Investments** | | | | |
| 121 | Non-utility Property |  |  |  |  |
| 122 | Accumulated Depreciation and Amortization of Non-utility Property |  |  |  |  |
| 123 | Investment in Associated Companies |  |  |  |  |
| 124 | Utility Investments |  |  |  |  |
| 125 | Other Investments |  |  |  |  |
| 126 | Sinking Funds |  |  |  |  |
| 127 | Other Special Funds |  |  |  |  |
|  | **Total Other property and Investments** |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- |
| **BALANCE SHEET ACCOUNTS, cont.** | | | | | | |
| Account Number | Assets and Other Debits  (a) | Page No. (b) | | Balance First of Year (c) | Balance End of Year (d) | Increase or (decrease) (E) |
|  | **Current and Accrued Assets** | | | | | |
| 131 | Cash |  | |  |  |  |
| 131.1 | Cash on Hand |  | |  |  |  |
| 131.2 | Cash in Bank |  | |  |  |  |
| 132 | Special Deposits |  | |  |  |  |
| 133 | Other Special Deposits |  | |  |  |  |
| 134 | Working Funds |  | |  |  |  |
| 135 | Temporary Cash Deposits |  | |  |  |  |
| 141 | Customer Accounts Receivable |  | |  |  |  |
| 142 | Other Accounts Receivable |  | |  |  |  |
| 143 | Accumulated Provision for Uncollected Accounts—Cr. |  | |  |  |  |
| 144 | Notes Receivable |  | |  |  |  |
| 145 | Accounts Receivable from Associated Companies |  | |  |  |  |
| 146 | Notes Receivable from Associated Companies |  | |  |  |  |
| 151 | Plant Material and Supplies |  | |  |  |  |
| 152 | Merchandise |  | |  |  |  |
| 153 | Other Material and Supplies |  | |  |  |  |
| 161 | Stores Expense |  | |  |  |  |
| 162 | Prepayments |  | |  |  |  |
| 171 | Accrued Interest and Dividends Receivable |  | |  |  |  |
| 172 | Rents Receivable |  | |  |  |  |
| 173 | Accrued Utility Revenues |  | |  |  |  |
| 174 | Miscellaneous Current and Accrued Assets |  | |  |  |  |
|  | **Total Current and Accrued Assets** |  | |  |  |  |
|  |  |  | |  |  |  |
|  | **Deferred Debits** | | | | | |
| 181 | Unamortized Debt Discount and Expense |  | |  |  |  |
| 182 | Extraordinary Property Losses |  | |  |  |  |
| 183 | Preliminary Survey and Investigation Charges |  | |  |  |  |
| 184 | Clearing Accounts |  | |  |  |  |
| 185 | Temporary Facilities |  | |  |  |  |
| 186 | Miscellaneous Deferred Debits |  | |  |  |  |
| 186.1 | Deferred Rate Case Expense |  | |  |  |  |
| 186.2 | Other Deferred Debits |  | |  |  |  |
| 186.3 | Regulatory Assets |  | |  |  |  |
| 187 | Research and Development Expenditures |  | |  |  |  |
| **BALANCE SHEET ACCOUNTS, cont.** | | | | | | |
| Account Number | Assets and Other Debits  (a) | Page No. (b) | | Balance First of Year (c) | Balance End of Year (d) | Increase or (decrease) (E) |
| 190 | Accumulated Deferred Income Tax |  | |  |  |  |
| 190.1 | Federal |  | |  |  |  |
| 190.2 | State |  | |  |  |  |
| 190.3 | Local |  | |  |  |  |
|  | **Total Deferred Debits** |  | |  |  |  |
|  |  |  | |  |  |  |
| **Total Assets and Other Debits** | |  | |  |  |  |
|  |  |  | |  |  |  |
|  | **Equity Capital** | | | | | |
| 201 | Common Stock Issued | |  |  |  |  |
| 201 | Common Stock Subscribed | |  |  |  |  |
| 203 | Common Stock Liability for Conversion | |  |  |  |  |
| 204 | Preferred Stock Issued | |  |  |  |  |
| 205 | Preferred Stock Subscribed | |  |  |  |  |
| 206 | Preferred Stock Liability for Conversion | |  |  |  |  |
| 207 | Premium on Capital Stock | |  |  |  |  |
| 209 | Reduction in Par or Stated Value of Capital Stock | |  |  |  |  |
| 210 | Gain or Resale or Cancellation of Reacquired Capital Stock | |  |  |  |  |
| 211 | Other Paid-In Capital | |  |  |  |  |
| 212 | Discount on Capital Stock | |  |  |  |  |
| 213 | Capital Stock Expense | |  |  |  |  |
| 214 | Appropriated Retained Earnings | |  |  |  |  |
| 215 | Un-appropriated Retained Earnings | |  |  |  |  |
| 216 | Reacquired Capital Stock | |  |  |  |  |
| 218 | Proprietary Capital (for proprietorships and partnerships only) | |  |  |  |  |
|  | **Total Equity Capital** | |  |  |  |  |
|  |  | |  |  |  |  |
|  | **Long-Term Debt** | | | | | |
| 221 | Bonds | |  |  |  |  |
| 222 | Required Bonds | |  |  |  |  |
| 223 | Advances from Associated Companies | |  |  |  |  |
| 224 | Other Long-Term Debt | |  |  |  |  |
|  | **Total Long-Term Debt** | |  |  |  |  |

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| --- | --- | --- | --- | --- | --- |
| **BALANCE SHEET ACCOUNTS, cont.** | | | | | |
| Account Number | Liabilities and Other Credits  (a) | Page No. (b) | Balance First of Year (c) | Balance End of Year (d) | Increase or (decrease) (E) |
|  | **Current and Accrued Liabilities** | | | | |
| 231 | Accounts Payable |  |  |  |  |
| 232 | Notes Payable |  |  |  |  |
| 233 | Accounts Payable to Associated Companies |  |  |  |  |
| 234 | Notes Payable to Associated Companies |  |  |  |  |
| 235 | Customer Deposits |  |  |  |  |
| 236 | Accrued Taxes |  |  |  |  |
| 236.1 | Accrued Taxes, Utility Operating Income |  |  |  |  |
| 236.11 | Accrued Taxes, Taxes Other Than Income |  |  |  |  |
| 236.12 | Accrued Taxes, Income Taxes |  |  |  |  |
| 236.2 | Accrued Taxes, Other Income and Deductions |  |  |  |  |
| 237 | Accrued Interest |  |  |  |  |
| 237.1 | Accrued Interest on Long-Term Debit |  |  |  |  |
| 237.2 | Accrued Interest on Other Liabilities |  |  |  |  |
| 238 | Accrued Dividends |  |  |  |  |
| 239 | Mature Long-Term Debt |  |  |  |  |
| 240 | Mature Interest |  |  |  |  |
| 241 | Miscellaneous Current and Accrued Liabilities |  |  |  |  |
|  | **Total Current and Accrued Liabilities** |  |  |  |  |
| **Deferred Credits** | | | | | |
| 251 | Unamortized Premium on Debt |  |  |  |  |
| 252 | Advances for Construction |  |  |  |  |
| 253 | Other deferred Credits |  | | | |
| 253.1 | Regulatory Liabilities |  |  |  |  |
| 253.2 | Other Deferred Liabilities |  |  |  |  |
| 255 | Accumulated Deferred Investment Tax Credit |  | | | |
| 255.1 | Accumulated Deferred investment Tax Credits, Utility Operations |  |  |  |  |
| 255.2 | Accumulated Deferred investment Tax Credits, Nonutility Operations |  |  |  |  |
|  | **Total Deferred Credits** |  |  |  |  |
| **Operating Reserves** | | | | | |
| 261 | Property Insurance Reserve |  |  |  |  |
| 262 | Injuries and Damages Reserve |  |  |  |  |
| 263 | Pensions and Benefits Reserve |  |  |  |  |
| 265 | Miscellaneous Operating Reserves |  |  |  |  |
|  | **Total Operating Reserves** |  |  |  |  |
| **BALANCE SHEET ACCOUNTS, cont.** | | | | | |
| Account Number | Liabilities and Other Credits  (a) | Page No. (b) | Balance First of Year (c) | Balance End of Year (d) | Increase or (decrease) (E) |
|  | **Contributions in Aid of Construction** | | | | |
| 271 | Contributions in Aid of Construction |  |  |  |  |
| 272 | Accumulated Amortization of Contributions in Aid of Construction |  |  |  |  |
|  | **Total Contributions in Aid of Construction** |  |  |  |  |
|  |  |  |  |  |  |
|  | **Accumulated Deferred Income Taxes** | | | | |
| 281 | Accumulated Deferred Income Taxes-Accelerated Amortization |  |  |  |  |
| 282 | Accumulated Deferred Income Taxes-Liberalized Depreciation |  |  |  |  |
| 283 | Accumulated Deferred Income Taxes-Other |  |  |  |  |
|  | **Total Accumulated Deferred Income Taxes** |  |  |  |  |
|  |  |  |  |  |  |
| **TOTAL EQUITY CAPITAL AND LIABILITIES** | | |  |  |  |

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| UTILITY PLANT AND ACCUMULATED DEPRECIATION AT END OF YEAR | | | | | | | | |
| Report plant in service and depreciation after allocation of common plant and reserves to utility departments. | | | | | | | | |
| Account No. | Plant Accounts  (a) | | | Total  (b) | | Water  (c) | | Other  (d) |
| 101 | Utility plant in service | | |  | |  | |  |
| 104 | Utility plant purchased or sold | | |  | |  | |  |
| 102 | Utility plant leased to others | | |  | |  | |  |
| 103 | Property held for future use | | |  | |  | |  |
| 106 | Completed construction not classified | | |  | |  | |  |
| 105 | Construction work in progress | | |  | |  | |  |
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| **Total above accounts** | | | |  | |  | |  |
|  | | | |  | |  | |  |
| Accumulated provision for depreciation: | | | |  | |  | |  |
| 108.1 | | Utility plant in service | |  | |  | |  |
| 108.2 | | Utility plant leased to others | |  | |  | |  |
| 108.3 | | Property held for future use | |  | |  | |  |
| 110-115 | | Accumulated provision for amortization | |  | |  | |  |
|  | | | |  | |  | |  |
|  | | | |  | |  | |  |
| Limited Term Utility Plant | | | |  | |  | |  |
| Utility Plant Capital Leases | | | |  | |  | |  |
|  | | | |  | |  | |  |
| Total accumulated provision for depreciation and amortization | | | |  | |  | |  |
| **Total utility plant less depreciation and amortization** | | | |  | |  | |  |
|  | | | | | | | | |
| **UTILITY PLANT LEASED TO OTHERS (AT END OF YEAR – Account 102)** | | | | | | | | |
| Name of lessee | | | Description of property leased | Expiration date of lease | Plant balance end of year | | Acc. Depr and amort. | |
| (a) | | | (b) | (c) | (d) | | (e) | |
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| **Total** | | |  |  |  | |  | |

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| **UTILITY PLANT PURCHASED OR SOLD (Account 104)** | | | | |
| Report below according to accounts which classified in the books of the respondent, the amount of water utility plant which has not been classified in accordance with the water plant accounts prescribed in the uniform system of accounts. | | | | |
| Number and Title of Account (a) | Balance Beginning of Year (b) | Retirements (c) | Adjustments (d) | Balance End of Year (e) |
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| **UTILITY PLANT PURCHASED OR SOLD (Account 104) Continued** | | | | |
| Number and Title of Account (a) | Balance Beginning of Year (b) | Retirements (c) | Adjustments (d) | Balance End of Year (e) |
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| **PROPERTY HELD FOR FUTURE USE (Account 103)** | | | | | | |
| Report below the information requested concerning utility plant held for future use. Show separate subtotals for each utility service. If no definite plan exists for use of the property in utility service, then report the investment in Acct. 121, Nonutility Property. | | | | | | |
| Description and location of property | | Date originally acquired | | Year expected to be used in utility service | | Book cost end of year |
| (a) | | (b) | | (c) | | (d) |
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| **Total** | |  | |  | |  |
| (113) Less accumulated provision for depreciation and amortization | |  | |  | |  |
| **Net utility plant held for future use** | |  | |  | |  |
| **CONSTRUCTION WORK IN PROGRESS AND NOT CLASSIFIED (Accts. 105-106)** | | | | | | |
| Report each project under construction, the complete cost of which is estimated to exceed $30,000. | | | | | | |
| Description of project | Balance end of year | | | | Estimated cost  of Project | |
| Acct. 106 | | Acct. 107 | |
| (a) | (b) | | (c) | | (d) | |
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| **Total** |  | |  | |  | |

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| **UTILITY PLANT ACQUISITION ADJUSTMENTS AND RELATED ACCUMULATED AMORTIZATION** | | | | | | | |
| Report below full particulars concerning transactions recorded in Acct. 110 and Accts. 114-115. | | | | | | | |
| Particulars | Accumulated amortization of Utility Plant Adjustments (Acct. 110) | | Acquisition adjustments (Acct. 114) | | | Accumulated amortization Adjustments (Acct. 115) | |
| (a) | (b) | | (c) | | | (d) | |
| Balance first of year |  | |  | | |  | |
| Changes during year (give complete details) |  | |  | | |  | |
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| **Balance End of Year** |  | |  | | |  | |
| **NONUTILITY PROPERTY AND ACCUMULATED DEPRECIATION (Accts. 121 - 122)** | | | | | | | |
| Class B utilities list separately each item of property with a book cost of $10,000 or more and Class A utilities of $20,000 or more. Other items may be grouped by classes of property. | | | | | | | |
| Description (a) | | Balance first  of year (b) | | Charges during year (c) | Credits  during year (d) | | Balance end  of year (e) |
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| (121) **Total Nonutility Property** | |  | |  |  | |  |
| (122) Less: Accumulated Prov. for Depreciation and Amortization of Nonutility Property | |  | |  |  | |  |
| **Net Nonutility Property** | |  | |  |  | |  |

