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Pro forma 1A

Financial performance for the 12 months ended 31 March 20xx

RAG 4
reference

Income statement	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
Revenue	I	I	I	C	C	1A.1
Operating costs	I	I	I	C	C	1A.2
Other operating income	I	I	I	C	C	1A.3
Operating profit	C	C	C	C	C	1A.4
Other income	I	I	I	C	C	1A.5
Interest income	I	I	I	C	C	1A.6
Interest expense	I	I	I	C	C	1A.7
Other interest expense	I	I	I	C	C	1A.8
Profit before tax and fair value movements	C	C	C	C	C	1A.9
Fair value gains/(losses) on financial instruments	I	I	I	C	C	1A.10
Profit before tax	C	C	C	C	C	1A.11
UK Corporation tax	I	I	I	C	C	1A.12
Deferred tax	I	I	I	C	C	1A.13
Profit for the year	C	C	C	C	C	1A.14
Dividends	I	I	I	C	C	1A.15
Tax analysis						
Current year	I	I	I	C	C	1A.16
Adjustments in respect of prior years	I	I	I	C	C	1A.17
UK Corporation tax	I	I	I	C	C	1A.18
Analysis of non-appointed revenue	Non-appointed					
Imported sludge	I					1A.19
Tankered waste	I					1A.20
Other non-appointed revenue	I					1A.21
Revenue	I					1A.22

Pro forma 1B

Financial performance for the 12 months ended 31 March 20xxRAG 4
reference

Statement of comprehensive income	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
Profit for the year	I	I	I	C	C	1B.1
Actuarial gains/(losses) on post-employment plans	I	I	I	C	C	1B.2
Other comprehensive income	I	I	I	C	C	1B.3
Total Comprehensive income for the year	C	C	C	C	C	1B.4

Pro forma 1C

Financial performance for the 12 months ended 31 March 20xx

RAG 4
reference

Statement of financial position	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
Non-current assets						
Fixed assets	I	I	I	C	C	1C.1
Intangible assets	I	I	I	C	C	1C.2
Investments - loans to group companies	I	I	I	C	C	1C.3
Investments - other	I	I	I	C	C	1C.4
Financial instruments	I	I	I	C	C	1C.5
Retirement benefit assets	I	I	I	C	C	1C.6
Total	C	C	C	C	C	1C.7
Current assets						
Inventories	I	I	I	C	C	1C.8
Trade & other receivables	I	I	I	C	C	1C.9
Financial instruments	I	I	I	C	C	1C.10
Cash & cash equivalents	I	I	I	C	C	1C.11
Total	C	C	C	C	C	1C.12
Current liabilities						
Trade & other payables	I	I	I	C	C	1C.13
Capex creditor	I	I	I	C	C	1C.14
Borrowings	I	I	I	C	C	1C.15
Financial instruments	I	I	I	C	C	1C.16
Current tax liabilities	I	I	I	C	C	1C.17
Provisions	I	I	I	C	C	1C.18
Total	C	C	C	C	C	1C.19
Net Current assets/(liabilities)	C	C	C	C	C	1C.20
Non-current liabilities						
Trade & other payables	I	I	I	C	C	1C.21
Borrowings	I	I	I	C	C	1C.22
Financial instruments	I	I	I	C	C	1C.23
Retirement benefit obligations	I	I	I	C	C	1C.24
Provisions	I	I	I	C	C	1C.25
Deferred income - G&C's	I	I	I	C	C	1C.26
Preference share capital	I	I	I	C	C	1C.27
Deferred tax	I	I	I	C	C	1C.28
Total	C	C	C	C	C	1C.29
Net assets	C	C	C	C	C	1C.30
Equity						
Called up share capital	I	I	I	C	C	1C.31
Retained earnings & other reserves	I	I	I	C	C	1C.32
Total Equity	C	C	C	C	C	1C.33

Pro forma 1D

Financial performance for the 12 months ended 31 March 20xx
RAG 4
reference

Statement of cashflows	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
Operating profit	I	I	I	C	C	1D.1
Other income	I	I	I	C	C	1D.2
Depreciation	I	I	I	C	C	1D.3
Amortisation - G&C's	I	I	I	C	C	1D.4
Changes in working capital	I	I	I	C	C	1D.5
Pension contributions	I	I	I	C	C	1D.6
Movement in provisions	I	I	I	C	C	1D.7
Profit on sale of fixed assets	I	I	I	C	C	1D.8
Cash generated from operations	C	C	C	C	C	1D.9
Net interest paid	I	I	I	C	C	1D.10
Tax paid	I	I	I	C	C	1D.11
Net cash generated from operating activities	C	C	C	C	C	1D.12
Investing activities						
Capital expenditure	I	I	I	C	C	1D.13
Grants & Contributions	I	I	I	C	C	1D.14
Disposal of fixed assets	I	I	I	C	C	1D.15
Other	I	I	I	C	C	1D.16
Net cash used in investing activities	C	C	C	C	C	1D.17
Net cash generated before financing activities	C	C	C	C	C	1D.18
Cashflows from financing activities						
Equity dividends paid	I	I	I	C	C	1D.19
Net loans received	I	I	I	C	C	1D.20
Cash inflow from equity financing	I	I	I	C	C	1D.21
Net cash generated from financing activities	C	C	C	C	C	1D.22
Increase (decrease) in net cash	C	C	C	C	C	1D.23

Pro forma 1E

Net debt analysis at 31 March 20xxRAG 4
reference

	Interest rate risk profile				
	Fixed rate	Floating rate	Index linked	Total	
Borrowings (excluding preference shares)	I	I	I	C	1E.1
Preference share capital				I	1E.2
Total borrowings				C	1E.3
Cash				I	1E.4
Short term deposits				I	1E.5
Net Debt				C	1E.6
Gearing				C	1E.7
Adjusted Gearing				I	1E.8
Full year equivalent nominal interest cost	I	I	I	C	1E.9
Full year equivalent cash interest payment	I	I	I	C	1E.10
Indicative interest rates					
Indicative weighted average nominal interest rate	I	I	I	C	1E.11
Indicative weighted average cash interest rate	I	I	I	C	1E.12
Weighted average years to maturity	I	I	I	I	1E.13

Pro forma 2A

Segmental income statement for the 12 months ended 31 March 20xx

RAG 4
reference

	Retail		Wholesale					Total		
	Household	Non-household	Water resources	Water Network+	Water total	Wastewater Network+	Sludge			Wastewater total
Revenue - price control	I	I		I	C	I		C	C	2A.1
Revenue - non price control	I	I		I	C	I		C	C	2A.2
Operating expenditure	I	I	I	I	C	I	I	C	C	2A.3
Depreciation - tangible fixed assets	I	I	I	I	C	I	I	C	C	2A.4
Amortisation - intangible fixed assets	I	I	I	I	C	I	I	C	C	2A.5
Other operating income	I	I	I	I	C	I	I	C	C	2A.6
Operating profit before recharges	C	C			C			C	C	2A.7
Recharges in respect of 'principal use' assets										
Recharges from other segments	I	I	I	I	C	I	I	C	C	2A.8
Recharges to other segments	I	I	I	I	C	I	I	C	C	2A.9
Operating profit	C	C			C			C	C	2A.10
Surface water drainage rebates									I	2A.11

Pro forma 2B

Totex analysis for the 12 months ended 31 March 20xx - wholesale water & wastewater						RAG 4 reference
	Water resources	Water Network+	Wastewater Network+	Sludge	Total	
Operating expenditure						
Power	I	I	I	I	C	2B.1
Income treated as negative expenditure	I	I	I	I	C	2B.2
Abstraction charges/ discharge consents	I	I	I	I	C	2B.3
Bulk Supply/Bulk discharge	I	I	I	I	C	2B.4
Other operating expenditure						
- Renewals expensed in year (Infrastructure)	I	I	I	I	C	2B.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	C	2B.6
- Other operating expenditure excluding renewals	I	I	I	I	C	2B.7
Local authority and Cumulo rates	I	I	I	I	C	2B.8
Total operating expenditure excluding third party services	C	C	C	C	C	2B.9
Third party services	I	I	I	I	C	2B.10
Total operating expenditure	C	C	C	C	C	2B.11
Capital expenditure						
Maintaining the long term capability of the assets - infra	I	I	I	I	C	2B.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	C	2B.13
Other capital expenditure - infra	I	I	I	I	C	2B.14
Other capital expenditure - non-infra	I	I	I	I	C	2B.15
Infrastructure network reinforcement	I	I	I	I	C	2B.16
Total gross capital expenditure (excluding third party)	C	C	C	C	C	2B.17
Third party services	I	I	I	I	C	2B.18
Total gross capital expenditure	C	C	C	C	C	2B.19
Grants and contributions						
Grants and contributions	I	I	I	I	C	2B.20
Totex	C	C	C	C	C	2B.21
Cash expenditure						
Pension deficit recovery payments	I	I	I	I	C	2B.22
Other cash items	I	I	I	I	C	2B.23
Totex including cash items	C	C	C	C	C	2B.24

