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RATE SCHEDULE NO. 1 – GENERAL METERED SERVICE

APPLICABILITY

Applicable to the territory served by the Company for general metered service, including residential, commercial, industrial, and public authorities, except as provided in Rate Schedule No. 2.

METER RATES

The following shall be the rates for monthly and quarterly consumption and are in addition to the Water Service Charge shown below:

	100 Cubic Feet Per Month	100 Cubic Feet Per Quarter	Rate Per 100 Cubic Feet	
For the First	30	90	\$3.7966	(I)
For the Next	570	1,710	2.8462	(I)
For the Next	9,400	28,200	2.3659	(I)
For all over	10,000	30,000	1.6558	

(The conversion factor from 100 cubic feet to 100 gallons is 7.48.)

	100 Gallons Per Month	100 Gallons Per Quarter	Rate Per 100 Gallons	
For the First	224	672	\$0.50757	(I)
For the Next	4,264	12,792	0.38051	(I)
For the Next	70,312	210,936	0.31630	(I)
For all over	74,800	224,400	0.22136	(D)

WATER SERVICE CHARGES

All metered general water service customers shall pay a Water Service Charge based on the size of meter installed, (or multiple meters installed -- in which case, the charge is based on the total of all meters installed). The Water Service Charge rates listed below do not include any allowance for water usage.

Size of Meter	Per Month	Per Quarter	
5/8"	\$16.40	\$49.20	(I)
3/4"	24.60	73.80	(I)
1"	41.00	123.00	(I)
1-1/2"	82.00	246.00	(I)
2"	131.20	393.60	(I)
3"	245.90	737.70	(I)
4"	409.90	1,229.70	(I)
6"	819.80	2,459.40	(I)
8"	1,311.70	3,935.10	(I)
10"	1,885.60	5,656.80	(I)

TERMS OF PAYMENT

All bills for metered service furnished under this Schedule will be rendered either quarterly or monthly, in arrears, at the option of the Company, and are due and payable when rendered.

RATE SCHEDULE NO. 5 - PRIVATE FIRE SERVICE

APPLICABILITY:

Applicable throughout the entire territory served by the Company for private fire service furnished residential, commercial, industrial and municipal customers, exclusively for the extinguishment of fires, subject to the terms and conditions as set forth elsewhere in this tariff.

ANNUAL RATES

The rates for Private Fire Service are based upon the size of the service, and no additional charges will be made for fire hydrants, sprinklers, hose connections or standpipes connected to or supplied by such private fire services.

<u>Size of Service</u>	<u>Rate Per Annum</u>	
2" Diameter	\$ 109.20	(I)
3" Diameter	244.80	(I)
4" Diameter	432.00	(I)
6" Diameter	980.40	(I)
8" Diameter	1,756.80	(I)
10"Diameter	2,748.00	(I)
12"Diameter	3,942.00	(I)

TERMS OF PAYMENT

All bills for private fire service furnished under this Schedule will be rendered quarterly in advance on the first day of January, April, July and October of each year, and are due and payable when rendered.

(T)

Iowa-American Water Company
Water Tariff
Filed with the Iowa State Utilities Board

Original Sheet No. 4D

CLASSIFICATION OF SERVICE

QUALIFIED INFRASTRUCTURE PLANT SURCHARGE RIDER (“QIP”)

Applicability:

Applicable to the entire territory served by the Company for Residential, Commercial, Industrial, Public Authorities, and Private Fire Service.

QIP Rate:

Effective with this Statement the QIP surcharge is x.xx%. The QIP surcharge will be recomputed semi-annually.

General Description:

To recover the fixed costs (pre-tax return and depreciation) of certain non-revenue producing distribution system infrastructure improvement projects completed between base rate cases and placed in service during the six-month period (“QIP Period”) ending 90 days prior to the effective date of each semi-annual QIP surcharge period. The initial semi-annual QIP surcharge would reflect a QIP Period of more than six-months. The QIP would provide the Company with the resources to accelerate the replacement of aging water distribution system infrastructure. During the 90-day interval between the end of the QIP Period and the corresponding QIP surcharge effective date, the Company will have 30 days to provide Staff with detailed QIP project information including project in service dates, actual paid expenditures, main size, length, location, replacements and retirements. Staff will have the remaining 60 days to verify such data.

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CLASSIFICATION OF SERVICE

QUALIFIED INFRASTRUCTURE PLANT SURCHARGE RIDER (“QIP”)

(Continued)

QIP Eligible Utility Plant:

Distribution and transmission system mains and valves installed as replacements for existing facilities; cleaning and lining of mains; and replaced valves, services, hydrants, meters and meter installations; and unreimbursed funds related to capital projects to replace/relocate facilities required by governmental highway projects.

Determination of the QIP Percentage:

The QIP surcharge shall be expressed as a percentage carried to two (2) decimal places. The QIP percentage shall be applied to the total amount billed to each Customer based on the Company’s otherwise applicable rates and charges. The QIP shall not be applied to any other surcharge or add-on taxes, or to any other revenues not recorded in a QIP base rate revenues account.

The QIP percentage shall be calculated on semi-annual historical basis.

QIP Percentage Formula:

$$\text{QIP \%} = \frac{[(\text{NetQIP} \times \text{PTROR}) + \text{NetDep} + \text{R}] / 1 - \text{RT}}{\text{PAR}}$$

where:

- (i) NetQIP: actual historical cost of investment in QIP plant, net of associated (1) retirements, and (2) accumulated depreciation reserve
- (ii) PTROR: current Board approved pre-tax rate of return from most recent Base Rate case Order.

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CLASSIFICATION OF SERVICE

QUALIFIED INFRASTRUCTURE PLANT SURCHARGE RIDER (“QIP”)

(Continued)

QIP Percentage Formula (continued):

- (iii) NetDep: annual depreciation expense on actual historical QIP additions net of associated retirements, per application of current Board approved depreciation rates by account.
- (iv) R: reconciliation component amount related to any prior QIP over or under collection.
- (v) RT: revenue taxes percentages expressed as a decimal. Revenue taxes reflect sum of utility assessment fee and uncollectible expense.
- (vi) PAR: projected annual base revenues general metered service and private fire protection service.

The QIP shall be subject to an annual reconciliation.

Annual Reconciliation:

A reconciliation between authorized collections and actual collections related to the QIP surcharge will be conducted annually and filed with the Board within 60 days of the end of QIP surcharge year. Any under collection or over collection as verified by the Board will be included in the next applicable QIP surcharge.

New Base Rates

The QIP surcharge will be reset at zero upon the establishment of new Base Rates since Base Rates now incorporate the annual costs that theretofore have been recovered under the QIP surcharge. Thereafter, only the costs of new QIP eligible plant additions that have not previously been reflected in the Company’s rate base and Base Rates would be reflected in new semi-annual QIP filings.

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CLASSIFICATION OF SERVICE

PURCHASED POWER AND CHEMICAL CHARGE RIDER ("PPACC")

Applicability:

Applicable to the entire territory served by the Company for Residential, Commercial, Industrial, Public Authorities, and Private Fire customers.

Rate:

The PPACC surcharge % is x.xx%. The PPACC will be recomputed annually.

This tariff provides for recovery or crediting of incremental charges in the cost of purchased power and chemicals on an annual basis beginning in xxxxxxxxxxxxxxxxxxxx.

The base cost of Purchased Power and Chemicals per 100 Gallons of Water Sales is determined and authorized in the base rate proceeding in Docket No. RPU-2013-xxxx as set forth below:

Base Rate Cost per 100 Gallons \$x.xxx

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