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| **INVESTMENTS AND FUNDS (Accts. 123 - 127, incl.)** | | | | |
| 1. Report, with separate subheadings for each account, the securities owned by the utility; include date of issue and date of maturity in description of any debt securities owned. Designate any securities pledged and explain purpose in footnote. Minor investments included in Acct. 124 may be grouped by classes. 2. Report separately each fund account showing nature of assets included therein and list any securities included in fund accounts. | | | | |
| Name of issuing company and description of security | Interest or dividend rate | Par value per share | No. of shares or principal amount | Book cost at end of year |
| (a) | (b) | (c) | (d) | (e) |
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| **NOTES RECEIVABLE (Acct. 144)** | | | | | | | | | | | | |
| Provide any notes discounted or pledged. Minor items may be grouped by classes showing number of such items. | | | | | | | | | | | | |
| Name of maker and purpose for which received (a) | | | | | Date of issue (b) | | Date of maturity (c) | | Int. rate (d) | | Amount  end of year (e) | |
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| **Total** | | | | |  | |  | |  | |  | |
| **CUSTOMER ACCOUNTS RECEIVABLE (Accts. 141-142)** | | | | | | | | | | | | |
| Account No. | Particulars (a) | | | | | | | | | | Amount  end of year (b) | |
| 141 | Customer accounts receivable | | | | | | | | | |  | |
|  | Utility service | | | | | | | | | |  | |
|  | Merchandising, jobbing, and contract work | | | | | | | | | |  | |
| 141 | **Total** | | | | | | | | | |  | |
|  |  | | | | | | | | | |  | |
| 142 | Other accounts receivable | | | | | | | | | |  | |
|  | Officers and employees | | | | | | | | | |  | |
|  | Subscriptions to capital stock | | | | | | | | | |  | |
|  | All other (list separately only the large or unusual items): | | | | | | | | | |  | |
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|  | **Total** | | | | | | | | | |  | |
| **ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Acct. 143)** | | | | | | | | | | | | |
| Particulars (a) | | Balance first of year (b) | Provision for uncollectible during year (c) | | | Net changes during year | | | | Other items dr. or (cr.) (f) | | Balance  end of  year (g) |
| Accounts written off (d) | | Collection of Accounts written off (credit) (e) | |
| Utility customers | |  |  | | |  | |  | |  | |  |
| Mdse., jobbing, and cont. work | |  |  | | |  | |  | |  | |  |
| Officers and employees | |  |  | | |  | |  | |  | |  |
| Other | |  |  | | |  | |  | |  | |  |
|  | |  |  | | |  | |  | |  | |  |
| **Total** | |  |  | | |  | |  | |  | |  |
| Loss on utility accounts: | |  |  | | |  | |  | |  | |  |
| Accounts written off | |  |  | | |  | |  | |  | |  |
| Collection of such accounts previously written off | | | | | |  | |  | |  | |  |
| **Net loss** | |  | |  | |  | |  | |  | |  |

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| **RECEIVABLES FROM ASSOCIATED COMPANIES (Accts. 145 - 146)** Provide any notes pledged or discounted. Show in column (a) date of issue, maturity date, and interest rate for any notes receivable. | | | |
| Name of Company (a) | | Amount end of year | |
| Notes receivable (Acct. 146) (b) | Accounts receivable (Acct. 145) (c) |
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| **MATERIALS AND SUPPLIES AT END OF YEAR (151, 152, 153, 161)** | | | |
| Account No. | Particulars (a) | (b) | (c) |
| 151 | Plant materials and operating supplies |  |  |
| 152 | Merchandise |  |  |
| 153 | Other materials and supplies |  |  |
| 161 | Stores expense |  |  |
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|  |  |  |  |
|  | **Total** |  |  |
|  | Allocation of above total by department and other functions: |  |  |
|  | Water utility |  |  |
|  | Merchandise department |  |  |
|  | Other non-utility departments |  |  |
|  |  |  |  |
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|  |  |  |  |
| **Total** | |  |  |
| **FUEL COST (By Types) AND QUANTITIES USED** Report below the quantity and cost of each type of fuel included in Acct. 151 at end of year. | | Units  (d) | Cost  (e) |
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| **PREPAYMENTS (Acct. 162)** | | | | | | | |
| Class of prepayments (a) | | | | | | Balance end  of year (b) | |
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|  | | | | | |  | |
| **Total** | | | | | |  | |
| **MISCELLANEOUS CURRENT AND ACCRUED ASSETS (Acct. 174)** Minor items may be grouped by classes, showing number of such items. | | | | | | | |
| Description of assets (a) | | | | | | Balance end  of year (b) | |
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| **Total** | | | | | |  | |
| **EXTRAORDINARY PROPERTY LOSSES (Acct. 182)** Include under description the date loss incurred and the period over which loss is being amortized, and reference to Commission authorization for such amortization | | | | | | | |
| Description of property loss (a) | | Total amount of loss (b) | | Total amount written off (c) | | Balance end  of year (d) | | |
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| **Total** | |  | |  | |  | | |
| **PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Acct. 183)** Items of less than $5,000 for Class B utilities and  $10,000 for Class A utilities, may be grouped by classes. | | | | | | | |
| Description and purpose of project (a) | Balance first of year (b) | | Charges during year (c) | Credits during year | | | Balance end  of year (f) |
| Acct. no. charged. (d) | Amount (e) | |
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| **Total** |  | |  |  |  | |  |

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| **UNAMORTIZED DEBT DISCOUNT AND UNAMORTIZED PREMIUM OF DEBT ACCOUNT: (181)**  Report below the particulars requested with respect to the unamortized debt discount and expense or net premium applicable to each class and series of long-term debt. Show separately any unamortized debt discount and expense or call premiums applicable to refunded issue, including separate subtotal. Show in column (a) the method of amortization for each amount of debt discount and expense or premium. In column (b) show principal amount of debt on which the total discount and expense or premium, shown in column (c), was incurred. Explain any charges or credits in columns (e) and (f) other than amortization to Account 428 or 429. | | | | | | |
| (a) | Prin. Amt. of debt to which disc. And exp. or net premiums relate (b) | Total discount and expense or (net premiums) (c) | Balance first of year (d) | Charges during year (e) | Credits during year (f) | Balance end  of year (g) |
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| **Total** |  |  |  |  |  |  |

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| **MISCELLANEOUS DEFERRED DEBITS (Acct. 186)**  Show period of amortization for any item being amortized. Minor items may be grouped by classes, showing number of such items. Exclude items charged to and cleared from account during the year. | | | | | | |
| Description of items or projects (a) | Balance first of year (b) | Charges during year (c) | Credits during year | | | Balance end  of year (f) |
| Acct. no. changed. (d) | Amount (e) | |
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| **Total** |  |  |  |  | |  |
| **CLEARING ACCOUNTS (Acct. 184)**  Show all clearing accounts maintained during the year, even though no balance remains in account at end of year. | | | | | | |
| Name of account (a) | | | | | Balance end  of year (b) | |
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| **Total** | | | | |  | |

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| **CONSTRUCTION OVERHEADS**  Report below the total overheads and the total direct cost of construction for the year  of plant accounts (production, transmission, etc.) | | | |
| Utility department and functional group of plant (a) | Direct construction costs (b) | Construction Overhead | |
| Amount (c) | Percent (d) |
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| **Total** |  |  |  |
| Report below the kinds of construction overheads for the year according to the titles used by the utility. Taxes during construction and interest during construction should be shown as separate items. | | | |
| Class of overhead (e) | | Amount charged construction (f) | Percent of construction  in col. (b) (g) |
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| **Total** | |  |  |
| Report below the interest rate used and the practices of utility in capitalizing interest during construction. | | | |
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| **CAPITAL STOCK ACCOUNTS AT END OF YEAR** | | | | | | | | | |
| Class and Series (a) | Shares authorized by charter (b) | Par value per share (c) | Call price end of year (d) | Account 201 and 204 per balance sheet | | Acct.216 Reacquired Stock | | | Acct. 213 Capital Stock Expense (i) |
| Shares (e) | Amount (f) | Shares (g) | Amount (h) | |
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| **OTHER CAPITAL LIABILITY (Accts. 202, 203, 205, 206, and 212)** | | | | | | | | | |
| Explanation (a) | | | | | | | | Amount Dec. 31 (b) | |
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| **LONG-TERM DEBT (Accts. 221 - 224)** Report data requested and show total for each long-term debt account at end of year. | | | | | | | |
| Description of debt (a) | Nominal date of issue (b) | Nominal date of maturity (c) | Interest rate (d) | General call price end of year (e) | Held by utility | | Amount Outstanding (h) |
| Reacquired bonds (f) | Sinking and other funds (g) |
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| **OTHER PAID-IN-CAPITAL (Accts. 207 - 211)** | | | | | | | | | | |
| Account No. | Particulars (a) | | Balance first of year (b) | | Balance end of year (c) | | | | Increase or (Decrease) (d) | |
| 207 | Premium on capital stock | |  | |  | | | |  | |
| 209 | Reduction in par or stated value of capital stock | |  | |  | | | |  | |
| 210 | Gain on resale or cancellation of reacquired cap. stock | |  | |  | | | |  | |
| 211 | Other paid-in capital | |  | |  | | | |  | |
| **Total** | | |  | |  | | | |  | |
| Explain changes during year: | | |  | |  | | | |  | |
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| **EARNED SURPLUS (Accts. 214, 215, 216)** | | | | |  | | | |  | |
| Particulars (a) | | | | Acct. 215 (b) | | | | Acct. 216 (c) | | |
| Balance first of year | | | |  | | |  | | | |
| Changes during year (explain in detail): | | | |  | | |  | | | |
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| **Balance end of year** | | | |  | | |  | | | |
| **NOTES PAYABLE (Acct. 232)** | | | | | | | | | | |
| Name of payee and purpose for which issued (a) | | Date of note (b) | | Date of maturity (c) | | Interest rate (d) | | | | Balance end of year (e) |
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| **Total** | |  | |  | |  | | | |  |

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| **PAYABLES TO ASSOCIATED COMPANIES (Accts. 233 - 234)** Include in column (a) description of any notes payable including date of issue, date of maturity, and interest rate. | | | | | | | |
| Name of Company (a) | | | | Amounts at end of year | | | |
| Notes payable (b) | | Accounts payable (c) | |
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| **Total** | | | |  | |  | |
| **INTEREST ACCRUED (Acct. 237)** | | | | | | | |
| Class of debt (a) | | | | | | Balance end of year (b) | |
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| **Total** | | | | | |  | |
| **MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Acct. 241)** Minor items may be grouped by classes. | | | | | | | |
| Description (a) | | | | | | Balance end of year (b) | |
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| **Total** | | | | | |  | |
| **ACCRUED TAXES (Acct. 236)**   1. The balance of accruals for income taxes should be classified by the years to which the tax is applicable. 2. The balance of any accruals materially in excess of the liability admitted by the tax returns of the utility shall be transferred from this account and recorded in an appropriately designated reserve account. | | | | | | | |
| Kind of tax (a) | Balance first of year (b) | Amounts accrued (c) | Payments during year (d) | | Other items dr. or (cr.) (e) | | Balance end of year (f) |
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| **RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR INCOME TAXES**   1. Provide a reconciliation of net income for the year with estimated taxable income tax accruals and show computation of tax accruals. 2. If utility is member of a group which files a consolidated tax return, reconcile reported net income with federal taxable income as if a separate tax return been filed. Report names of companies in consolidated group and basis of allocation of tax liability among members of the group. | | |
|  | Amount | |
| State | Federal |
| Net Income for year as reported (page 30) |  |  |
| Adjustments made to determine taxable income (list additional income and unallowable deductions first, followed by additional deductions and non-taxable income): |  |  |
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| **NOTES AND EXPLANATIONS RE: TAXES** | | | | | |
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| **ADVANCES FOR CONSTRUCTION (Account 252)** Report below the information requested concerning customers' advances for construction. | | | | | |
| Class of Utility Service (a) | Balance Beginning of Year (b) | Debits | | Credits (e) | Balance End of Year (f) |
| Amount Credited (c) | Amount (d) |
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| **Total** |  |  |  |  |  |