Pro forma 2C

Operating cost analysis for the 12 months ended 31 March 20xx - retail				RAG 4 reference
	Household	Non-household	Total	
Operating expenditure				
Customer services	I	I	C	2C.1
Debt management	I	I	C	2C.2
Doubtful debts	I	I	C	2C.3
Meter reading	I	I	C	2C.4
Services to developers		I	C	2C.5
Other operating expenditure	I	I	C	2C.6
Total operating expenditure excluding third party services	C	C	C	2C.7
Third party services operating expenditure	I	I	C	2C.8
Total operating expenditure	C	C	C	2C.9
Depreciation - tangible fixed assets	I	I	C	2C.10
Amortisation - intangible fixed assets	I	I	C	2C.11
Total operating costs	C	C	C	2C.12
Debt written off	I	I	C	2C.13

Pro forma 2D

**Historic cost analysis of tangible fixed assets -
wholesale & retail**
RAG 4
reference

	Wholesale				Retail		Total	
	Water Resources	Water Network+	Wastewater Network+	Sludge	Household	Non-household		
Cost								
At 1 April 20xx	I	I	I	I	I	I	C	2D.1
Disposals	I	I	I	I	I	I	C	2D.2
Additions	I	I	I	I	I	I	C	2D.3
Assets adopted at nil cost	I	I	I	I	I	I	C	2D.4
At 31 March 20xx	C	C	C	C	C	C	C	2D.5
Depreciation								
At 1 April 20xx	I	I	I	I	I	I	C	2D.6
Disposals	I	I	I	I	I	I	C	2D.7
Charge for year	I	I	I	I	I	I	C	2D.8
At 31 March 20xx	C	C	C	C	C	C	C	2D.9
Net book amount at 31 March 20xx	C	C	C	C	C	C	C	2D.10
Net book amount at 1 April 20xx	C	C	C	C	C	C	C	2D.11
Depreciation charge for year								
Principal services	I	I	I	I	I	I	C	2D.12
Third party services	I	I	I	I	I	I	C	2D.13
Total	C	C	C	C	C	C	C	2D.14

The net book value includes £Xm in respect of assets in the course of construction.

Pro forma 2E

Analysis of 'grants and contributions' and land sales for the 12 months ended 31 March 20xx - wholesale

RAG 4
reference

	Fully recognised in income statement	Capitalised and amortised (in income statement)	Fully netted off capex	Total	
Grants and contributions - water					
Connection charges (s45)	I	I	I	C	2E.1
Infrastructure charge receipts (s146)	I	I	I	C	2E.2
Requisitioned mains (s43, s55 & s56)	I	I	I	C	2E.3
Other contributions (price control)	I	I	I	C	2E.4
Diversions (s185)	I	I	I	C	2E.5
Other contributions (non-price control)	I	I	I	C	2E.6
Total	C	C	C	C	2E.7
Value of adopted assets		I		C	2E.8
Grants and contributions - wastewater					
Infrastructure charge receipts (s146)	I	I	I	C	2E.9
Requisitioned sewers (s100)	I	I	I	C	2E.10
Other contributions (price control)	I	I	I	C	2E.11
Diversions (s185)	I	I	I	C	2E.12
Other Contributions (non-price control)	I	I	I	C	2E.13
Total	C	C	C	C	2E.14
Value of adopted assets		I		C	2E.15
Movements in capitalised grants and contributions					
	Water	Waste water	Total		
b/f	C	C	C		2E.16
Capitalised in year	C	C	C		2E.17
Amortisation (in income statement)	I	I	C		2E.18
c/f	C	C	C		2E.19
Land sales					
	Water	Waste water	Total		
Proceeds from disposals of protected land	I	I	C		2E.20

Pro forma 2F

RAG 4
reference**Household - revenues by customer type**

	Wholesale charges revenue	Retail revenue	Total revenue	Number of customers	Average household retail revenue per customer	
	£m	£m	£m	000s	£	
Unmeasured water only customer	I	I	C	I	C	2F.1
Unmeasured wastewater customer only	I	I	C	I	C	2F.2
Unmeasured water & wastewater customer only	I	I	C	I	C	2F.3
Measured water only customer	I	I	C	I	C	2F.4
Measured wastewater only customer	I	I	C	I	C	2F.5
Measured water & wastewater customer	I	I	C	I	C	2F.6
Total	C	C	C	C	C	2F.7

Pro forma 2G

Non-household water - revenues by tariff type						RAG 4 reference
	Wholesale charges revenue	Retail revenue	Total revenue	Number of connections	Average non-household retail revenue per connection	
	£m	£m	£m	000s	£	
Default tariffs						
Tariff type 1	I	I	C	I	C	2G.1
Tariff type 2	I	I	C	I	C	2G.2
.....	I	I	C	I	C	2G.X
.....	I	I	C	I	C	2G.X
Tariff type x	I	I	C	I	C	2G.X
Total default tariffs	C	C	C	C	C	2G.X
Non-Default tariffs						
Total non-default tariffs	I	I	C	I	C	2G.X
Total	C	C	C	C	C	2G.X
Revenue per customer				Number of customers	Average non-household retail revenue per customer	
				000s	£	
Total				I	C	2G.X

Pro forma 2H

Non-household wastewater - revenues by tariff type						RAG 4 reference
Wholesale charges revenue	Retail revenue	Total revenue	Number of connections	Average non-household retail revenue per connection		
£m	£m	£m	000s	£		
Default tariffs						
Tariff type 1	I	I	C	I	C	2H.1
Tariff type 2	I	I	C	I	C	2H.2
.....	I	I	C	I	C	2H.X
.....	I	I	C	I	C	2H.X
Tariff type x	I	I	C	I	C	2H.X
Total default tariffs	C	C	C	C	C	2H.X
Non-Default tariffs						
Total non-default tariffs	I	I	C	I	C	2H.X
Total	C	C	C	C	C	2H.X
Revenue per customer				Number of customers	Average non-household retail revenue per customer	
				000s	£	
Total				I	C	2H.X

Pro forma 2I

Revenue analysis for the 12 months ended 31 March 20xx

RAG 4
reference

	Household	Non-household	Total	
Wholesale charge - water				
Unmeasured	I	I	C	2I.1
Measured	I	I	C	2I.2
Third party revenue	I	I	C	2I.3
	C	C	C	2I.4
Wholesale charge - wastewater				
Unmeasured	I	I	C	2I.5
Measured	I	I	C	2I.6
Third party revenue	I	I	C	2I.7
	C	C	C	2I.8
Wholesale Total	C	C	C	2I.9
Retail revenue				
Unmeasured	I	I	C	2I.10
Measured	I	I	C	2I.11
Other third party revenue	I	I	C	2I.12
Retail Total	C	C	C	2I.13
Third party revenue - non-price control				
Bulk supplies - water			I	2I.14
Bulk supplies - wastewater			I	2I.15
Other third party revenue			I	2I.16
Principal services - non-price control				
Other appointed revenue			I	2I.17
Total appointed revenue			C	2I.18
	Water	Wastewater	Total	
Wholesale revenue governed by price control	C	C	C	2I.19
Grants & contributions ¹	I	I	C	2I.20
Total revenue governed by wholesale price control	C	C	C	2I.21
Amount assumed in wholesale determination	I	I	C	2I.22
Adjustment for in-period ODI revenue	I	I	C	2I.23
Adjustment for WRFIM	I	I	C	2I.24
Total assumed revenue	C	C	C	2I.25
Difference²	C	C	C	2I.26