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| **DISTRIBUTION OF TAXES TO ACCOUNTS**  Report below the accounts and functions charged with taxes accrued and taxes cleared from prepaid accounts during the year. Where allocation is necessary, explain the basis used. Report in footnote the amounts and kinds of taxes cleared from prepaid taxes, if any. | | | | | | | | | | | | | | | | | | | | |
| Account Number or function charged (a) | | | Real Estate and Personal Property Taxes (b) | | State income tax (c) | Federal income tax (d) | | FICA and Fed. and state unemployment tax (e) | | | | Local property tax (f) | | | State and local taxes other than Iowa (g) | | Other taxes (h) | | | Total (i) |
| Accts. 408, 409, 410, and 411 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 408.11 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 408.12 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 408.13 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 408.20 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 409.10 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 409.11 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 409.13 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 409.20 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 410.10 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 410.11 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 410.20 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 411.10 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 411.11 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| 411.20 | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
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| Clearing accounts | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| Construction | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| Other (specify): | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
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| **Total** | | |  | |  |  | |  | | | |  | | |  | |  | | |  |
| **PROPERTY INSURANCE AND INJURIES AND DAMAGES RESERVES (Accts. 261 - 262)** | | | | | | | | | | | | | | | | | | | | |
| Particulars (a) | | | | | | | | | | | | | Acct. 261 (b) | | | | | Acct. 262 (c) | | |
| Balance first of year | | | | | | | | | | | | |  | | | | |  | | |
| Additions during year (specify utility and account charged): | | | | | | | | | | | | |  | | | | |  | | |
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| Total Additions | | | | | | | | | | | | |  | | | | |  | | |
| Deductions during year (specify): | | | | | | | | | | | | |  | | | | |  | | |
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| **Total Deductions** | | | | | | | | | | | | |  | | | | |  | | |
| **Net increase or (decrease) during year** | | | | | | | | | | | | |  | | | | |  | | |
| **Balance end of year** | | | | | | | | | | | | |  | | | | |  | | |
| Explain nature of risks for which above reserves have been established and give actual or estimated liability for claims at end of year. | | | | | | | | | | | | | | | | | | | | |
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| **OTHER RESERVES (Accts. 263, 265)** | | | | | | | | | | | | | | | | | | | | |
| Name and purpose of each reserve (a) | | | | | | | | | | | | | | | | | Balance end of year (b) | | | |
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| **CONTRIBUTIONS IN AID OF CONSTRUCTION (Acct. 271)** | | | | | | | | | | | | | | | | | | | | |
| Class of utility service (a) | | | | Balance first of year | | | Credits  during year (c) | | | Charges during year | | | | | | | | | Balance end of year (f) | |
| Acct. no. credited (d) | | | | Amount (e) | | | | |
| Water | | | |  | | |  | | |  | | | |  | | | | |  | |
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| **Total** | | | |  | | |  | | |  | | | |  | | | | |  | |
| **INCOME STATEMENT FOR YEAR \_\_\_\_\_** | | | | | | | | | | | | | | | | | | | | | | |
| **Acct. No.**  **(a)** | | | **Account Name**  **(b)** | | | | | | | | | **Current Year**  **(c)** | | | | | **Previous Year**  **(d)** | | | | | |
| **UTILITY OPERATING INCOME** | | | | | | | | | | | | | | | | | | | | | | |
| 400 | | | Operating Revenues | | | | | | | | |  | | | | |  | | | | | |
| 401 | | | Operating Expenses | | | | | | | | |  | | | | |  | | | | | |
| 403 | | | Depreciation Expenses | | | | | | | | |  | | | | |  | | | | | |
| 406 | | | Amortization of Utility Plant Acquisition Adjustment | | | | | | | | |  | | | | |  | | | | | |
| 407 | | | Amortization Expense | | | | | | | | |  | | | | |  | | | | | |
| 408 | | | Taxes other than Income | | | | | | | | |  | | | | |  | | | | | |
| 409 | | | Income Taxes | | | | | | | | |  | | | | |  | | | | | |
| 410 | | | Deferred Federal Income Tax | | | | | | | | |  | | | | |  | | | | | |
| 410 | | | Deferred State Income Tax | | | | | | | | |  | | | | |  | | | | | |
| 411 | | | Provision for Deferred Income Taxes | | | | | | | | |  | | | | |  | | | | | |
| 412 | | | Investment Tax Credits Deferred to Future Periods | | | | | | | | |  | | | | |  | | | | | |
| 412 | | | Investment Tax Credits Restored to Operating Income | | | | | | | | |  | | | | |  | | | | | |
|  | | | **Total Utility Operating Expenses** | | | | | | | | |  | | | | |  | | | | | |
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| **Utility Operating Income** | | | | | | | | | | | | | | | | | | | | | | |
| 413 | | | Income From Utility Plant Leased to Others | | | | | | | | |  | | | | |  | | | | | |
| 414 | | | Gains (Losses) From Disposition of Utility Property | | | | | | | | |  | | | | |  | | | | | |
|  | | | **Total Utility Operating Income** | | | | | | | | |  | | | | |  | | | | | |
|  | | |  | | | | | | | | |  | | | | |  | | | | | |
| **Other Operating Income** | | | | | | | | | | | | | | | | | | | | | | |
| 409 | | | Income Taxes | | | | | | | | |  | | | | |  | | | | | |
| 415 | | | Revenues from Merchandising, Jobbing, and Contract Work | | | | | | | | |  | | | | |  | | | | | |
| 416 | | | Cost and Expenses from Merchandising, Jobbing, and Contract Work | | | | | | | | |  | | | | |  | | | | | |
| 419 | | | Interest and Dividend Income | | | | | | | | |  | | | | |  | | | | | |
| 420 | | | Allowance for Funds Used During Construction | | | | | | | | |  | | | | |  | | | | | |
| 421 | | | Non-utility Income | | | | | | | | |  | | | | |  | | | | | |
| 426 | | | Miscellaneous Non-utility Expenses | | | | | | | | |  | | | | |  | | | | | |
|  | | | **Total Other Income and Deductions** | | | | | | | | |  | | | | |  | | | | | |
|  | | |  | | | | | | | | |  | | | | |  | | | | | |
| **Interest Expense** | | | | | | | | | | | | | | | | | | | | | | |
| 427 | | | Interest Expense | | | | | | | | |  | | | | |  | | | | | |
| 428 | | | Amortization of Debt Discount and Expense | | | | | | | | |  | | | | |  | | | | | |
| 429 | | | Amortization of Premium on Debt | | | | | | | | |  | | | | |  | | | | | |
|  | | | **Total interest Expense** | | | | | | | | |  | | | | |  | | | | | |
| **Extraordinary Item** | | | | | | | | | | | | | | | | | | | | | | |
| 433 | | | Extraordinary Income | | | | | | | | |  | | | | |  | | | | | |
| 434 | | | Extraordinary Deductions | | | | | | | | |  | | | | |  | | | | | |
| 409 | | | Income Taxes, Extraordinary Items | | | | | | | | |  | | | | |  | | | | | |
|  | | | **Total Extraordinary Items** | | | | | | | | |  | | | | |  | | | | | |
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|  | | | **NET INCOME** | | | | | | | | |  | | | | |  | | | | | |
| **STATEMENT OF RETAINED EARNINGS FOR THE YEAR** | | | | | | | | | | | | | | | | | | | | |
| 1. Each credit and debit during the year should be identified as to the retained earnings account in which recorded and the contra-primary account affected shown in column (b). 2. For each reservation or appropriation of retained earnings, state the purpose and amount. | | | | | | | | | 1. Dividends should be shown for each class and series of capital stock. Show amounts of dividends per share. 2. Show separately the state and federal income tax effect of items shown in Account 439 and give a brief description of each adjustment. | | | | | | | | | | | |
| Account No. | Item (a) | | | | | | | | | | | | | Contra Prim. Acct. Affected (b) | | | | | Amount (c) | |
| 215 | Un-Appropriated Retained Earnings | | | | | | | | | | | | |  | | | | |  | |
| Balance beginning of year | | | | | | | | | | | | | |  | | | | |  | |
| Changes (identify by prescribed retained earnings accounts) | | | | | | | | | | | | | |  | | | | |  | |
| 439 | Adjustments to Retained Earnings | | | | | | | | | | | | |  | | | | |  | |
| Credits | | | | | | | | | | | | | |  | | | | |  | |
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| 439 | **Total Credits to Retained Earnings** | | | | | | | | | | | | |  | | | | |  | |
| Debits: | | | | | | | | | | | | | |  | | | | |  | |
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| 439 | **Total Debits to Retained Earnings** | | | | | | | | | | | | |  | | | | |  | |
| 435 | Balance Transferred from Income | | | | | | | | | | | | |  | | | | |  | |
| 436 | Appropriations of Retained Earnings | | | | | | | | | | | | |  | | | | |  | |
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| 436 | **Total Appropriations of Retained Earnings** | | | | | | | | | | | | |  | | | | |  | |
| 437 | Dividends Declared - Preferred Stock | | | | | | | | | | | | |  | | | | |  | |
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| 437 | **Total Dividends Declared - Preferred Stock** | | | | | | | | | | | | |  | | | | |  | |
| 438 | Dividends Declared - Common Stock | | | | | | | | | | | | |  | | | | |  | |
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| **438** | **Total Dividends Declared - Common Stock** | | | | | | | | | | | | |  | | | | |  | |
|  | | | | | | | | | | | | | |  | | | | |  | |
| **Balance - End of Year** | | | | | | | | | | | | | |  | | | | |  | |
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| 214 | Appropriated Retained Earnings | | | | | | | | | | | | |  | | | | |  | |
| State balance and purpose of each appropriated retained earnings amount at end-of-year and give accounting entries for any applications of appropriated retained earnings during the year. | | | | | | | | | | | | | |  | | | | |  | |
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| 214 | **Total Appropriated Earnings** | | | | | | | | | | | | |  | | | | |  | |
| 214, 215 | **Total Retained Earnings** | | | | | | | | | | | | |  | | | | |  | |
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| **Notes to Statement of Retained Earnings for the Year** | | | | | | | | | | | | | |  | | | | |  | |
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| **STATEMENT OF CHANGES IN FINANCIAL POSITION** | |
| Sources of Funds (a) | Amount (b) |
| Funds from Operations: |  |
| Net Income |  |
| Principal Non-cash charges (credits) to Income |  |
| Depreciation and Depletion |  |
| Amortization of Financing and Deferred Maintenance |  |
| Provision for Deferred or Future Income Taxes (net) |  |
| Investment Tax Credit Adjustments |  |
| Other (Net) |  |
| Total Funds from Operations |  |
|  |  |
| Funds from Outside Sources (new money) |  |
| Long-Term Debt |  |
| Preferred Stock |  |
| Common Stock |  |
| Net Increase in Short-Term Debt |  |
| Other (Net) |  |
| Total Funds from Outside Sources |  |
|  |  |
| Sale of Non-Current Assets |  |
| Other (Net) |  |
|  |  |
| **Total Sources of Funds** |  |
| **APPLICATION OF FUNDS** | |
| Construction and Plant Expenditures (include Land) |  |
| Gross Additions to Utility Plant |  |
| Gross Additions to Common Utility Plant |  |
| Gross Additions to Non-Utility Plant |  |
| Other: |  |
| Total Applications to Construction and Plant Expenditures |  |
| Dividends on Preferred Stock |  |
| Dividends on Common Stock |  |
| Funds for Retirement of Securities and Short-Term Debt: |  |
| Long-Term Debt |  |
| Preferred Stock |  |
| Redemption of Capital Stock |  |
| Net Decrease in Short-Term Debt |  |
| Other (Net): |  |
| Purchase of Other Non-Current Assets |  |
| Other (Net) |  |
|  |  |
| **Total Application of Funds** |  |

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| **INVESTMENT TAX CREDITS GENERATED AND UTILIZED** | | | | | | | | | | | | | |
| 1. This schedule shall be prepared by the reporting company regardless of the method of accounting adopted for the investment tax credits. By footnote, state the method of accounting adopted, and whether the company has consented to pass the entire amount of tax credits on to customers in the year used to reduce taxes and, if so, state the amount of such credits passed on. 2. As indicated in column (a), the schedule shall show each year's activities commencing with 1962 and shall separately identify the data for 3 percent (3%) and 7 percent (7%) credits. 3. Report in column (b) the amount of investment tax credits generated from properties acquired for use in public utility and license operations and report in column (c) the amount of such generated credits utilized | | | | | | in computing the annual income taxes. If there are other utility or nonutility operations, show any applicable generated and utilized investment tax credits in a footnote. Also explain by footnote any adjustment to columns (b), (c) and (d) such as for corrections, etc., or carry back of unused credits.   1. Report in column (d) the weighted-average useful life of all properties used in computing the investment tax credits in column (b). 2. Show by footnote any unused credits available at end of each year for carry forward as a reduction of taxes in subsequent years. 3. Separate amounts according to classification of utility. | | | | | | | |
| Year (a) | Credit Generated for Year (b) | | | | Credit Utilized for Year (b) | | | | | Wgtd-Ave Useful Life of Property (c) | | | |
| 1962 3% |  | | | |  | | | | |  | | | |
| thru 7% |  | | | |  | | | | |  | | | |
| 1974 |  | | | |  | | | | |  | | | |
|  |  | | | |  | | | | |  | | | |
| 1975 3% |  | | | |  | | | | |  | | | |
| and 7% |  | | | |  | | | | |  | | | |
| 1976 10% |  | | | |  | | | | |  | | | |
| 11% |  | | | |  | | | | |  | | | |
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| 1977 10% |  | | | |  | | | | |  | | | |
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| 1978 10% |  | | | |  | | | | |  | | | |
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| 1979 10% |  | | | |  | | | | |  | | | |
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| 1980 10% |  | | | |  | | | | |  | | | |
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| 1981 10% |  | | | |  | | | | |  | | | |
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| 1982 10% |  | | | |  | | | | |  | | | |
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| 1983 10% |  | | | |  | | | | |  | | | |
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| 1984 10% |  | | | |  | | | | |  | | | |
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| 1985 10% |  | | | |  | | | | |  | | | |
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| 1986 10% |  | | | |  | | | | |  | | | |
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| 1987 10% |  | | | |  | | | | |  | | | |
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| 1988 10% |  | | | |  | | | | |  | | | |
| **ACCUMULATED DEFERRED INVESTMENT TAX CEDITS (Account 255)** | | | | | | | | | | | | | |
| Report as specified below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. | | | | | | Explain by footnote any correction adjustments to the account balance, shown in column (g). Include in column (i) the average period over which the tax credits are amortized. | | | | | | | |
| Account Subdivisions (a) | Balance Beginning of Year (b) | Deferred for Year | | | Allocations to Current Year’s Income | | | | Adjustments (g) | | Balance End of Year (h) | | Average Period of Allocation to Income (i) |
| Account No. (c) | Amount (d) | | Account No. (e) | | Amount (f) | |
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| **ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED AMORTIZATION (Account 281)** | | | | | | | | | | | | | |
| 1. Report the information requested below concerning the respondent's accounting for deferred income taxes relating to amortizable property. | | | | | | 1. In the space provided, furnish explanations, including the following in columnar order:   (a) State each certification number with a brief description of property.  (b) Total and amortizable costs of such property. | | | | | | | |
| Account Subdivisions (a) | | | | Balance Beginning of Year (b) | | | | Changes During Year | | | | | |
| Amounts Debited Account 410.1 (c) | | | | Amounts Credited Account 411.1 (d) | |
| Accelerated Amortization (Acct. 281) | | | |  | | | |  | | | |  | |
| Water | | | |  | | | |  | | | |  | |
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| Sewer | | | |  | | | |  | | | |  | |
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| Other | | | |  | | | |  | | | |  | |
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| **Total** (Account 281) | | | |  | | | |  | | | |  | |
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| **Classification of Total** | | | |  | | | |  | | | |  | |
| Federal Income Tax | | | |  | | | |  | | | |  | |
| State Income Tax | | | |  | | | |  | | | |  | |
| Local Income Tax | | | |  | | | |  | | | |  | |
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| **ACCUMULATED DEFERRED INCOME TAXES – ACCELERATED AMORTIZATION (Account 281) cont.** | | | | | | | |
| (c) Date amortization for tax purposes commenced.  (d) "Normal" depreciation rate used in computing the deferred tax.  (e) Tax rate used to originally defer amounts and the tax rate used during the current | | | | year to amortize previous deferrals.   1. Other (specify) - include deferrals relating to other income and deductions. 2. Use separate pages as required. | | | |
| Changes During Year | | Adjustments | | | | | Balance End of Year (k) |
| Amounts Debited Account 410.2 (e) | Amounts Credited Account 411.2 (f) | Debits | | | Credits | |
| Acct. No. (g) | Amount (h) | | Acct. No. (i) | Amount (j) |
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| **ACCUMULATED DEFERRED INCOME TAXES – LIBERALIZED DEPRECIATION (Account 282)** | | | | | |
| 1. Report the information requested below concerning the respondent's accounting for deferred income taxes relating property not subject to accelerated amortization. 2. In the space provided below furnish explanations, including the following:   (a) State the general method or methods of liberalized depreciation being used (sum of years digits, declining balance, etc.,), estimated lives useful lives, guideline class life, etc., and classes of plant to which each method is being applied and date method was adopted.  (b) Furnish a table for each year, 1954 to date of this report, the annual amounts of tax deferrals, and with respect to each year's tax deferral, the total debits which have been accounted for as credits to Account 411.2 Provision for Deferred Income Taxes - Cr., | | | | | |
| Account Subdivisions (a) | Balance Beginning of Year (b) | Changes During Year | | Changes During Year | |
| Amts. Debited Account 410.1 (c) | Amts. Credited Account 411.1 (d) | Amts. Debited Account 410.2 (e) | Amts. Credited Account 411.2 (f) |
| Account 282 |  |  |  |  |  |
| Water |  |  |  |  |  |
| Sewer |  |  |  |  |  |
| Other |  |  |  |  |  |
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| **Total** (Account 282) |  |  |  |  |  |
|  |  |  |  |  |  |
| **Classification of Totals:** |  |  |  |  |  |
| Federal Income Tax |  |  |  |  |  |
| State Income Tax |  |  |  |  |  |
| Local Income Tax |  |  |  |  |  |

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| **ACCUMULATED DEFERRED INCOME TAXES – LIBERALIZED DEPRECIATION (Account 282) cont.** | | | | |
| Other Income and Deductions, or comparable account of previous system of accounts. Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalize tax rate, etc.). Also explain the basis used to defer amounts for the latest year (straight-line tax rate to liberalize tax rate, etc.). State whether the accounting for liberalized depreciation has been directed or approved by any Commission.   1. Other (specify) - include deferrals relating to other income and deductions. 2. Use separated pages as required. | | | | |
| Adjustments | | | | Balance End of Year (k) |
| Debits | | Credits | |
| Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) |
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| **ACCUMULATED DEFERRED INCOME TAXES – OTHER (Account 283)** | | | | | |
| 1. Report the information requested below concerning the respondent's accounting for deferred income taxes relating amounts recorded in Account 283. 2. In the space provided below:   (a) Include amounts relating to insignificant items under Other. | | | | | |
| Account Subdivisions (a) | Balance Beginning of Year (b) | Changes During Year | | Changes During Year | |
| Amts. Debited Account 410.1 (c) | Amts. Credited Account 411.1 (d) | Amts. Debited Account 410.2 (e) | Amts. Credited Account 411.2 (f) |
| Account 283 |  |  |  |  |  |
| Water |  |  |  |  |  |
| **Total Water** |  |  |  |  |  |
| Sewer |  |  |  |  |  |
| **Total Sewer** |  |  |  |  |  |
| Other (specify) |  |  |  |  |  |
|  |  |  |  |  |  |
| **Total Other** |  |  |  |  |  |
| **Total Account** 283 |  |  |  |  |  |
|  |  |  |  |  |  |
| **Classification of Totals:** |  |  |  |  |  |
| Federal Income Tax |  |  |  |  |  |
| State Income Tax |  |  |  |  |  |
| Local Income Tax |  |  |  |  |  |

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| **ACCUMULATED DEFERRED INCOME TAXES – OTHER (Account 283) cont.** | | | | |
| 1. Other (specify) - include deferrals relating to other income and deductions. 2. Use separated pages as required. | | | | |
| Adjustments | | | | Balance End of Year (k) |
| Debits | | Credits | |
| Acct. No. (g) | Amount (h) | Acct. No. (i) | Amount (j) |
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| **INCOME FROM UTILITY PLANT LEASED TO OTHERS (Accts. 413)**  Provide below the particulars concerning revenues, expenses, and net income from lease of utility plant constituting a distinct operating unit or system. Report data for each lease arrangement. Use additional sheets if necessary. | | | | | | |
| Particulars (a) | | | Total (b) | (c) | | (d) |
| Rentals received (specify from whom received and property leased): | | |  |  | |  |
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| (413) **Total rentals** | | |  |  | |  |
| Expenses: | | |  |  | |  |
| Operation and maintenance | | |  |  | |  |
| Depreciation expense | | |  |  | |  |
| Amortization expense | | |  |  | |  |
| Taxes other than income taxes | | |  |  | |  |
| Income taxes | | |  |  | |  |
|  | | |  |  | |  |
| (413) **Total expenses** | | |  |  | |  |
|  | | |  |  | |  |
| Income from utility plant leased to others | | |  |  | |  |
| **INCOME FROM MERCHANDISING, JOBBING AND CONTRACT WORK (Accts. 415-416)** | | | | | | |
| Particulars (a) | | | Water (b) | (c) | | Total (d) |
| Sales: | | |  |  | |  |
| Gross sales | | |  |  | |  |
| Deductions: | | |  |  | |  |
| Discounts and allowances | | |  |  | |  |
| Merchandise returns | | |  |  | |  |
| **Total deductions** | | |  |  | |  |
| Net sales | | |  |  | |  |
| Cost of sales | | |  |  | |  |
| Gross profit from sales | | |  |  | |  |
| Expenses (list below expenses by major classes including the following: | | | | | |  |
| Depreciation expense | | | | | |  |
| Customer accounts expense | | | | | |  |
| Employee pensions and benefits | | | | | |  |
| Administrative and general expenses | | | | | |  |
| Taxes other than income taxes | | | | | |  |
| Income taxes | | | | | |  |
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| **Total expenses** | | | | | |  |
| **Net income from merchandising, jobbing, and contract work** | | | | | |  |
| **NON-OPERATING RENTAL INCOME (Acct. 421)** | | | | | | |
| Name of lessee and description of property (a) | | | | | Amount (b) | |
| Rent revenue (list major items separately, others may be grouped): | | | | |  | |
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| **Total rent revenue** | | | | |  | |
| Expenses: | | | | |  | |
| Operation and maintenance | | | | |  | |
| Depreciation | | | | |  | |
| Taxes other than income taxes | | | | |  | |
| Income taxes | | | | |  | |
|  | | | | |  | |
|  | | | | |  | |
| **Total expenses** | | | | |  | |
| **Non-operating rental income** | | | | |  | |
| **INTEREST AND DIVIDEND INCOME (Acct. 419)** | | | | | | |
| Security or account on which received (a) | Interest or Dividend rate (c) | | | | Amount (b) | |
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| **Total interest and dividends** |  | | | |  | |
| Expenses applicable to above (as listed below) |  | | | |  | |
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| **Total expenses** |  | | | |  | |
| **Net interest and dividend income** |  | | | |  | |
| **OTHER INCOME AND DEDUCTIONS (Accts. 419, 420, 421, 425, 426)** Report details of items included in Accts. 419, 420, 421,425, and 426, if not reported elsewhere, showing the data for each account separately below. | | | | | | |
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| **INTEREST CHARGES (Accts. 427)** | | | | | | |
| Class of debt on which payable (a) | | Interest | | | | |
| Rate (b) | | | Amount (c) | |
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| **Total** | |  | | |  | |

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| **DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS** Report data requested, for accounts as indicated, for the utility as a whole. | |
| Description of Item (a) | Amount (b) |
| Acct.631-639 OUTSIDE SERVICES EMPLOYED- State total cost (actual amount spent and not accruals), nature of service, and name of each person who was paid $5,000 or more for services includable in this account.  (NOTE: the total amount reported may not match the amounts reported on pages 58 through 62) |  |
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| **Total** |  |
| Acct. 656, 657, 659 PROPERTY INSURANCE - List below major classes of expenses and also state extent to which utility is self-insurer against insurable risks to its property: |  |
| Premiums for insurance |  |
| Dividends received from insurance companies - cr. |  |
| Amounts credited to acct. 261, Property Insurance Reserve |  |
| Other expenses (list major classes): |  |
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| **Total** |  |
| Acct.658 - INJURIES AND DAMAGES - List below major classes of expense. Also, state extent to which utility is self-insurer against risks of injuries and damages to employees or to others: |  |
| Premiums for insurance |  |
| Dividends received from insurance companies - cr. |  |
| Amounts credited to acct. 262, Injuries and Damages reserves |  |
| Expenses of investigating and adjusting claims |  |
| Costs of safety and accident-prevention activities |  |
| Other expenses (list major classes): |  |
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| **Total** |  |

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| **DETAIL OF CERTAIN GENERAL EXPENSE ACCOUNTS (Cont.)** | | | | | | | | | |
| Description of Item (a) | | | | | | | Amount (b) | | |
| Acct. 604 EMPLOYEE PENSIONS AND BENEFITS – Report total amount for utility below and show credit for amounts transferred to construction or other accounts, leaving the net balance in Acct. 604. | | | | | | |  | | |
| Pensions & OPEB accruals for payments to fund | | | | | | |  | | |
| Pension payments under unfunded basis | | | | | | |  | | |
| Employees' benefits (life, health, accident and hospital insurance, etc.) | | | | | | |  | | |
| Expense of educational and recreational activities for employees | | | | | | |  | | |
| Other expenses (list major items): | | | | | | |  | | |
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| **Total** | | | | | | |  | | |
| Acct.666-667 - - REGULATORY COMMISSION EXPENSES   1. Give the particulars requested below concerning all expenses incurred during the year in connection with formal cases before regulatory Commission, or other regulatory bodies, or cases in which such a body was a party. | | | | 1. Include in description of case the name of the regulatory body and case or docket number. 2. Include as expenses charged off during the year (column g) the amount of any deferred regulatory commission expenses amortized for year. | | | | | |
| Description of Case (a) | Expenses Incurred During Year | | | | Transferred to Misc. Deferred Debits (Acct. 186) (e) | Charged Off During Year | | | |
| Assessed by Regulatory Commission (b) | Expenses of Utility (c) | Total (d) | | Account No. (f) | | | Amount (g) |
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| **Total** |  |  |  | |  |  | | |  |
| Amortization of Deferred Regulatory Commission Expense for previous years. | | | | | |  | | |  |
| **Total Charged Off During Year** | | | | | |  | | |  |
| Acct.675 - MISCELLANEOUS GENERAL EXPENSES | | | | | | | |  | |
| Industry association dues | | | | | | | |  | |
| Other experimental and general research expenses | | | | | | | |  | |
| Expenses of corporate organization and of servicing outstanding securities of utility | | | | | | | |  | |
| National institutional advertising expenses | | | | | | | |  | |
| Local institutional advertising expenses | | | | | | | |  | |
| Directors' fees and expenses | | | | | | | |  | |
| Other expenses (list major items) | | | | | | | |  | |
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| **Total** | | | | | | | |  | |

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| **JOINT EXPENSES – DEBIT AND CREDIT** (Water) | | | | | | | |
| 1. This schedule is intended to provide joint expense debits and credits for the year arising from the joint use or occupancy of joint facilities by the water department and coordinate departments or other companies. 2. Section A provides joint expense debits, which include amounts charged to the water department by coordinate departments or other companies. Section B provides similar information concerning joint expenses credits which include amounts charged by water department to coordinate departments or other companies. All water department joint expense debit and credit accounts should be included in this schedule. | | | | 1. Show the total expenses of each joint facility in column (c). For joint expenses – debit, show the account numbers and amounts charged to the water department in column (d) and (e) and in column (f) show the coordinate departments or other companies credited. 2. For joint expenses – credit, show in column (e) the amounts credited by the water department for expenses charged to coordinate departments or other companies. In column (f) show the coordinate departments or other companies charged. | | | |
| 1. **JOINT EXPENSES – DEBIT** | | | | | | | |
| Description of Joint Facility (a) | Total Joint Expenses | | Allocation of Joint Expenses | | | | |
| Nature of Joint Expenses (b) | Total Expenses (c) | Water Department | | | Coordinate Department or Other Company | |
| Joint Expense Account No. (d) | | Amount (e) | Name of Coordinate Department or Other Company (f) | Amount (g) |
|  |  |  | Debit | | | Credit | |
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| **Total** |  |  |  | |  |  |  |
| 1. **JOINT EXPENSES – CREDIT** | | | | | | | |
|  |  |  | Credit | | | Debit | |
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| **Total** |  |  |  | |  |  |  |