¹Relevant capital contributions as defined in FD²Cross reference to a narrative explanation

Pro forma 2J

Infrastructure network reinforcement costs for the 12 months ended 31 March 20xx

RAG 4
reference

	Network reinforcement capex	On site / site specific capex (memo only)	
Wholesale water network+ (treated water distribution)			
Distribution and trunk mains	|	|	2J.1
Pumping and storage facilities	|	|	2J.2
Other	|	|	2J.3
Total	C	C	2J.4
Wholesale wastewater network+ (sewage collection)			
Foul and combined systems	|	|	2J.5
Surface water only systems	|	|	2J.6
Pumping and storage facilities	|	|	2J.7
Other	|	|	2J.8
Total	C	C	2J.9

Pro forma 3A

Outcome performance table

RAG 4 reference

3A.1 to 3A.14

Unique ID	Performance commitment	Unit	Unit description	Decimal places	Performance level - actual (previous reporting year)	Performance level - actual	CPL met?	Reward or penalty - in-period ODIs (indicator)	Reward or penalty - in-period ODIs (£m)	Reward or penalty - ODIs payable at the end of AMP6 (indicator)	Reward or penalty - ODIs payable at the end of AMP6 (£m)	31 March 2020 forecast - total AMP6 reward or penalty (indicator)	31 March 2020 forecast - total AMP6 reward or penalty (£m)
Line per performance commitment	Pre-populated data					|	|	|	|	|	|	|	|

Pro forma 3B

Sub-measure performance table

RAG 4
reference

	Unique ID	PC / sub-measure ID	PC / sub-measure	Unit	Decimal places	Performance level - actual (previous reporting year)	Performance level - actual	Performance level met?
Line per PC / sub-measure	Pre-populated data						I	I

3B.1 to 3B.8

Pro forma 3C

AIM (Abstraction Incentive Mechanism)						RAG 4 reference
Abstraction site <small>(these can be anonymised if necessary for national security reasons)</small>	Decimal places	AIM performance	Normalised AIM performance	Cumulative AIM performance 2016-17 onwards	Cumulative normalised AIM performance 2016-17 onwards	Contextual information relating to AIM performance
		MI	MI	MI	MI	
A	1	1	1	1	1	
B	1	1	1	1	1	
..	1	1	1	1	1	
..	1	1	1	1	1	
..	1	1	1	1	1	
Total		C	C	C	C	

This table is not applicable for:

- South West Water
- Welsh Water
- Bristol Water
- Dee Valley Water

Pro forma 3D

SIM (Service Incentive Mechanism) score table

RAG 4
reference

	Units	Decimal places	Score	
1st survey score	nr	2	I	3D.1
2nd survey score	nr	2	I	3D.2
3rd survey score	nr	2	I	3D.3
4th survey score	nr	2	I	3D.4
Qualitative SIM score (out of 75)	nr	2	C	3D.5
Total contact score	nr	2	I	3D.6
Quantitative SIM score (out of 25)	nr	2	C	3D.7
Total annual SIM score (out of 100)	nr	2	C	3D.8

Pro forma 4A

Non-financial information for the 12 months ended 31 March 20xx			RAG 4 reference
Retail - household	Unmeasured	Measured	
Number of void households ('000s)	|	|	4A.1
Per capita consumption (excluding supply pipe leakage) l/h/d	|	|	4A.2
Wholesale	Water	Wastewater	
Volume (MI/d)			
Bulk supply export	|	|	4A.3
Bulk supply import	|	|	4A.4
Distribution input	|		4A.5

Pro forma 4B

Totex analysis					RAG 4 reference
	Current year		Cumulative		
	Water	Wastewater	Water	Wastewater	
Actual totex	C	C	C	C	4B.1
Less: Items excluded from the menu					
Third party costs	I	I	I	I	4B.2
Pension deficit recovery payments	I	I	I	I	4B.3
Other 'Rule book' adjustments	I	I	I	I	4B.4
Total items excluded from the menu	C	C	C	C	4B.5
Add: Transition expenditure					
Transition expenditure	I	I	I	I	4B.6
Adjusted Actual totex	C	C	C	C	4B.7
Adjusted Actual totex - base year prices	I	I	I	I	4B.8
Allowed totex based on final menu choice – base year prices	I	I	I	I	4B.9

Pro forma 4C

Impact of AMP performance to date on RCV			RAG 4 reference
	Water	Wastewater	
Cumulative totex over/underspend so far in the price control period	I	I	4C.1
Customer share of cumulative totex over/underspend	I	I	4C.2
RCV element of customer share of cumulative totex over/underspend	I	I	4C.3
Adjustment for ODI rewards or penalties	I	I	4C.4
RCV determined at FD at 31 March	I	I	4C.5
Projected 'shadow' RCV	C	C	4C.6

Pro forma 4D

Totex analysis for the 12 months ended 31 March 20xx - wholesale water								RAG 4 reference
	Water resources		Raw water distribution		Water treatment	Treated water distribution	Total	
	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage				
Operating expenditure								
Power	I	I	I	I	I	I	C	4D.1
Income treated as negative expenditure	I	I	I	I	I	I	C	4D.2
Abstraction charges/ discharge consents	I	I	I	I	I	I	C	4D.3
Bulk supply	I	I	I	I	I	I	C	4D.4
Other operating expenditure								
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	C	4D.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	C	4D.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	C	4D.7
Local authority and Cumulo rates	I	I	I	I	I	I	C	4D.8
Total operating expenditure excluding third party services	C	C	C	C	C	C	C	4D.9
Third party services	I	I	I	I	I	I	C	4D.10
Total operating expenditure	C	C	C	C	C	C	C	4D.11
Capital expenditure								
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	C	4D.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	C	4D.13
Other capital expenditure - infra	I	I	I	I	I	I	C	4D.14
Other capital expenditure - non-infra	I	I	I	I	I	I	C	4D.15
Infrastructure network reinforcement	I	I	I	I	I	I	C	4D.16
Total gross capital expenditure (excluding third party)	C	C	C	C	C	C	C	4D.17
Third party services	I	I	I	I	I	I	C	4D.18
Total gross capital expenditure	C	C	C	C	C	C	C	4D.19
Grants and contributions	I	I	I	I	I	I	C	4D.20
Totex	C	C	C	C	C	C	C	4D.21
Cash expenditure								
Pension deficit recovery payments	I	I	I	I	I	I	C	4D.22
Other cash items	I	I	I	I	I	I	C	4D.23
Totex including cash items	C	C	C	C	C	C	C	4D.24
Unit cost information (operating expenditure)								
	Licensed volume available	Volume abstracted	Volume transported	Average volume stored	Distribution input volume	Distribution input volume		
Volume (MI)	I	I	I	I	I	I		4D.25
Unit cost (£/MI)	C	C	C	C	C	C		4D.26
Population	I	I	I	I	I	I		4D.27
Unit cost (£/pop)	C	C	C	C	C	C		4D.28

Pro forma 4E

Totex analysis for the 12 months ended 31 March 20xx - wholesale wastewater

RAG 4
reference

	Sewage collection			Sewage treatment		Sludge			Total	
	Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Imported sludge liquor treatment	Sludge transport	Sludge treatment	Sludge disposal		
Operating expenditure										
Power	I	I	I	I	I	I	I	I	C	4E.1
Income treated as negative expenditure	I	I	I	I	I	I	I	I	C	4E.2
Discharge consents	I	I	I	I	I	I	I	I	C	4E.3
Bulk discharge	I	I	I	I	I	I	I	I	C	4E.4
Other operating expenditure										
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	I	I	C	4E.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	I	I	C	4E.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	I	I	C	4E.7
Local authority and Cumulo rates	I	I	I	I	I	I	I	I	C	4E.8
Total operating expenditure excluding third party services	C	C	C	C	C	C	C	C	C	4E.9
Third party services	I	I	I	I	I	I	I	I	C	4E.10
Total operating expenditure	C	C	C	C	C	C	C	C	C	4E.11
Capital expenditure										
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	I	I	C	4E.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	I	I	C	4E.13
Other capital expenditure - infra	I	I	I	I	I	I	I	I	C	4E.14
Other capital expenditure - non-infra	I	I	I	I	I	I	I	I	C	4E.15
Infrastructure network reinforcement	I	I	I	I	I	I	I	I	C	4E.16
Total gross capital expenditure (excluding third party)	C	C	C	C	C	C	C	C	C	4E.17
Third party services	I	I	I	I	I	I	I	I	C	4E.18
Total gross capital expenditure	C	C	C	C	C	C	C	C	C	4E.19
Grants and contributions	I	I	I	I	I	I	I	I	C	4E.20
Totex	C	C	C	C	C	C	C	C	C	4E.21
Cash expenditure										
Pension deficit recovery payments	I	I	I	I	I	I	I	I	C	4E.22
Other cash items	I	I	I	I	I	I	I	I	C	4E.23
Totex including cash items	C	C	C	C	C	C	C	C	C	4E.24