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| **DISTRIBUTION OF SALARIES AND WAGES**  Amounts originally charged to clearing accounts should be distributed to final classification in column (c). Estimates may be used in such distribution provided that a reasonable approximation of final classification is obtained. | | | | | |
| Particulars (a) | | Direct payroll distributions (b) | Allocation of amounts charged clearing accts. (c) | | Total (d) |
| Water – Operation | |  |  | |  |
| Maintenance | |  |  | |  |
| **Total Water** | |  |  | |  |
| Total merchandising and jobbing | |  |  | |  |
| Total utility plant construction | |  |  | |  |
| Total utility plant retirements (cost of removal) | |  |  | |  |
| Total all other accounts | |  |  | |  |
| Clearing Accounts | |  |  | |  |
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| **Total salaries and wages** | |  |  | |  |
| **EXECUTIVE SALARIES**  Report compensation, including bonuses or other allowances, paid to each officer. Report also amounts paid to each other employee receiving annual compensation of $100,000 or more. Furnish particulars of any bonuses or allowance. | | | | | |
| Name (a) | Official title (b) | | | Total compensation (c) | |
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| **Total** |  | | |  | |

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| **COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION** | | | | | |
| Utility Plant in Service | | | | | |
| Plant accounts (a) | Additions during year (b) | Retirements during year (c) | Adjustments dr. or (cr.) (d) | Balance end of year | |
| (e) | Total (f) |
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| **Total** |  |  |  |  |  |
| Allocation of utility departments (o) | | | Plant end of year (p) | Accumulated depreciation end of year (q) | Depreciation accruals (r) |
| Water | | |  |  |  |
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| **Total** | | |  |  |  |

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| **COMMON UTILITY PLANT AND ACCUMULATED DEPRECIATION** | | | | | | | |
| Accumulated provision for depreciation | | | | | | | |
| Straight-line accruals | | Additional accruals (i) | Book cost of plant retired (j) | Cost of removal (k) | Salvage (l) | Other additions or (deductions) (m) | Balance end of year (n) |
| Rate (g) | Amount (h) |
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| Explanation of method of allocating common plant, accumulated depreciation, and depreciation expense by utility departments: | | | | | | | |
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| **OTHER UTILITY OPERATIONS**  If the company operates any utility department other than electric, gas, or water (such as a heating or transportation department), report below the following for each such department: (a) description and location of department; (2) operating revenues and expenses for the year classified by accounts; (3) utility plant and accumulated depreciation by accounts at end of year together with common plant and accumulated depreciation allocated to such utility; and (4) pertinent operating statistics regarding output, number of customers, and plant facilities. |
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| **GAIN OR LOSS ON DISPOSITION OF PROPERTY (Account 414)**   1. Give a brief description of property creating the gain or loss. Include name of party acquiring the property (when acquired by another utility or associated company) and the date transaction was completed. Identify property by type: leased, held for future use, or nonutility. 2. Individual gains or losses relating to property with an original cost of less than $50,000 may be grouped, with the number of such transactions disclosed in column (a). 3. Give the date of Commission approval of journal entries in column (b), when approval is required. Where approval is required but has not been received, give explanation following the item in column (a).   (See Account 104, Utility Plant Purchased or Sold) | | | |
| (a) | Original Cost of Related Property (b) | Date Journal Entry Approved (When Required) (c) | Account No. (d) |
| **Gain on disposition of property:** | | | |
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| **Total Gain** |  |  |  |
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| **Loss on disposition of property:** | | | |
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| **Total Loss** |  |  |  |

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|  | **WATER OPERATING REVENUES**  The information on this page should be provided on an Iowa only total company basis.  For unmetered sales, report estimates. | | | | | | | | |
|  |  | **Operating Revenues** | | **CCF of Water Sold** | | **Gallons of Water Sold (000s Omitted)** | | **Average No. of Water Customers** | |
| Account Numbers | Particulars | Amt. for Year | Amt. for Prev. Year | Amt. for Year | Amt. for Prev. Year | Amt. for Year | Amt. for Prev. Year | Amt. for Year | Amt. for Prev. Year |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) |
| 460 | Unmetered sales to general customers |  |  |  |  |  |  |  |  |
|  | Residential |  |  |  |  |  |  |  |  |
|  | Commercial |  |  |  |  |  |  |  |  |
|  | Industrial |  |  |  |  |  |  |  |  |
|  | **Total 460** |  |  |  |  |  |  |  |  |
| 461 | Metered Sales to general customers |  |  |  |  |  |  |  |  |
| 461.1 | Residential |  |  |  |  |  |  |  |  |
| 461.2 | Commercial |  |  |  |  |  |  |  |  |
| 461.3 | Industrial |  |  |  |  |  |  |  |  |
| 461.4 | Pubic Authorities |  |  |  |  |  |  |  |  |
| 461.5 | Multiple Family Dwellings |  |  |  |  |  |  |  |  |
| 461.6 | Multiple Commercial unit/Building |  |  |  |  |  |  |  |  |
| 461 | Miscellaneous Sales |  |  |  |  |  |  |  |  |
|  | **Total 461** |  |  |  |  |  |  |  |  |
| 462 | Fire Protection |  |  |  |  |  |  |  |  |
| 462.1 | Public Fire Protection |  |  |  |  |  |  |  |  |
| 462.2 | Private Fire Protection |  |  |  |  |  |  |  |  |
| 464 | Other Sales to Public Authorities |  |  |  |  |  |  |  |  |
| 465.1 | Metered Sales to Irrigation |  |  |  |  |  |  |  |  |
| 465.2 | Flat Rate Sales |  |  |  |  |  |  |  |  |
| 466 | Sales for Resale |  |  |  |  |  |  |  |  |
| 467 | Interdepartmental Sales |  |  |  |  |  |  |  |  |
| 468 | Other Sales |  |  |  |  |  |  |  |  |
|  | **Total Sales of Water** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **OTHER OPERATING REVENUES** | | | | | | | | |
| 470 | Forfeited Discounts |  |  |  |  |  |  |  |  |
| 471 | Miscellaneous Service Revenue |  |  |  |  |  |  |  |  |
| 472 | Rent from Water Property |  |  |  |  |  |  |  |  |
| 473 | Interdepartmental Rents |  |  |  |  |  |  |  |  |
| 474 | Other Water Revenues |  |  |  |  |  |  |  |  |
| 469 | Guaranteed Revenue |  |  |  |  |  |  |  |  |
|  | **Total Other Operating Revenue** |  |  |  |  |  |  |  |  |
| **Total Operating Revenues** | |  |  |  |  |  |  |  |  |

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|  | **WATER OPERATING EXPENSES** | | | |
| **ACCT. NO. (a)** | **ACCOUNT NAME**  **(b)** | **Previous Year Amt.**  **(d)** | **Current Year Amt.**  **(g)** | |
| 403 | Depreciation Expense |  |  | |
| 407 | Amortization Expense |  |  | |
| 408 | Tax Other Than Income Tax |  |  | |
| 409 | Income Tax |  |  | |
| 601 | Salaries and Wages - Employees |  |  | |
| 603 | Salaries and Wages – Officers, Directors, and Majority Stockholders |  |  | |
| 604 | Employee Pensions & Benefits |  |  | |
| 610 | Purchased Water |  |  | |
| 611 | Telephone/Communications |  |  | |
| 615 | Purchased Power |  |  | |
| 616 | Fuel for Power Production |  |  | |
| 617 | Utilities – Other |  |  | |
| 618 | Chemicals |  |  | |
| 619 | Office Supplies |  |  | |
| (619.1 Postage) |  |  | |
| 620 | Materials & Supplies (O&M) |  |  | |
| 621 | Repairs to Water Plant |  |  | |
| 631 | Contractual Services - engineering |  |  | |
| 632 | Contractual Services - accounting |  |  | |
| 633 | Contractual Services - legal |  |  | |
| 634 | Contractual Services - management |  |  | |
| 635 | Contractual Services – testing / sampling |  |  | |
| 636 | Contractual Services – labor |  |  | |
| 637 | Contractual Services - billing/collections |  |  | |
| 638 | Contractual Services - meter reading |  |  | |
| 639 | Contractual Services – other |  |  | |
| 641 | Rental of Building / Real Property |  |  | |
| 642 | Rental of Equipment |  |  | |
| 643 | Small Tools |  |  | |
| 648 | Computer Expenses |  |  | |
| 650 | Transportation Expenses |  |  | |
| 656 | Insurance – Vehicle |  |  | |
| 657 | Insurance – General Liability |  |  | |
| 658 | Insurance – Workman’s Compensation |  |  | |
| 659 | Insurance – Other |  |  | |
| 660 | Public Relation / Advertising Expense |  |  | |
| 666 | Amortization of Rate Case Expense |  |  | |
| 667 | Regulatory Commission Fee (Gross Rev Fee) |  |  | |
| 668 | Water Resource Conservation Expense |  |  | |
|  | **WATER OPERATING EXPENSES** | | | |
| **ACCT. NO. (a)** | **ACCOUNT NAME**  **(b)** | **Previous Year Amt.**  **(d)** | | **Current Year Amt.**  **(g)** |
| 670 | Bad Debt Expense |  | |  |
| 671.1 | Cross Connection Control Program Expense |  | |  |
| 671.2 | Cross Connection Testing & Maint. Services |  | |  |
| 672 | System Capacity Development Program Exp. |  | |  |
| 673 | Training & Certification Expense |  | |  |
| 674 | Consumer Confidence Report |  | |  |
| 675 | Miscellaneous Expense |  | |  |
|  | **TOTAL OPERATING EXPENSE** |  | |  |
|  |  |  | |  |
|  | **OPERATING INCOME** |  | |  |

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| **OTHER OPERATING REVENUES**  Report data for each separate water system. Describe nature of miscellaneous revenues included in accounts 471, 472, 474 and 475, showing separate total for each account. | | | | |
| Particulars (a) | | | Previous Year  (b) | Current Year  (c) |
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| **WATER OPERATION AND MAINTENANCE EXPENSES**  Report data for each separate water system. | | | | |
| Acct. No. | Account Name (a) | | Previous Year  (b) | Current Year  (c) |
| **SOURCE OF SUPPLY EXPENSES** | | | | |
| 601 | Salaries and Wages—Employees | |  |  |
| 610 | Purchased Water | |  |  |
| 615 | Purchased Power | |  |  |
| 616 | Fuel For Power Production | |  |  |
| 618 | Chemicals | |  |  |
| 620 | Material and Supplies | |  |  |
| 631 | Contractual Engineering | |  |  |
| 635 | Contractual Testing | |  |  |
| 636 | Contractual Other | |  |  |
| 641 | Rental Property | |  |  |
| 642 | Rent of Equipment | |  |  |
| 650 | Transportation | |  |  |
| 658 | Insurance, Workman’s Compensation | |  |  |
| 668 | Water Resource Conservation | |  |  |
| 675 | Miscellaneous expenses | |  |  |
| **Total Source of Supply Expenses** | | |  |  |
| **PUMPING EXPENSES** | | | | |
| 601 | Salaries and Wages—Employees | |  |  |
| 615 | Purchased Power | |  |  |
| 616 | Fuel For Power Production | |  |  |
| 620 | Material and Supplies | |  |  |
| 631 | Contractual Engineering | |  |  |
| 635 | Contractual Testing | |  |  |
| 636 | Contractual Other | |  |  |
| 641 | Rental Property | |  |  |
| 642 | Rent of Equipment | |  |  |
| 650 | Transportation | |  |  |
| 658 | Insurance, Workman’s Compensation | |  |  |
| 668 | Water Resource Conservation | |  |  |
| 675 | Miscellaneous expenses | |  |  |
|  | **Total Pumping Expenses** | |  |  |
| **WATER OPERATION AND MAINTENANCE EXPENSES (Cont.)** | | | | |
| Acc. No. | | Account Name (a) | Previous Year  (b) | Current Year  (c) |
| **WATER TREATMENT EXPENSES** | | | | |
| 601 | | Salaries and Wages—Employees |  |  |
| 615 | | Purchased Power |  |  |
| 616 | | Fuel For Power Production |  |  |
| 618 | | Chemicals |  |  |
| 620 | | Material and Supplies |  |  |
| 631 | | Contractual Engineering |  |  |
| 635 | | Contractual Testing |  |  |
| 636 | | Contractual Other |  |  |
| 641 | | Rental Property |  |  |
| 642 | | Rent of Equipment |  |  |
| 650 | | Transportation |  |  |
| 658 | | Insurance, Workman’s Compensation |  |  |
| 675 | | Miscellaneous expenses |  |  |
| **Total Water Treatment Expenses** | | |  |  |
| **TRANSMISSION AND DISTRIBUTION EXPENSES** | | | | |
| 601 | | Salaries and Wages—Employees |  |  |
| 615 | | Purchased Power |  |  |
| 616 | | Fuel For Power Production |  |  |
| 618 | | Chemicals |  |  |
| 620 | | Material and Supplies |  |  |
| 631 | | Contractual Engineering |  |  |
| 635 | | Contractual Testing |  |  |
| 636 | | Contractual Other |  |  |
| 641 | | Rental Property |  |  |
| 642 | | Rent of Equipment |  |  |
| 650 | | Transportation |  |  |
| 658 | | Insurance, Workman’s Compensation |  |  |
| 675 | | Miscellaneous expense |  |  |
| **Total Transmission and Distribution Expenses** | | |  |  |
| **CUSTOMER ACCOUNTS EXPENSES** | | | | |
| 601 | | Salaries and Wages—Employees |  |  |
| 615 | | Purchased Power |  |  |
| 616 | | Fuel For Power Production |  |  |
| 620 | | Material and Supplies |  |  |
| 631 | | Contractual Engineering |  |  |
| 635 | | Contractual Testing |  |  |
| 636 | | Contractual Other |  |  |
| 641 | | Rental Property |  |  |
| 642 | | Rent of Equipment |  |  |
| 650 | | Transportation |  |  |
| 658 | | Insurance, Workman’s Compensation |  |  |
| 670 | | Bad Debt expense |  |  |
| 675 | | Miscellaneous expense |  |  |
| **Total Customer Account Expense** | | |  |  |

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| **WATER OPERATION AND MAINTENANCE EXPENSES (Cont.)** | | | |
| Acc. No. | Account Name  (a) | Previous Year  (b) | Current Year  (c) |
| **ADMINISTRATIVE AND GENERAL EXPENSES** | | | |
| 601 | Salaries and Wages—Employees |  |  |
| 603 | Salaries and Wages—Officers, Directors, Majority Stockholder |  |  |
| 604 | Employee Pensions & Benefits |  |  |
| 615 | Purchased Power |  |  |
| 616 | Fuel For Power Production |  |  |
| 620 | Material and Supplies |  |  |
| 631 | Contractual Engineering |  |  |
| 632 | Contractual Accounting |  |  |
| 633 | Contractual Legal |  |  |
| 634 | Contractual Management Fees |  |  |
| 635 | Contractual Testing |  |  |
| 636 | Contractual Other |  |  |
| 641 | Rental Property |  |  |
| 642 | Rent of Equipment |  |  |
| 650 | Transportation |  |  |
| 656 | Insurance Vehicle |  |  |
| 657 | Insurance General Liability |  |  |
| 658 | Insurance, Workman’s Compensation |  |  |
| 659 | Insurance Other |  |  |
| 660 | Advertising |  |  |
| 666 | Regulatory Expense |  |  |
| 667 | Regulatory Expense -- Other |  |  |
| 670 | Bad Debt expense |  |  |
| 675 | Miscellaneous expense |  |  |
| **Total Administrative and General Expenses** | |  |  |
|  | |  |  |
| **Total Water Operation and Maintenance Expenses** | |  |  |

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| **WATER UTILITY PLANT IN SERVICE**  Report in column (b) entries reclassifying property from one account to another. Corrections of entries of the immediately preceding year should be recorded in column (d), accordingly, as they are corrections of additions or retirements. | | | | | | | |
| Acct. No. | Accounts (a) | | Balance first of year (b) | Additions during year (c) | Retirements during year (d) | Adjustments increase or (decrease) (e) | Balance end of year (f) |
| **INTANGIBLE PLANT** | | | | | | | |
| 301 | Organization | |  |  |  |  |  |
| 302 | Franchises | |  |  |  |  |  |
| 303 | Land & Land Rights | |  |  |  |  |  |
| 339 | Other Intangible Plant | |  |  |  |  |  |
| **SOURCE OF SUPPLY PLANT** | | | | | | | |
| 303 | Land & Land Rights | |  |  |  |  |  |
| 304 | Structures & Improvements | |  |  |  |  |  |
| 305 | Collecting & Impounding Reservoirs | |  |  |  |  |  |
| 306 | Lake, River, & Other Intakes | |  |  |  |  |  |
| 307 | Wells &Springs | |  |  |  |  |  |
| 308 | Infiltration Galleries & Tunnels | |  |  |  |  |  |
| 309 | Supply Mains | |  |  |  |  |  |
| 339 | Other Water Source Plant | |  |  |  |  |  |
| **PUMPING PLANT** | | | | | | | |
| 303 | Land and land rights | |  |  |  |  |  |
| 304 | Structures and improvements | |  |  |  |  |  |
| 310 | Power Generating Equipment | |  |  |  |  |  |
| 311 | Pumping Equipment | |  |  |  |  |  |
| 311.2 | Pumping Equipment -- Other | |  |  |  |  |  |
| 339 | Other Plant & Misc. Equipment | |  |  |  |  |  |
| **WATER TREATMENT PLANT** | | | | | | | |
| 303 | | Land and land rights |  |  |  |  |  |
| 304 | | Structures and improvements |  |  |  |  |  |
| 320 | | Water treatment equipment |  |  |  |  |  |
| 339 | | Other Plant & Misc. Equipment |  |  |  |  |  |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | | |
| 303 | | Land and land rights |  |  |  |  |  |
| 304 | | Structures and improvements |  |  |  |  |  |
| 330 | | Distribution reservoirs and standpipes |  |  |  |  |  |
| 331 | | Transmission and distribution mains |  |  |  |  |  |
| 333 | | Services |  |  |  |  |  |
| 334 | | Meters |  |  |  |  |  |
| 334 | | Meter installations |  |  |  |  |  |
| 335 | | Hydrants |  |  |  |  |  |
| 336 | | Backflow Prevention Devices |  |  |  |  |  |
| 339 | | Other Plant & Misc. Equipment |  |  |  |  |  |

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| **WATER UTILITY PLANT IN SERVICE (Cont.)** | | | | | | | | | | |
| Accounts (a) | | | Balance first of year (b) | Additions during year (c) | | Retirements during year (d) | | Adjustments increase or (decrease) (e) | | Balance end of year (f) |
| **GENERAL PLANT** | | | | | | | | | | |
| 303 | | Land and land rights |  |  | |  | |  | |  |
| 304 | | Structures and improvements |  |  | |  | |  | |  |
| 340 | | Office furniture and equipment |  |  | |  | |  | |  |
| 341 | | Transportation and equipment |  |  | |  | |  | |  |
| 342 | | Stores equipment |  |  | |  | |  | |  |
| 343 | | Tools, shop and garage equipment |  |  | |  | |  | |  |
| 344 | | Laboratory equipment |  |  | |  | |  | |  |
| 345 | | Power operated equipment |  |  | |  | |  | |  |
| 346 | | Communication equipment |  |  | |  | |  | |  |
| 347 | | Miscellaneous equipment |  |  | |  | |  | |  |
| 348 | | Other tangible property |  |  | |  | |  | |  |
| Total water plant directly assignable | | |  |  | |  | |  | |  |
|  | | |  |  | | | | | |  |
| Common plant allocated to water department | | |  |  | | | | | |  |
| Other assigned plant (Accts. 102, 103, and 106) | | |  |  | | | | | |  |
|  | | |  |  | | | | | |  |
| **TOTAL WATER PLANT** | | |  |  | | | | | |  |
| Report below by plant accounts balance of plant end of year for each separate water system. | | | | | | | | | | |
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| **ACCUMULATED PROVISION FOR DEPRECIATION OF WATER UTILITY PLANT IN SERVICE** | | | | | | | | | | |
| Primary plant accounts (a) | | | Balance first of year (b) | S. L. Dpr. Rate % used (c) | Accrual during year | | | | Book cost of plant retired (f) | |
| Straight line amount (d) | | Additional amount (e) | |
| **SOURCE OF SUPPLY PLANT** | | | | | | | | | | |
| 304 | Structures & Improvements | |  |  |  | |  | |  | |
| 305 | Collecting & Impounding Reservoirs | |  |  |  | |  | |  | |
| 306 | Lake, River, & Other Intakes | |  |  |  | |  | |  | |
| 307 | Wells &Springs | |  |  |  | |  | |  | |
| 308 | Infiltration Galleries & Tunnels | |  |  |  | |  | |  | |
| 309 | Supply Mains | |  |  |  | |  | |  | |
| 339 | Other Water Source Plant | |  |  |  | |  | |  | |
| **PUMPING PLANT** | | | | | | | | | | |
| 304 | Structures and improvements | |  |  |  | |  | |  | |
| 310 | Power Generating Equipment | |  |  |  | |  | |  | |
| 311 | Pumping Equipment | |  |  |  | |  | |  | |
| 339 | Other Plant & Misc. Equipment | |  |  |  | |  | |  | |
| **WATER TREATMENT PLANT** | | | | | | | | | | |
| 304 | Structures and improvements | |  |  |  | |  | |  | |
| 320 | Water treatment equipment | |  |  |  | |  | |  | |
| 339 | Other Plant & Misc. Equipment | |  |  |  | |  | |  | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | | | | | |
| 304 | Structures and improvements | |  |  |  | |  | |  | |
| 330 | Distribution reservoirs and standpipes | |  |  |  | |  | |  | |
| 331 | Transmission and distribution mains | |  |  |  | |  | |  | |
| 333 | Services | |  |  |  | |  | |  | |
| 334 | Meters | |  |  |  | |  | |  | |
| 334 | Meter installations | |  |  |  | |  | |  | |
| 335 | Hydrants | |  |  |  | |  | |  | |
| 336 | Backflow Prevention Devices | |  |  |  | |  | |  | |
| 339 | Other Plant & Misc. Equipment | |  |  |  | |  | |  | |
| **GENERAL PLANT** | | | | | | | | | | |
| 303 | Land and land rights | |  |  |  | |  | |  | |
| 3 04 | Structures and improvements | |  |  |  | |  | |  | |
| 340 | Office furniture and equipment | |  |  |  | |  | |  | |
| 3 41 | Transportation and equipment | |  |  |  | |  | |  | |
| 342 | Stores equipment | |  |  |  | |  | |  | |
| 343 | Tools, shop and garage equipment | |  |  |  | |  | |  | |
| 344 | Laboratory equipment | |  |  |  | |  | |  | |
| 345 | Power operated equipment | |  |  |  | |  | |  | |
| 346 | Communication equipment | |  |  |  | |  | |  | |
| 347 | Miscellaneous equipment | |  |  |  | |  | |  | |
| 348 | Other Tangible Property | |  |  |  | |  | |  | |
|  | | |  |  |  | |  | |  | |
|  | | |  |  |  | |  | |  | |
| **Total accumulated provision directly assignable** | | |  |  |  | |  | |  | |

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| **ACCUMULATED PROVISION FOR DEPRECIATION**  **OF WATER UTILITY PLANT IN SERVICE** | | | | | | | |
| Account Number | Account Description | Cost of removal (g) | Salvage (h) | Other additions or (deductions) (i) | Balance end of year (j) | (k) | |
|  |  |  |  |  |  | **Total depreciation expense** |  |
|  |  |  |  |  |  | (cols. (d) and (e)) |  |
|  |  |  |  |  |  | Less amounts charged clearing |  |
|  |  |  |  |  |  | accounts |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Plus allocation of depreciation |  |
|  |  |  |  |  |  | on common plant |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | **Total water utility depreciation expense** |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | **Total depreciation reserve** |  |
|  |  |  |  |  |  | (col. j) |  |
|  |  |  |  |  |  | Plus allocation of reserve on |  |
|  |  |  |  |  |  | common plant |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | **Total depreciation reserve for** |  |
|  |  |  |  |  |  | **water utility** |  |
|  |  |  |  |  |  | Explanation of items in col. (i): | |
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| **PUMPING STATION EQUIPMENT**  Use separate columns for each pump and associated power equipment. Use inserted sheets if necessary. For pumps, use only those lines applicable to the unit. | | | | |
| Particulars (a) | (b) | (c) | (d) | (e) |
| PUMPING EQUIPMENT |  |  |  |  |
| Identification number or description of well or other source of supply to which pump is connected |  |  |  |  |
| Identification number, description, etc., of each pump |  |  |  |  |
| Type (displacement, centrifugal, air lift, turbine) |  |  |  |  |
| Purpose of pump (low lift, distribution, etc.) |  |  |  |  |
| Manufacturer |  |  |  |  |
| Rated capacity - gallons per minute |  |  |  |  |
| Discharge head - in feet |  |  |  |  |
| Revolutions or strokes per minute |  |  |  |  |
| Number of stages |  |  |  |  |
| Connection-belt, gear or direct |  |  |  |  |
| Number of hours operated during year |  |  |  |  |
|  |  |  |  |  |
| POWER EQUIPMENT |  |  |  |  |
| Motive power for pump (steam, gas, or oil engine, electric motor, or water turbine): |  |  |  |  |
| Type |  |  |  |  |
| Manufacturer |  |  |  |  |
| Rated horsepower |  |  |  |  |
|  |  |  |  |  |
| Boiler data: |  |  |  |  |
| Identification number or description |  |  |  |  |
| Manufacturer |  |  |  |  |
| Type (water tube, tubular vertical, tubular horizontal) |  |  |  |  |
| Rated horsepower |  |  |  |  |
|  |  |  |  |  |
| Electric generators: |  |  |  |  |
| Identification number or description |  |  |  |  |
| Manufacturer |  |  |  |  |
| Motive power (steam, gas or oil engine, hydraulic) |  |  |  |  |
| Connection-belt, gear or direct |  |  |  |  |
| Rated capacity in kilowatt-amperes |  |  |  |  |
|  |  |  |  |  |
| Air compressors: |  |  |  |  |
| Identification number or description |  |  |  |  |
| Manufacturer |  |  |  |  |
| Bore and stroke |  |  |  |  |
| Size of air discharge head |  |  |  |  |
| Submergence of air lift head in feet when not pumping |  |  |  |  |
| Estimated average draw-down during operation |  |  |  |  |
| Pounds pressure required to blow well |  |  |  |  |
| Pounds pressure required after air lift begins operating |  |  |  |  |
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| **WATER PURCHASED FOR RESALE (Account 610)**   1. Report below the information requested concerning water purchased during the year. 2. The quantities reported should be those shown by the bills rendered by the vendor. 3. Provision is made in this schedule for designating water purchases to certain statistical classifications by placing "x's" in the appropriate columns (b) to (f). Each purchase will appear in more than one classification. | | | | | | | | | | |
| Name of Vendor (a) | Assoc. Utilities (b) | Assoc. Non-Utilities (c) | Non-Assoc. Utilities (d) | Purchases within State Boundaries (e) | Imports across State Lines (f) | Point of Receipt (g) | Pressure at Point of Delivery (h) | Gallons Purchased (000 omitted) (i) | Cost of Water Purchased (j) | Cost per M. Gal. (k) |
|  |  |  |  |  |  |  |  |  |  |  |
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| **Total** |  |  |  |  |  |  |  |  |  |  |