Unit cost information (operating expenditure)

	Volume collected	Volume collected	Volume collected	Biochemical Oxygen Demand (BOD)	Biochemical Oxygen Demand (BOD)	Volume transported	Dried solid mass treated	Dried solid mass disposed	
	MI	MI	MI	Tonnes	Tonnes	m ³	ttds	ttds	
Units	I	I	I	I	I	I	I	I	4E.25
Unit cost (£/unit)	C	C	C	C	C	C	C	C	4E.26
Population	I	I	I	I	I	I	I	I	4E.27
Unit cost (£/pop)	C	C	C	C	C	C	C	C	4E.28

Pro forma 4F

Cost analysis for the 12 months ended 31 March 20xx - household retailRAG 4
reference

	Household unmeasured				Household measured				Total	
	Water only	Wastewater only	Water and sewerage	Total	Water only	Wastewater only	Water and sewerage	Total		
Operating expenditure										
Customer services	I	I	I	C	I	I	I	C	C	4F.1
Debt management	I	I	I	C	I	I	I	C	C	4F.2
Doubtful debts	I	I	I	C	I	I	I	C	C	4F.3
Meter reading					I	I	I	C	C	4F.4
Other operating expenditure	I	I	I	C	I	I	I	C	C	4F.5
Total operating expenditure excluding third party services	C	C	C	C	C	C	C	C	C	4F.6
Third party services operating expenditure	I	I	I	C	I	I	I	C	C	4F.7
Total operating expenditure	C	C	C	C	C	C	C	C	C	4F.8
Depreciation - tangible fixed assets										
- on assets existing at 31 March 2015	I	I	I	C	I	I	I	C	C	4F.9
- on assets acquired since 1 April 2015	I	I	I	C	I	I	I	C	C	4F.10
Amortisation - intangible fixed assets										
- on assets existing at 31 March 2015	I	I	I	C	I	I	I	C	C	4F.11
- on assets acquired since 1 April 2015	I	I	I	C	I	I	I	C	C	4F.12
Total operating costs	C	C	C	C	C	C	C	C	C	4F.13
Capital expenditure	I	I	I	C	I	I	I	C	C	4F.14

Other operating expenditure includes the net retail expenditure for the following retail activities which are part funded by wholesale

Household

Demand-side water efficiency - gross expenditure	I	4F.15
Demand-side water efficiency - expenditure funded by wholesale	I	4F.16
Demand-side water efficiency - net retail expenditure	C	4F.17
Customer-side leak repairs - gross expenditure	I	4F.18
Customer-side leak repairs - expenditure funded by wholesale	I	4F.19
Customer-side leak repairs - net retail expenditure	C	4F.20

Pro forma 4G

**Wholesale current cost financial performance for the
12 months ended 31 March 20xx**
RAG 4
reference

Income statement	Water	Wastewater	Total	
Revenue	I	I	C	4G.1
Operating expenditure	I	I	C	4G.2
Capital maintenance charges	I	I	C	4G.3
Other operating income	I	I	C	4G.4
Current cost operating profit	C	C	C	4G.5
Other income	I	I	C	4G.6
Interest income	I	I	C	4G.7
Interest expense	I	I	C	4G.8
Other interest expense	I	I	C	4G.9
Current cost profit before tax and fair value movements	C	C	C	4G.10
Fair value gains/(losses) on financial instruments	I	I	C	4G.11
Current cost profit before tax	C	C	C	4G.12

Pro forma 4H

Financial metrics for the 12 months ended 31 March 20xx

RAG 4
reference**Financial indicators**

Net debt	|	4H.1
Regulated equity	|	4H.2
Regulated gearing	|	4H.3
Post tax return on regulated equity	|	4H.4
RORE (return on regulated equity)	|	4H.5
Dividend yield	|	4H.6
Retail profit margin - Household	|	4H.7
Retail profit margin - Non household	|	4H.8
Credit rating	|	4H.9
Return on RCV	|	4H.10
Dividend cover	|	4H.11
Funds from operations (FFO)	|	4H.12
Interest cover (cash)	|	4H.13
Adjusted interest cover (cash)	|	4H.14
FFO/Debt	|	4H.15
Effective tax rate	|	4H.16
RCF	|	4H.17
RCF/capex	|	4H.18

Revenue and earnings

Revenue (actual)	|	4H.19
EBITDA (actual)	|	4H.20

Borrowings

Proportion of borrowings which are fixed rate	|	4H.21
Proportion of borrowings which are floating rate	|	4H.22
Proportion of borrowings which are index linked	|	4H.23
Proportion of borrowings due within 1 year or less	|	4H.24
Proportion of borrowings due in more than 1 year but no more than 2 years	|	4H.25
Proportion of borrowings due in more than 2 years but but no more than 5 years	|	4H.26
Proportion of borrowings due in more than 5 years but no more than 20 years	|	4H.27
Proportion of borrowings due in more than 20 years	|	4H.28

Pro forma 4I

RAG 4
reference**Financial derivatives**

	Nominal value by maturity (net) at 31 March			Total value at 31 March		Total accretion at 31 March	Interest rate (weighted average for 12 months to 31 March 20xx)		
	1 to 2 years	2 to 5 years	Over 5 years	Nominal value (net)	Mark to Market		Payable	Receivable	
	£m	£m	£m	£m	£m	£m	%	%	
Interest rate swap (sterling)									
Floating to fixed rate	I	I	I	I	I	I	I	I	4I.1
Floating from fixed rate	I	I	I	I	I	I	I	I	4I.2
Floating to index linked	I	I	I	I	I	I	I	I	4I.3
Floating from index linked	I	I	I	I	I	I	I	I	4I.4
Fixed to index-linked	I	I	I	I	I	I	I	I	4I.5
Fixed from index-linked	I	I	I	I	I	I	I	I	4I.6
Total	C	C	C	C	C	C			4I.7
Foreign Exchange									
Cross currency swap USD	I	I	I	I	I	I	I	I	4I.8
Cross currency swap EUR	I	I	I	I	I	I	I	I	4I.9
Cross currency swap YEN	I	I	I	I	I	I	I	I	4I.10
Cross currency swap Other	I	I	I	I	I	I	I	I	4I.11
Total	C	C	C	C	C	C			4I.12
Currency interest rate									
Currency interest rate swaps USD	I	I	I	I	I	I	I	I	4I.13
Currency interest rate swaps EUR	I	I	I	I	I	I	I	I	4I.14
Currency interest rate swaps YEN	I	I	I	I	I	I	I	I	4I.15
Currency interest rate swaps Other	I	I	I	I	I	I	I	I	4I.16
Total	C	C	C	C	C	C			4I.17
Forward currency contracts									
Forward currency contracts USD	I	I	I	I	I	I	I	I	4I.18
Forward currency contracts EUR	I	I	I	I	I	I	I	I	4I.19
Forward currency contracts YEN	I	I	I	I	I	I	I	I	4I.20
Forward currency contracts Other	I	I	I	I	I	I	I	I	4I.21
Total	C	C	C	C	C	C			4I.22
Other financial derivatives	I	I	I	I	I	I	I	I	4I.23
Total financial derivatives	C	C	C	C	C	C			4I.24

Pro forma 4J

Atypical expenditure by business unit for the 12 months ended 31 March 20xx - wholesale waterRAG 4
reference