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| **SALES OF WATER – BY COMMUNITIES**   1. Report below the information requested concerning sales of water by the respondent in each community (incorporated or unincorporated) served at any time during the year. For unmeasured sales, report the best estimates available. | | | | | | | | | | | |
| Community (a) | Metered Sales to General Customers (Account 461) | | | | | | Flat Rate Sales to General Customers (Account 460) | | | | |
| Operating Revenues (b) | Gallons Sold (000 Omitted) (c) | | Average Number of Customers (d) | | | Operating Revenues (e) | | Gallons Sold (000 Omitted) (f) | | Average Number of Customers (g) |
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| **SALES TO OTHER WATER UTILITIES (Account 466)**   1. Report below the information specified concerning water sold during the year to other water utilities or to the public authorities for distribution to ultimate consumers. 2. The quantities reported should be those shown by the bills rendered to the purchasers. | | | | | | | | | | | |
| Name of Other Water Utility (a) | | | Assoc. Utilities (b) | | Non-assoc. Utilities (c) | Municipals (d) | | Sales within State boundaries (e) | | Exports across State Lines (f) | |
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| **SALES OF WATER – BY COMMUNITIES (cont.)**   1. The information to be shown below should be on the same basis as provided in Water Operating Revenues, except that cents should be omitted in reporting revenues. 2. If the respondent has any sales classified as Sales to Irrigation Customers (Account 465) or Other Sales to Public Authority (Account 464), include these in the total for each community and attach a schedule showing these sales in each community. | | | | | | | | | | | | |
| Private Fire Protection (Account 462) | | | Public Fire Protection (Account 463) | | | | | Total | | | | |
| Operating Revenues (h) | Gallons Sold (000 Omitted) (i) | Average Number of Customers (j) | Operating Revenues (k) | | Gallons Sold (000 Omitted) (l) | | Average Number of Customers (m) | Operating Revenues (n) | | Gallons Sold (000 Omitted) (of) | | Average Number of Customers (p) |
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| **SALES TO OTHER WATER UTILITIES (Account 466)**   1. Provision is made in this schedule for designating the sales according to certain statistical classifications by placing "x's" in the appropriate columns (b) to (f). Each sales items will appear in more than one classification. | | | | | | | | | | | | |
| Point of Delivery (g) | | | | Pressure at Point of Delivery (h) | | Gallons Sold (000 Omitted) (i) | | | Revenue (j) | | Revenue per M. Gallon (k) | |
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| **INTERDEPARTMENTAL SALES (Account 467)** | | | | | | | | | | | | | | | | | | | | | |
| Name of Other Department (a) | Bases of Charge to Other Department (b) | | | | | | Point of Delivery (c) | | | | Gallons (000 Omitted) (d) | | | | Revenue (e) | | | | | Revenue per M. Gal. (f) | |
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| **Total** |  | | | | | |  | | | |  | | | |  | | | | |  | |
| **RENT FROM WATER PROPERTIES (Account 472)**   1. Report below rents received during the year for the use by others of property devoted to water operations by the utility. 2. Minor rents may be entered at the total amount for each class of such rents. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes, give particulars and the basis of apportionment of such charges to this account. 4. Designate if lessee is an associated company by placing an "X" in column (b). | | | | | | | | | | | | | | | | | | | | | |
| Name of Lessee (a) | | Assoc. Co. (b) | | | | Description of Property (c) | | | | | | | | | | | | Amount of Revenue for Year (d) | | | |
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| **Total** | |  | | | |  | | | | | | | | | | | |  | | | |
| **RESERVOIRS, STANDPIPES AND WATER TREATMENT PLANT**  Use separate columns for each reservoir, standpipe, or water treatment plant as the case may be, using additional sheets if necessary. | | | | | | | | | | | | | | | | | | | | | |
| Particulars (a) | | | | | Unit (b) | | | | | Unit (c) | | | | Unit (d) | | | Unit (e) | | | | Unit (f) |
| **RESERVOIRS** | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Identification number or name | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Elevated or relift | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Kind (earthen or masonry) | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Covered or open | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Elevation above pumping station | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Distance from pumping station | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Total capacity in gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Inside dimensions | | | | |  | | | | |  | | | |  | | |  | | | |  |
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| **STANDPIPES OR ELEVATED TANKS** | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Identification number or description of each | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Material (steel, wood, concrete, etc.) | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Height of water column | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Diameter of tank | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Elevation of overflow above pumping station | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Distance from pumping station | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Capacity of each in gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
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| **WATER TREATMENT PLANT** | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Function of plant – filter, soften, etc. | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Aerators, type | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Disinfection, type of equipment | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Number of units | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Points of application | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Pounds per million gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Coagulants, kind | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Pounds per million gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Mixing units, type | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Dimensions | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Flocculators, type | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Dimensions | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Sedimentations basins, type | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Dimensions | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Filters, type, slow, rapid | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Number of beds | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Surface dimensions | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Rated capacity, m.g.d. | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Zeolite units, number | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Dimensions | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Rated capacity for each, m.g.d. | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Percent of water by – passed | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Salt used, pounds per million gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Hardness of water treated | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Corrosion control, chemical agent | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Pounds per million gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Type feeder (dry or solution) | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Taste and odor control, agent | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Pound per million gallons | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Type of feeders (dry or slurry) | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Total hp. of all motors used in plant | | | | |  | | | | |  | | | |  | | |  | | | |  |
| Is water fluoridated? | | | | |  | | | | |  | | | |  | | |  | | | |  |
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| **SOURCES OF WATER SUPPLY** | | | | | | | | | | | | | | | | | | | | | |
| **SURFACE WATERS** | | | | | | | | | | | | | | | | | | | | | |
| Description and location (a) | | | | Number of Intakes (b) | | | | Distance of intake from shore (c) | | | | Depth of intake port below surface of water (d) | | | | | Kind of conduit (e) | | | | Length and size of conduit (f) |
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| **GROUND WATERS** | | | | | | | | | | | | | | | | | | | | | |
| Description and location (a) | | | Identification number (b) | | | | | | Depth (c) | | | | Diameter (d) | | | Yield in gallons per day (e) | | | Pumping method (direct suction, air lift or deep-well pump) (f) | | |
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| Infiltration galleries or collecting wells (state length in feet instead of depth – col. (c)) | | |  | | | | | |  | | | |  | | |  | | |  | | |
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| **WATER MAINS**  Report supply, transmission, distribution, and fire mains under separate captions and report number of feet at end of year for each water system. | | | | | | | | |
| Size and kind of pipe: (a) | | | | | (b) | | (c) | |
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| **WATER SERVICES**  Report number of services as of end of year for each separate water system. | | | | | | | | |
| Size and kind of pipe: (a) | | | | | (b) | | (c) | |
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| List separately the number of units and size of pipe supplying fire protection service: | | | | |  | |  | |
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| **CLASSIFICATION OF WATER METERS AT END OF YEAR**  Report data for each separate water system. | | | | | | | | |
| Size (a) | Residential (b) | Commercial (c) | Industrial (d) | In public use (e) | | In stock (f) | | Total (g) |
| 5/8" |  |  |  |  | |  | |  |
| 3/4" |  |  |  |  | |  | |  |
| 1" |  |  |  |  | |  | |  |
| 1 1/2" |  |  |  |  | |  | |  |
| 2" |  |  |  |  | |  | |  |
| 3" |  |  |  |  | |  | |  |
| 4" |  |  |  |  | |  | |  |
| 6" |  |  |  |  | |  | |  |
| 8" |  |  |  |  | |  | |  |
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| **Total** |  |  |  |  | |  | |  |

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| **Number of Meter Tests During Year** | | | | | | | | | | | | | | | | | | | |
| Line (a) | Meter Size (b) | Total Meters in System at End of Year (c) | 21.6(10) “Adopted” Test Period (d) | | Number of Meter Tests During Year as per Rules 21.6(7) | | | | | | | | | | | | | | Total Meters Tested as per 21.2(9)c (e+f+g+ h+I+j) (m) |
| 21.6(10) New (as left) (e) | | 21.6(4) Retire-ment  (as found) (f) | 21.6(10) Periodic (as found) (g) | | 21.6(4) Removal - All Other Reasons  (as found) (h) | | 21.6(4) Company   Investi-gation (as found) (i) | | 21.6(11) Request (as found) (j) | 21.6(12) Referee (as found (k) | | 21.6(9) After Repair (as left) (l) | |
| **DISPLACEMENT METERS** | | | | | | | | | | | | | | | | | | | |
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| 8 |  |  |  | |  | |  |  | |  | |  | |  |  | |  | |  |
| 9 |  |  |  | |  | |  |  | |  | |  | |  |  | |  | |  |
| 10 |  |  |  | |  | |  |  | |  | |  | |  |  | |  | |  |
| **OTHER THAN DISPLACEMENT METERS (TURBINE, PROPELLER, ETC.)** | | | | | | | | | | | | | | | | | | | |
| 11 |  |  |  | |  | |  |  | |  | |  | |  |  | |  | |  |
| 12 |  |  |  | |  | |  |  | |  | |  | |  |  | |  | |  |
| 13 | **Totals** |  |  | |  | |  |  | |  | |  | |  |  | |  | |  |
| TEST RESULTS OF "AS FOUND" TESTS AS PER 21.2(9)c of Columns f, g, h, i, j, k above-number of meters testing in below% error categories at 21.6(3) a. maximum flow | | | | | | | | | | | | | | | | | | | |
|  | | Over-Registration | | | | | | | 0 | | Under-Registration | | | | | | | | |
| Over +4% | | +4% to +2% | | +2% to 0 | | | 0 to -2% | | -2% to –4% | | | Under –4% | | Does not Register | |
| 14 | 5/8” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 15 | ¾” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 16 | 1” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 17 | 1 ½” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 18 | 2” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 19 | 3” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 20 | 4” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 21 | 6” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 22 | 8” |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 23 |  |  | |  | |  | | |  | |  | |  | | |  | |  | |
| 24 | **Totals** |  | |  | |  | | |  | |  | |  | | |  | |  | |

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| **WATER ACCOUNT**  Water Input and Disposition During the Year in compliance with Rule 21.2(9)a. | | | | | | | | | | | | | | | | | | | | | |
| Line | Sources of Water | | | | | | | | | |  | | | | | | Gallon (or Cu. Ft. – State Which) | | | | |
| 1. | Pumped | | | | | | | | | |  | | | | | |  | | | | |
| 2. | Purchased | | | | | | | | | |  | | | | | |  | | | | |
| 3. | Other | | | | | | | | | |  | | | | | |  | | | | |
| 4. | Total | | | | | | | | | |  | | | | | |  | | | | |
|  |  | | | | | | | | | |  | | | | | |  | | | | |
|  | Disposition of Water | | | | | | | | | |  | | | | | |  | | | | |
| 5. | Metered sales to ultimate customers | | | | | | | | | |  | | | | | |  | | | | |
| 6. | Metered sales for resale | | | | | | | | | |  | | | | | |  | | | | |
| 7. | Metered use by the company | | | | | | | | | |  | | | | | |  | | | | |
| 8. | Unmetered sales | | | | | | | | | |  | | | | | |  | | | | |
| 9. | Estimated use from fire hydrants | | | | | | | | | |  | | | | | |  | | | | |
| 10. | Unaccounted-for losses | | | | | | | | | |  | | | | | |  | | | | |
| 11. | Total (must equal total of line 4 above) | | | | | | | | | |  | | | | | |  | | | | |
|  |  | | | | | | | | | |  | | | | | |  | | | | |
| 12. | Water Losses (line 10) as a % of total: | | | | | | | | | |  | | | | | | % | | | | |
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| **HYDRANTS**  Report number of hydrants at end of year for each separate water system | | | | | | | | | | | | | | | | | | | | | |
| DESCRIPTION  (Size of branch or valve opening, type, number, and size of  nozzles, etc.) (a) | | | | | | | | | | | | (b) | | | | | | | (c) | | |
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| **POWER, PUMPING, AND PURCHASED WATER STATISTICS**  Omit 000's in reporting gallons of water. | | | | | | | | | | | | | | | | | | | | | |
| Particulars (a) | | | | | Purchased Water (b) | | | | | Electric Power (c) | | | | | (d) | | | | | | Total all methods (e) |
| Gallons station pumping into distribution mains: | | | | |  | | | | |  | | | | |  | | | | | |  |
| January | | | | |  | | | | |  | | | | |  | | | | | |  |
| February | | | | |  | | | | |  | | | | |  | | | | | |  |
| March | | | | |  | | | | |  | | | | |  | | | | | |  |
| April | | | | |  | | | | |  | | | | |  | | | | | |  |
| May | | | | |  | | | | |  | | | | |  | | | | | |  |
| June | | | | |  | | | | |  | | | | |  | | | | | |  |
| July | | | | |  | | | | |  | | | | |  | | | | | |  |
| August | | | | |  | | | | |  | | | | |  | | | | | |  |
| September | | | | |  | | | | |  | | | | |  | | | | | |  |
| October | | | | |  | | | | |  | | | | |  | | | | | |  |
| November | | | | |  | | | | |  | | | | |  | | | | | |  |
| December | | | | |  | | | | |  | | | | |  | | | | | |  |
| Total for year | | | | |  | | | | |  | | | | |  | | | | | |  |
| Maximum gallons pumped by all methods in any one day | | | | | | | |  | | | | | | | Date | | |  | | | |
| Minimum gallons pumped by all methods in any one day | | | | | | | |  | | | | | | | Date | | |  | | | |
| Total gallons of water passed through customers' meters during year | | | | | | | | | | | |  | | | | | | | | | |
| Total gallons of first stage pumping (estimated if not metered)\* | | | | | | | | |  | | | | | | | | | | | | |
| Type of power used for first stage pumping | | | |  | | | | | | | | | | | | | | | | | |
| Measured or estimated gals. of water used in back washing during year | | | | | | | | | | | | |  | | | | | | | | |
| Measured or est. gals. of water used in blowing settling basins during year | | | | | | | | | | | | | |  | | | | | | | |
| Maximum number of fire streams in use at one time during year | | | | | | | | | |  | | | | | | | | | | | |
| Range of pressure on mains as measured at station: Ordinary | | | | | | | | | |  | | | | | | Fire | | | |  | |
| Average static head against which pumps work, in feet | | | | | | |  | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | |
| If water is purchased for resale, indicate the following: | | | | | |  | | | | | | | | | | | | | | | |
| Vendor | |  | | | | | | | | | | | | | | | | | | | |
| Point of delivery | | |  | | | | | | | | | | | | | | | | | | |
| If water is sold to other water utilities for redistribution, list names of such utilities below : | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | |
| \* First stage pumping applies only when water is pumped twice before entering distribution system, and the term is defined as pumping from source of supply to suction well or reservoir from which water is pumped into distribution mains. | | | | | | | | | | | | | | | | | | | | | |