	Water resources		Network+				Total		
	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution			
Operating expenditure (excl. atypicals)									
Power	I	I	I	I	I	I	C	4J.1	
Income treated as negative expenditure	I	I	I	I	I	I	C	4J.2	
Abstraction charges/ discharge consents	I	I	I	I	I	I	C	4J.3	
Bulk supply	I	I	I	I	I	I	C	4J.4	
Other operating expenditure									
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	C	4J.5	
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	C	4J.6	
- Other operating expenditure excluding renewals	I	I	I	I	I	I	C	4J.7	
Local authority and Cumulo rates	I	I	I	I	I	I	C	4J.8	
Total operating expenditure excluding third party services	C	C	C	C	C	C	C	4J.9	
Third party services	I	I	I	I	I	I	C	4J.10	
Total operating expenditure	C	C	C	C	C	C	C	4J.11	
Capital expenditure (excl. atypicals)									
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	C	4J.12	
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	C	4J.13	
Other capital expenditure - infra	I	I	I	I	I	I	C	4J.14	
Other capital expenditure - non-infra	I	I	I	I	I	I	C	4J.15	
Infrastructure network reinforcement	I	I	I	I	I	I	C	4J.16	
Total gross capital expenditure (excluding third party)	C	C	C	C	C	C	C	4J.17	
Third party services	I	I	I	I	I	I	C	4J.18	
Total gross capital expenditure	C	C	C	C	C	C	C	4J.19	
Grants and contributions	I	I	I	I	I	I	C	4J.20	
Totex	C	C	C	C	C	C	C	4J.21	
Cash expenditure (excl. atypicals)									
Pension deficit recovery payments	I	I	I	I	I	I	C	4J.22	
Other cash items	I	I	I	I	I	I	C	4J.23	
Totex including cash items	C	C	C	C	C	C	C	4J.24	
Atypical expenditure	Specify any atypical expenditure included in the lines above (to be defined by company in item description)								
Item 1	I	I	I	I	I	I	C	4J.25	
Item 2	I	I	I	I	I	I	C	4J.26	
Item 3	I	I	I	I	I	I	C	4J.27	
Item 4	I	I	I	I	I	I	C	4J.28	
Item 5	I	I	I	I	I	I	C	4J.29	
Total atypical expenditure	C	C	C	C	C	C	C	4J.30	
Total expenditure	C	C	C	C	C	C	C	4J.31	

Pro forma 4K

Atypical expenditure by business unit for the 12 months ended 31 March 20xx - wholesale wastewaterRAG 4
reference

	Network+ Sewage collection			Network+ Sewage treatment		Sludge			Total	
	Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Sludge liquor treatment	Sludge transport	Sludge treatment	Sludge disposal		
Operating expenditure (excl. atypicals)										
Power	I	I	I	I	I	I	I	I	C	4K.1
Income treated as negative expenditure	I	I	I	I	I	I	I	I	C	4K.2
Discharge consents	I	I	I	I	I	I	I	I	C	4K.3
Bulk discharge	I	I	I	I	I	I	I	I	C	4K.4
Other operating expenditure										
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	I	I	C	4K.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	I	I	C	4K.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	I	I	C	4K.7
Local authority and Cumulo rates	I	I	I	I	I	I	I	I	C	4K.8
Total operating expenditure excluding third party services	C	C	C	C	C	C	C	C	C	4K.9
Third party services	I	I	I	I	I	I	I	I	C	4K.10
Total operating expenditure	C	C	C	C	C	C	C	C	C	4K.11
Capital expenditure (excl. atypicals)										
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	I	I	C	4K.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	I	I	C	4K.13
Other capital expenditure - infra	I	I	I	I	I	I	I	I	C	4K.14
Other capital expenditure - non-infra	I	I	I	I	I	I	I	I	C	4K.15
Infrastructure network reinforcement	I	I	I	I	I	I	I	I	C	4K.16
Total gross capital expenditure (excluding third party)	C	C	C	C	C	C	C	C	C	4K.17
Third party services	I	I	I	I	I	I	I	I	C	4K.18
Total gross capital expenditure	C	C	C	C	C	C	C	C	C	4K.19
Grants and contributions	I	I	I	I	I	I	I	I	C	4K.20
Totex	C	C	C	C	C	C	C	C	C	4K.21
Cash expenditure (excl. atypicals)										
Pension deficit recovery payments	I	I	I	I	I	I	I	I	C	4K.22
Other cash items	I	I	I	I	I	I	I	I	C	4K.23
Totex including cash items	C	C	C	C	C	C	C	C	C	4K.24
Atypical expenditure	Specify any atypical expenditure included in the lines above (to be defined by company in item description)									
Item 1	I	I	I	I	I	I	I	I	C	4K.25
Item 2	I	I	I	I	I	I	I	I	C	4K.26
Item 3	I	I	I	I	I	I	I	I	C	4K.27
Item 4	I	I	I	I	I	I	I	I	C	4K.28
Item 5	I	I	I	I	I	I	I	I	C	4K.29
Total atypical expenditure	C	C	C	C	C	C	C	C	C	4K.30
Total expenditure	C	C	C	C	C	C	C	C	C	4K.31

Pro forma 4L

RAG 4 reference

Enhancement capital expenditure by purpose for the 12 months ended 31st March 20xx - wholesale water

	Expenditure in report year						Cumulative expenditure on schemes completed in the report year								
	Water resources		Network+				Total	Water resources		Network+				Total	
	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution			
Enhancement capital expenditure by purpose															
Making ecological improvements at abstractions (habitats directive, SSSI, BAPs)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.1
Addressing low pressure	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.2
Improving taste / odour / colour	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.3
Meeting lead standards	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.4
Supply side enhancements to the supply/demand balance (dry year critical / peak conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.5
Supply side enhancements to the supply/demand balance (dry year annual average conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.6
Demand side enhancements to the supply/demand balance (dry year critical / peak conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.7
Demand side enhancements to the supply/demand balance (dry year annual average conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.8
New developments	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.9
Investment to address raw water deterioration (THM, nitrates, Crypto, pesticides, others)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.10
Resilience	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.11
SEMD	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.12
Improvements to river flows	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.13
Metering (excluding cost of providing metering to new service connections)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.14
Metering (excluding cost of providing metering to new service connections)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.15
Metering (excluding cost of providing metering to new service connections)	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.16
Capital expenditure purpose - WATER additional line 1 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.17
Capital expenditure purpose - WATER additional line 2 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.18
Capital expenditure purpose - WATER additional line 3 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.19
Capital expenditure purpose - WATER additional line 4 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.20
Capital expenditure purpose - WATER additional line 5 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.21
Capital expenditure purpose - WATER additional line 6 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.22
Capital expenditure purpose - WATER additional line 7 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.23
Capital expenditure purpose - WATER additional line 8 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.24
Capital expenditure purpose - WATER additional line 9 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.25
Capital expenditure purpose - WATER additional line 10 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	C	4L.26
Total enhancement capital expenditure	C	C	C	C	C	C	C	C	C	C	C	C	C	C	4L.27

Enhancement capital expenditure by purpose for the 12 months ended 31st March 20xx - wholesale wastewater

Enhancement capital expenditure by purpose	Expenditure in report year									Cumulative expenditure on schemes completed in the report year									
	Network+ Sewage Collection			Network+ Sewage Treatment		Sludge			Total	Network+ Sewage Collection			Network+ Sewage Treatment		Sludge			Total	
	Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Sludge liquor treatment	Sludge Transport	Sludge Treatment	Sludge Disposal		Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Sludge liquor treatment	Sludge Transport	Sludge Treatment	Sludge Disposal		
First time sewerage	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.1
Sludge enhancement (quality)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.2
Sludge enhancement (growth)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.3
NEP - Conservation drivers	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.4
NEP - Event Duration Monitoring at intermittent discharges	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.5
NEP - Flow monitoring at sewage treatment works	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.6
NEP - Monitoring of pass forward flows at CSOs	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.7
NEP - Storage schemes to reduce spill frequency at CSOs, storm tanks, etc	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.8
NEP - Chemicals removal pilot/full-scale demonstration plants	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.9
NEP - Groundwater schemes	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.10
NEP - Investigations	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.11
NEP - Nutrients (N removal)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.12
NEP - Nutrients (P removal at activated sludge STWs)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.13
NEP - Nutrients (P removal at filter bed STWs)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.14
NEP - Reduction of sanitary parameters	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.15
NEP - UV disinfection (or similar)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.16
NEP - Discharge relocation	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.17
NEP - Flow 1 schemes	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.18
Other	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.19
New development and growth	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.20
Growth at sewage treatment works (excluding sludge treatment)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.21
Resilience	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.22
SEMO	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.23
Reduce flooding risk for properties	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.24
Transferred private sewers and pumping stations	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.25
Capital expenditure purpose - WASTEWATER additional line 1 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.26
Capital expenditure purpose - WASTEWATER additional line 2 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.27
Capital expenditure purpose - WASTEWATER additional line 3 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.28
Capital expenditure purpose - WASTEWATER additional line 4 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.29
Capital expenditure purpose - WASTEWATER additional line 5 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.30
Capital expenditure purpose - WASTEWATER additional line 6 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.31
Capital expenditure purpose - WASTEWATER additional line 7 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.32
Capital expenditure purpose - WASTEWATER additional line 8 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.33
Capital expenditure purpose - WASTEWATER additional line 9 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.34
Capital expenditure purpose - WASTEWATER additional line 10 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	I	C	4M.35
Total enhancement capital expenditure	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	4M.36

Pro forma 4N

Operating expenditure - Sewage treatment for the 12 months ended 31st March 20xx

RAG 4 reference

	Network+	Sludge	Total	
Direct costs of STWs in size band 1	I	I	C	4N.1
Direct costs of STWs in size band 2	I	I	C	4N.2
Direct costs of STWs in size band 3	I	I	C	4N.3
Direct costs of STWs in size band 4	I	I	C	4N.4
Direct costs of STWs in size band 5	I	I	C	4N.5
General & support costs of STWs in size bands 1 to 5	I	I	C	4N.6
Direct costs of STWs in size band 6	C	I	C	4N.7
General & support costs of STWs in size band 6	C	I	C	4N.8
Service charges for STWs in size band 6	C	I	C	4N.9
Estimated terminal pumping costs size band 6 works	C	I	C	4N.10
Total operating expenditure (excluding 3rd party services)	C	C	C	4N.11

Pro forma 40

Wholesale wastewater service - Large sewage treatment works for the 12 months ended 31 March 20xx

RAG 4
reference

	Units	Total Non- large STW	Large STW1	Large STW2	Large STW3	.....	Large STW80	Total STW	
Sewage treatment works - Explanatory variables									
Works name	text		|	|	|	.....	|		40.1
Classification of treatment works	text		|	|	|	.....	|		40.2
Population equivalent of total load received	000		|	|	|	.....	|		40.3
Suspended solids consent	mg/l		|	|	|	.....	|		40.4
BOD ₅ consent	mg/l		|	|	|	.....	|		40.5
Ammonia consent	mg/l		|	|	|	.....	|		40.6
Phosphorus consent	mg/l		|	|	|	.....	|		40.7
UV consent	mW/s/cm ²		|	|	|	.....	|		40.8
Load received by STW	kgBOD ₅ /d		C	C	C	.....	C		40.9
Flow passed to Full Treatment	m ³ /d		|	|	|	.....	|		40.10
Sewage treatment works - Operating expenditure									
Direct expenditure	£m	|	|	|	|	.....	|	C	40.11
General and support expenditure	£m	|	|	|	|	.....	|	C	40.12
Functional expenditure	£m	C	C	C	C	.....	C	C	40.13
Service charges	£m	|	|	|	|	.....	|	C	40.14
Estimated terminal pumping expenditure	£m	|	|	|	|	.....	|	C	40.15

Pro forma 4P

**Non-financial data for WR, WT and WD for the 12 months ended 31st March 20xx -
wholesale water**
RAG 4
reference

	Units	Input	
Water resources			
Proportion of distribution input derived from impounding reservoirs	Progn 0 to 1	|	4P.1
Proportion of distribution input derived from pumped storage reservoirs	Progn 0 to 1	|	4P.2
Proportion of distribution input derived from river abstractions	Progn 0 to 1	|	4P.3
Proportion of distribution input derived from boreholes, excluding managed aquifer recharge (MAR) water supply schemes	Progn 0 to 1	|	4P.4
Proportion of distribution input derived from artificial recharge (AR) water supply schemes	Progn 0 to 1	|	4P.5
Proportion of distribution input derived from aquifer storage and recovery (ASR) water supply schemes	Progn 0 to 1	|	4P.6
Number of impounding reservoirs	nr	|	4P.7
Number of pumped storage reservoirs	nr	|	4P.8
Number of river abstractions	nr	|	4P.9
Number of boreholes, excluding managed aquifer recharge (MAR) water supply schemes	nr	|	4P.10
Number of artificial recharge (AR) water supply schemes	nr	|	4P.11
Number of aquifer storage and recovery (ASR) water supply schemes	nr	|	4P.12
Total number of sources	nr	|	4P.13
Total number of water reservoirs	nr	|	4P.14
Total capacity of water reservoirs	Ml	|	4P.15
Total number of intake and source pumping stations	nr	|	4P.16
Total capacity of intake and source pumping stations	kW	|	4P.17
Total length of raw water mains and conveyors	km	|	4P.18
Average pumping head – resources	m.hd	|	4P.19
Average pumping head – raw water transport	m.hd	|	4P.20
Water treatment			
Total water treated at all SW simple disinfection works	Mld	|	4P.21
Total water treated at all SW1 works	Mld	|	4P.22
Total water treated at all SW2 works	Mld	|	4P.23
Total water treated at all SW3 works	Mld	|	4P.24
Total water treated at all SW4 works	Mld	|	4P.25
Total water treated at all SW5 works	Mld	|	4P.26
Total water treated at all SW6 works	Mld	|	4P.27
Total water treated at all GW simple disinfection works	Mld	|	4P.28
Total water treated at all GW1 works	Mld	|	4P.29
Total water treated at all GW2 works	Mld	|	4P.30
Total water treated at all GW3 works	Mld	|	4P.31
Total water treated at all GW4 works	Mld	|	4P.32
Total water treated at all GW5 works	Mld	|	4P.33
Total water treated at all GW6 works	Mld	|	4P.34
Total water treated at more than one type of works	Mld	|	4P.35
Total number of SW simple disinfection works	nr	|	4P.36
Total number of SW1 works	nr	|	4P.37
Total number of SW2 works	nr	|	4P.38
Total number of SW3 works	nr	|	4P.39
Total number of SW4 works	nr	|	4P.40
Total number of SW5 works	nr	|	4P.41
Total number of SW6 works	nr	|	4P.42
Total number of GW simple disinfection works	nr	|	4P.43
Total number of GW1 works	nr	|	4P.44
Total number of GW2 works	nr	|	4P.45
Total number of GW3 works	nr	|	4P.46
Total number of GW4 works	nr	|	4P.47
Total number of GW5 works	nr	|	4P.48
Total number of GW6 works	nr	|	4P.49
Number of treatment works requiring remedial action because of raw water deterioration	nr	|	4P.50
Zonal population receiving water treated with orthophosphate	nr	|	4P.51
Average pumping head – treatment	m.hd	|	4P.52
Water distribution			
Total length of potable mains as at 31 March	km	|	4P.53
Total length of mains relined	km	|	4P.54
Total length of mains renewed	km	|	4P.55
Total length of new mains	km	|	4P.56
Potable water mains (<320mm)	km	|	4P.57
Potable water mains 320mm - 450mm	km	|	4P.58
Potable water mains 450mm - 610mm	km	|	4P.59
Potable water mains > 610mm	km	|	4P.60
Total length of non-potable and partially treated main for supplying customers	km	|	4P.61
Capacity of booster pumping stations	kW	|	4P.62
Capacity of service reservoirs	Ml	|	4P.63
Capacity of water towers	Ml	|	4P.64
Distribution input	Mld	|	4P.65
Water delivered (non-potable)	Mld	|	4P.66
Water delivered (potable)	Mld	|	4P.67
Water delivered (billed measured households)	Mld	|	4P.68
Water delivered (billed measured non-households)	Mld	|	4P.69
Total leakage	Mld	|	4P.70
Distribution losses	Mld	|	4P.71
Water taken unbilled	Mld	|	4P.72
Number of lead communication pipes	nr	|	4P.73
Number of galvanised iron communication pipes	nr	|	4P.74
Number of other communication pipes	nr	|	4P.75
Number of booster pumping stations	nr	|	4P.76
Total number of service reservoirs	nr	|	4P.77
Number of water towers	nr	|	4P.78
Total length of mains laid or structurally refurbished pre-1980	km	|	4P.79
Total length of mains laid or structurally refurbished between 1981 and 1990	km	|	4P.80
Total length of mains laid or structurally refurbished between 1991 and 1992	km	|	4P.81
Total length of mains laid or structurally refurbished between 1991 and 1992	km	|	4P.82
Total length of mains laid or structurally refurbished between 1921 and 1940	km	|	4P.83
Total length of mains laid or structurally refurbished between 1941 and 1960	km	|	4P.84
Total length of mains laid or structurally refurbished between 1961 and 1980	km	|	4P.85
Total length of mains laid or structurally refurbished between 1981 and 2000	km	|	4P.86
Total length of mains laid or structurally refurbished post 2001	nr	|	4P.87
Average pumping head – distribution	m.hd	|	4P.87
Band Disclosure (nr)			
WTWs in size band 1	nr	|	4P.88
WTWs in size band 2	nr	|	4P.89
WTWs in size band 3	nr	|	4P.90
WTWs in size band 4	nr	|	4P.91
WTWs in size band 5	nr	|	4P.92
WTWs in size band 6	nr	|	4P.93
WTWs in size band 7	nr	|	4P.94
WTWs in size band 8	nr	|	4P.95
Band Disclosure (%)			
Proportion of Total DI band 1	%	|	4P.96
Proportion of Total DI band 2	%	|	4P.97
Proportion of Total DI band 3	%	|	4P.98
Proportion of Total DI band 4	%	|	4P.99
Proportion of Total DI band 5	%	|	4P.100
Proportion of Total DI band 6	%	|	4P.101
Proportion of Total DI band 7	%	|	4P.102
Proportion of Total DI band 8	%	|	4P.103