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| **OTHER FINANCIAL, ORGANIZATIONAL, ETC., INFORMATION**  Please report the following information in compliance with 199 IAC 23.2(2). | | |
| Part a: A list of all financial, statistical, technical, or operational reviews or reports prepared to stockholders, bond holders, utility organizations or associations or other interested parties. | | |
| Title (a) | Author (b) | Date (c) |
|  |  |  |
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| Part b: A list of all financial, statistical, technical and operational review-related documents filed with an agency of the federal government (e.g., 10Z, 10K, etc.). | | |
| Title (d) | Form Number (e) | With What Agency (f) |
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(Continued on page 79)

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| **OTHER FINANCIAL, ORGANIZATIONAL, ETC., INFORMATION** | | | | |
| Part c: A list of the aggregate measures of service quality and cost of efficiency used by the president or chief operating officer. Please include a brief (1 line) explanation of the measure. | Part d: A list of the report(s) used by the president or chief operating officer containing the most recent value of each measure in Part c, above, respectively. | | | |
| (g) | Report Title (h) | Author (If Applicable) (i) | Dates (j) | Most Recent Value (If Applicable) (k) |
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Use additional pages as needed

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| **UNCOLLECTIBLE ACCOUNTS AND SERVICE DISCONNECTION** | | | |
|  | Water Only | | |
| Iowa Only |  | Total Company |
| 1. Uncollectible Accounts |  |  |  |
| 1. Total dollar amount of bad debt expense ('charge offs') attributable to uncollectible residential customer accounts during the year. |  |  |  |
| 1. Proportion of company's total operating expenses represented by figure for A-1. |  |  |  |
| 1. Service Disconnections & Reconnections |  |  |  |
| * 1. Total number of residential customers in each quarter whose service was disconnected for nonpayment of bills by rate code. |  |  |  |
| 1. January – March |  |  |  |
| 1. April – June |  |  |  |
| 1. July – September |  |  |  |
| 1. October – December |  |  |  |
| * 1. Total number of residential customers whose service was reinstated after previous disconnection for nonpayment. |  |  |  |
| * + 1. January – March |  |  |  |
| * + 1. April – June |  |  |  |
| * + 1. July – September |  |  |  |
| * + 1. October – December |  |  |  |

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| **Computation of Allowance for Funds Used During Construction Rates** | | | | | | |
| 1. If different rates are used during the year, provide the computations for each rate on separate attachments to this page. 2. For line 1 (5), column (d) below, enter the rate granted in the last rate proceeding. If not available, use the average rate actually earned during the preceding three years. | | | | | | |
| 1. Components of Formula (derived from actual book balances and actual cost rates): | | | | | | |
| Line No. | Title (a) | Amount (b) | | Capitalization Ratio (Percent) (c) | Cost Rate Percentage (d) | |
| (1) | Average Short-Term Debt | S |  |  |  | |
| (2) | Short-Term Interest |  | |  | s |  |
| (3) | Long-Term Debt | D |  |  | d |  |
| (4) | Preferred Stock | P |  |  | p |  |
| (5) | Common Equity | C |  |  | c |  |
| (6) | Total Capitalization |  | | 100% |  | |
| (7) | Average Construction Work in Progress Balance | W |  |  |  | |

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| --- | --- |
| Computation of Allowance for Funds Used During Construction Rates | |
| 1. Gross Rate For Borrowed Funds S (S)/(W) - d [D / D+P+C] [1 - S/W] = |  |
| 1. Rate for Other Funds [1 - S/W] [(P/D+P+C) + C(C / (D+P+C)] = |  |

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| **AFUDC RATES BY MONTH FOR THE REPORTING YEAR (1)** | | | | |
| Month |  | Gross Rate for Borrowed Funds |  | Rate for Other Funds |
| January |  |  |  |  |
| February |  |  |  |  |
| March |  |  |  |  |
| April |  |  |  |  |
| May |  |  |  |  |
| June |  |  |  |  |
| July |  |  |  |  |
| August |  |  |  |  |
| September |  |  |  |  |
| October |  |  |  |  |
| November |  |  |  |  |
| December |  |  |  |  |
| (1) See page 61 for computation method. Each different monthly rate must have a separate supporting schedule. | | | | |

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| **SECURITIES ISSUED OR ASSUMED AND SECURITIES REFUNDED OR RETIRED DURING THE YEAR** |
| 1. Furnish an insert schedule giving a brief description of security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and gains or losses relating thereto. 2. The information furnished should be sufficient to show fully the accounting for the total principal amount, par value, or stated value of each class a series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expenses, and gains or losses relating to the securities. The facts of the accounting should be clearly set forth with regard to redemption premiums, unamortized discounts, expenses, and gains or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired. 3. The identification of each class and series of security should include, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or stated value, and number of shares. Also to be given are the issuance or redemption price and name of principal underwriting firm through which the security transactions were consummated. 4. Where the accounting for amounts relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Accounts, the accounting should be stated. 5. For securities assumed, the name of the company for which the liability on the securities was assumed should be given as well as particulars of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books, details of these amounts should be furnished with amounts relating to refunded securities clearly earmarked. |

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| **WAGES AND HOURS**  Number of Employees as of December 31  Classified According to Hourly Rate of Pay | | | | | | | | | | | | | | | | | | | | | | | |
| Classification According To Occupation\* | | | $4.00 to $4.49 | | $4.50 to $4.99 | | $5.00 to $5.49 | | | $5.50 to $5.99 | | $6.00 to $6.49 | | $6.50 to $6.99 | $7.00 to $7.49 | | $7.50 to $7.99 | | $8.00 to $8.49 | | $8.50 to $8.99 | | $9.00 to $9.49 |
| Officials & Managerial Assistants | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Professional & Semi-Professional Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Clerical Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Production & Generation Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Operating Engineers | | |  |  | | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Heads | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Assistants | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Other Engineers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Plant Electricians | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Apprentices | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Fuel Handlers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Mechanics | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Apprentices | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Fireman | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Repairmen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Treatment Operators & Analysts | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Welders & Fitters | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Instrument & Control Technicians | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Utilitymen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Laborers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Other Production Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Transmission & Distribution Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Foreman | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Lineman | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Apprentices | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Cable Splicers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Cable Splicers Helpers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Electricians | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Apprentices | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Tree Trimmers/Groundsmen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Meter Readers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Apprentices | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Meter Testers/Repairmen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Apprentices | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Appliance Repairmen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Construction Mechanics | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Street Light Maintainers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Servicemen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Utilitymen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Laborers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Truck Drivers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Other Transmission & Distribution Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| Motor Vehicle, Bldg. & Store Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Foremen | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Bldg. Maintenance Mechanics | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Janitors | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Groundskeepers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Storekeepers | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| 1. Other Motor Vehicle, Bldg. & Stores Employees | | |  | |  | |  | | |  | |  | |  |  | |  | |  | |  | |  |
| \* Complete as Applicable. | | | | | | | | | | | | | | | | | | | | | | | |
| **WAGES AND HOURS**  Number of Employees as of December 31  Classified According to Hourly Rate of Pay | | | | | | | | | | | | | | | | | | | | | | | |
| Classification According To Occupation\* | | | $9.50 to $9.99 | | | $10.00 to $10.49 | | $10.50 to $10.99 | | | $11.00 to $11.49 | | $11.50 to $11.99 | | | $12.00 to $12.49 | | $12.50 to $12.99 | | $13.00 to $13.49 | | $13.50 to $13.99 | |
| Officials & Managerial Assistants | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Professional & Semi-Professional Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Clerical Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Production & Generation Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Operating Engineers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Heads | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Assistants | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Engineers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Plant Electricians | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Fuel Handlers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Mechanics | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Fireman | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Repairmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Treatment Operators & Analysts | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Welders & Fitters | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Instrument & Control Technicians | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Utilitymen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Laborers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Production Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Transmission & Distribution Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Foreman | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Lineman | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Cable Splicers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Cable Splicers Helpers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Electricians | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Tree Trimmers/Groundsmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Meter Readers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Meter Testers/Repairmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Appliance Repairmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Construction Mechanics | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Street Light Maintainers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Servicemen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Utilitymen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Laborers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Truck Drivers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Transmission & Distribution Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Motor Vehicle, Bldg. & Store Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Foremen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Bldg. Maintenance Mechanics | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Janitors | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Groundskeepers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Storekeepers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Motor Vehicle, Bldg. & Stores Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| \* Complete as Applicable. | | | | | | | | | | | | | | | | | | | | | | | |
| **WAGES AND HOURS**  Number of Employees as of December 31  Classified According to Hourly Rate of Pay | | | | | | | | | | | | | | | | | | | | | | | |
| Classification According To Occupation\* | | | $14.00 to $14.49 | | | $14.50 to $14.99 | | $15.00 to $15.49 | | | $15.50 to $15.99 | | $16.00 to $16.49 | | | $16.50 to $16.99 | | $17.00 to $17.49 | | $17.50 to $17.99 | | $18.00 and Over | |
| Officials & Managerial Assistants | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Professional & Semi-Professional Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Clerical Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Production & Generation Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Operating Engineers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Heads | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Assistants | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Engineers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Plant Electricians | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Fuel Handlers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Mechanics | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Fireman | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Repairmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Treatment Operators & Analysts | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Welders & Fitters | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Instrument & Control Technicians | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Utilitymen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Laborers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Production Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Transmission & Distribution Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Foreman | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Lineman | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Cable Splicers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Cable Splicers Helpers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Electricians | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Tree Trimmers/Groundsmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Meter Readers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Meter Testers/Repairmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Apprentices | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Appliance Repairmen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Construction Mechanics | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Street Light Maintainers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Servicemen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Utilitymen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Laborers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Truck Drivers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Transmission & Distribution Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| Motor Vehicle, Bldg. & Store Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Foremen | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Bldg. Maintenance Mechanics | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Janitors | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Groundskeepers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Storekeepers | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| 1. Other Motor Vehicle, Bldg. & Stores Employees | | |  | | |  | |  | | |  | |  | | |  | |  | |  | |  | |
| \* Complete as Applicable. | | | | | | | | | | | | | | | | | | | | | | | |
| **ATTESTATION** | | | | | | | | | | | | | | | | | | | | | | | |
| I, | \_\_\_\_\_\_\_\_\_\_\_\_\_\_, certify that I am the Company Representative | | | | | | | | | | | | | | | | | | | | | | | |
| (Type or print the name of the individual) | | | | | | | | | | | | | | | | | | | | | | | |
| responsible for the Annual Report of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, | | | | | | | | | | | | | | | | | | | | | | | |
|  | (Name of Company) | | | | | | | | | | | | | | | | | | | | | | | |
| that I have examined the foregoing report, and that to the best of my knowledge, information, and belief, all statements of fact contained in said report are true and said report is a correct statement of the business and affairs of the above-named respondent with respect to each and every matter set forth therein during the period from January 1, 2024, through  December 31, 2024, inclusive. | | | | | | | | | | | | | | | | | | | | | | | |
| Dated: | , 2025 | | | | | | |  | | | | | | | | | | | | | | | | |
|  |  | | | | | | | (Signature) | | | | | | | | | | | | | | | | |
|  |  | | | | | | | (Title) | | | | | | | | | | | | | | | | |
|  |  | | | | | | | (Street and Address) | | | | | | | | | | | | | | | | |
|  |  | | | | | | | (City, State, and Zip Code) | | | | | | | | | | | | | | | | |
|  |  | | | | | | | (Telephone Number) | | | | | | | | | | | | | | | | |
|  |  | | | | | | | (Email Address) | | | | | | | | | | | | | | | | |

|  |  |  |  |  |
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