Pro forma 4Q

Non-financial data - Properties, population and other for the 12 months ended 31st March 20xx - wholesale water

RAG 4
reference

	Units	Input	
Properties and population			
Households billed for measured water (external meter)	000s	|	4Q.1
Households billed for measured water (not external meter)	000s	|	4Q.2
Non-households billed measured water	000s	|	4Q.3
Households billed for unmeasured water	000s	|	4Q.4
Non-households billed unmeasured water	000s	|	4Q.5
Total non-household connected properties at year end	000s	|	4Q.6
Total household connected properties at year end	000s	|	4Q.7
Number of household meters renewed	000s	|	4Q.8
Number of non-household meters renewed	000s	|	4Q.9
Number of meter optants	000s	|	4Q.10
Number of selective meters installed	000s	|	4Q.11
Total number of new non-household connections	000s	|	4Q.12
Total number of new household connections	000s	|	4Q.13
Total population served	000s	|	4Q.14
Number of non-household meters (billed properties)	000s	|	4Q.15
Number of household meters (billed properties)	000s	|	4Q.16
Company area	km2	|	4Q.17
Other			
Number of lead communication pipes replaced for water quality	nr	|	4Q.18
Total supply side enhancements to the supply demand balance (dry year critical / peak conditions)	MI/d	|	4Q.19
Total supply side enhancements to the supply demand balance (dry year annual average conditions)	MI/d	|	4Q.20
Total demand side enhancements to the supply demand balance (dry year critical / peak conditions)	MI/d	|	4Q.21
Total demand side enhancements to the supply demand balance (dry year annual average conditions)	MI/d	|	4Q.22
Energy consumption (i.e. including imports, self generation, excluding exports) - wholesale	kWh	|	4Q.23
Energy consumption (i.e. including imports, self generation, excluding exports) - network +	kWh	|	4Q.24
Energy consumption (i.e. including imports, self generation, excluding exports) - water resources	kWh	|	4Q.25
Peak factor	%	|	4Q.26
Mean Zonal Compliance	%	|	4Q.27
Volume of Leakage above or below the Sustainable Economic Level	MI	|	4Q.28

Pro forma 4R

Non-financial data - Wastewater network and sludge for the 12 months ended 31st March 20xx - wholesale wastewater			RAG 4 reference
	Units	Input	
Wastewater network			
Connectable properties served by s101A schemes completed in the report year	nr	I	4R.1
Number of s101A schemes completed in the report year	nr	I	4R.2
Total pumping station capacity	kW	I	4R.3
Number of network pumping stations	nr	I	4R.4
Total number of sewer blockages	nr	I	4R.5
Total number of gravity sewer collapses	nr	I	4R.6
Total number of sewer rising main bursts / collapses	nr	I	4R.7
Number of combined sewer overflows	nr	I	4R.8
Number of emergency overflows	nr	I	4R.9
Number of settled storm overflows	nr	I	4R.10
Sewer age profile (constructed post 2001)	km	I	4R.11
Volume of trade effluent	MI/yr	I	4R.12
Volume of wastewater receiving treatment at sewage treatment works	MI/yr	I	4R.13
Length of gravity sewers rehabilitated	km	I	4R.14
Length of rising mains replaced or structurally refurbished	km	I	4R.15
Length of foul (only) public sewers	km	I	4R.16
Length of surface water (only) public sewers	km	I	4R.17
Length of combined public sewers	km	I	4R.18
Length of rising mains	km	I	4R.19
Length of other wastewater network pipework	km	I	4R.20
Total length of "legacy" public sewers as at 31 March	km	I	4R.21
Length of formerly private sewers and lateral drains (s105A sewers)	km	I	4R.22
Sludge			
Total sewage sludge produced, treated by incumbents	ttds/ year	I	4R.23
Total sewage sludge produced, treated by 3rd party sludge service provider	ttds/ year	I	4R.24
Total sewage sludge produced	ttds/ year	C	4R.25
Percentage of sludge produced and treated at a site of STW and STC co-location	%	C	4R.26
Total sewage sludge disposed by incumbents	ttds/ year	I	4R.27
Total sewage sludge disposed by 3rd party sludge service provider	ttds/ year	I	4R.28
Total sewage sludge disposed	ttds/ year	C	4R.29
Total measure of intersiting 'work' done by pipeline	ttds*km/year	I	4R.30
Total measure of intersiting 'work' done by tanker	ttds*km/year	I	4R.31
Total measure of intersiting 'work' done by truck	ttds*km/year	I	4R.32
Total measure of intersiting 'work' done (all forms of transportation)	ttds*km/year	C	4R.33
Total measure of of intersiting 'work'done by tanker (by volume transported)	m ³ *km/yr	I	4R.34
Total measure of 'work' done in sludge disposal operations by pipeline	ttds*km/year	I	4R.35
Total measure of 'work' done in sludge disposal operations by tanker	ttds*km/year	I	4R.36
Total measure of 'work' done in sludge disposal operations by truck	ttds*km/year	I	4R.37
Total measure of 'work' done in sludge disposal operations (all forms of transportation)	ttds*km/year	C	4R.38
Total measure of 'work' done by tanker in sludge disposal operations (by Volume transported)	m ³ *km/yr	I	4R.39
Chemical P sludge as % of sludge produced at STWs	%	I	4R.40

Pro forma 4S

RAG 4 reference

Non-financial data - Sewage treatment for the 12 months ended 31st March 20xx - wholesale wastewater																											
	Units	Treatment categories								Treatment works consents																	
		Primary	Secondary		Tertiary				Total	Phosphorus					BOD ₅				Ammonia								
			Activated Sludge	Biological	A1	A2	B1	B2		<=0.5mg/l	>0.5 to <=1mg/l	>1mg/l	No permit	Total	<=7mg/l	>7 to <=10mg/l	>10 to <=20mg/l	>20mg/l	No permit	Total	<=1mg/l	>1 to <=3mg/l	>3 to <=10mg/l	>10mg/l	No permit	Total	
Load received at sewage treatment works in 2017-18																											
Load received by STWs in size band 1	kg BOD ₅ /day	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Load received by STWs in size band 2	kg BOD ₅ /day	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Load received by STWs in size band 3	kg BOD ₅ /day	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Load received by STWs in size band 4	kg BOD ₅ /day	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Load received by STWs in size band 5	kg BOD ₅ /day	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Load received by STWs above size band 5	kg BOD ₅ /day	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Total load received	kg BOD ₅ /day	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Load received from trade effluent customers at treatment works	kg BOD ₅ /day								I																		
Number of sewage treatment works at 31 March 20xx																											
STWs in size band 1	no	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
STWs in size band 2	no	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
STWs in size band 3	no	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
STWs in size band 4	no	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
STWs in size band 5	no	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
STWs above size band 5	no	I	I	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C	I	I	I	I	I	C
Total number of works	no	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C
Population equivalent																											
Current population equivalent served by STWs	Units	19xx20xx																									
Current population equivalent served by discharge relocation schemes	000s	I																									
Current population equivalent served by filter bed STWs with lightened/new P consents	000s	I																									
Current population equivalent served by activated sludge STWs with lightened/new P consents	000s	I																									
Current population equivalent served by groundwater protection schemes	000s	I																									
Current population equivalent served by STWs with a Flow/1 driver scheme	000s	I																									
Current population equivalent served by STWs with lightened/new N consents	000s	I																									
Current population equivalent served by STWs with lightened/new sanitary parameter consents	000s	I																									
Current population equivalent served by STWs with lightened/new UV consents	000s	I																									
Population equivalent treatment capacity enhancement	000s	I																									

Pro forma 4T

Non-financial data - Sludge treatment for the 12 months ended 31st March 20xx - wholesale wastewater

RAG 4
reference

	Units	By incumbent	by 3rd party sludge service providers	
Sludge treatment process				
% Sludge - untreated	%	|	|	4T.1
% Sludge treatment process - raw sludge liming	%	|	|	4T.2
% Sludge treatment process - conventional AD	%	|	|	4T.3
% Sludge treatment process - advanced AD	%	|	|	4T.4
% Sludge treatment process - incineration of raw sludge	%	|	|	4T.5
% Sludge treatment process - incineration of digested sludge	%	|	|	4T.6
% Sludge treatment process - phyto-conditioning/composting	%	|	|	4T.7
% Sludge treatment process - other (specify)	%	|	|	4T.8
% Sludge treatment process - Total	%	C	C	4T.9
(Un-incinerated) sludge disposal route				
% Sludge disposal route - landfill, raw	%	|	|	4T.10
% Sludge disposal route - landfill, partly treated	%	|	|	4T.11
% Sludge disposal route - land restoration / reclamation	%	|	|	4T.12
% Sludge disposal route - sludge recycled to farmland	%	|	|	4T.13
% Sludge disposal route - other (specify)	%	|	|	4T.14
% Sludge disposal route - Total	%	C	C	4T.15

Pro forma 4U

Non-financial data - Properties, population and other for the 12 months ended 31st March 20xx - wholesale wastewater

RAG 4
reference

	Units	Input	
Properties and population			
Households properties connected during the year	000s	I	4U.1
Non-households properties connected during the year	000s	I	4U.2
Households properties billed unmeasured sewage	000s	I	4U.3
Households properties billed measured sewage	000s	I	4U.4
Households properties billed for sewage	000s	C	4U.5
Non-households properties billed unmeasured sewage	000s	I	4U.6
Non-household properties billed measured sewage	000s	I	4U.7
Non-households properties billed for sewage	000s	C	4U.8
Void properties	000s	I	4U.9
Number of properties	000s	C	4U.10
Resident population	000s	I	4U.11
Non-resident population	000s	I	4U.12
Other			
Energy consumption - network plus	MWh	I	4U.13
Energy consumption - sludge	MWh	I	4U.14
Energy consumption - wholesale	MWh	C	4U.15
Population resident in National Parks, SSSIs and Areas of Outstanding Natural Beauty (AONBs)	000	I	4U.16
Total sewerage catchment area	km ²	I	4U.17
Designated bathing waters	nr	I	4U.18
Number of intermittent discharge sites with event duration monitoring	nr	I	4U.19
Number of monitors for flow monitoring at STWs	nr	I	4U.20
Number of odour related complaints	nr	I	4U.21
Volume of storage provided at CSOs, storm tanks, etc to meet spill frequency requirements	m ³	I	4U.22
Total volume of network storage	m ³	I	4U.23

Pro forma 4V

Operating cost analysis for the 12 months ended 31 March 20xx - water resources								RAG 4 reference
	Impounding Reservoir	Pumped Storage	River Abstractions	Boreholes, excluding MAR water supply	Artificial Recharge (AR) water supply schemes	Other	Total	
Power	I	I	I	I	I	I	C	4V.1
Income treated as negative expenditure	I	I	I	I	I	I	C	4V.2
Local authority and Cumulo rates	I	I	I	I	I	I	C	4V.3
Other direct operating expenditure	I	I	I	I	I	I	C	4V.4
Other indirect operating expenditure	I	I	I	I	I	I	C	4V.5
Total operating expenditure (excluding 3rd party)	I	I	I	I	I	I	C	4V.6
Depreciation	I	I	I	I	I	I	C	4V.7
Total operating costs (excluding 3rd party)	C	C	C	C	C	C	C	4V.8

Other expenditure for the 12 months ended 31 March 20xx wholesale water							
Item	Water resources	Raw water distribution	Water treatment	Treated water distribution	Total		
Employment costs - directly allocated		I	I	I	C		4V.9
Employment costs - indirectly allocated		I	I	I	C		4V.10
Number FTEs consistent with 4V.9 above		I	I	I	C		4V.11
Number FTEs consistent with 4V.10 above		I	I	I	C		4V.12
Costs associated with Traffic Management Act		I	I	I	C		4V.13
Service Charges							
Canal & River Trust abstraction charges/ discharge consents		I			C		4V.14
Environment Agency abstraction charges/ discharge consents		I			C		4V.15
Other abstraction charges/ discharge consents		I			C		4V.16
Statutory water softening		I	I	I	C		4V.17

Pro forma 4W

Operating cost analysis for the 12 months ended 31 March 20xx - sludge treatmentRAG 4
reference

	Untreated Sludge	Raw Sludge liming	Conventional AD	Incineration of raw sludge	Incineration of digested Sludge	Photo-conditioning / composting	Other	
Sludge treatment type								
Power	|	|	|	|	|	|	|	4W.1
Income treated as negative expenditure	|	|	|	|	|	|	|	4W.2
Local authority and Cumulo rates	|	|	|	|	|	|	|	4W.3
Other direct operating expenditure	|	|	|	|	|	|	|	4W.4
Other indirect operating expenditure	|	|	|	|	|	|	|	4W.5
Total operating expenditure (excluding 3rd party)	|	|	|	|	|	|	|	4W.6
Depreciation	|	|	|	|	|	|	|	4W.7
Total operating costs (excluding 3rd party)	C	C	C	C	C	C	C	4W.8
Sludge disposal route								
Power	|	|	|	|	|	|	|	4W.9
Income treated as negative expenditure	|	|	|	|	|	|	|	4W.10
Local authority and Cumulo rates	|	|	|	|	|	|	|	4W.11
Other direct operating expenditure	|	|	|	|	|	|	|	4W.12
Other indirect operating expenditure	|	|	|	|	|	|	|	4W.13
Total operating expenditure (excluding 3rd party)	|	|	|	|	|	|	|	4W.14
Depreciation	|	|	|	|	|	|	|	4W.15
Total operating costs (excluding 3rd party)	C	C	C	C	C	C	C	4W.16

Other expenditure for the 12 months ended 31 March 20xx wholesale wastewater

Item		Network Plus Sewage Collection	Network Plus Sewage Treatment	Sludge	Total	
Employment costs - directly allocated		|	|	|	C	4W.17
Employment costs - indirectly allocated		|	|	|	C	4W.18
Number FTEs consistent with line 4W.17		|	|	|	C	4W.19
Number FTEs consistent with 4W.18 above		|	|	|	C	4W.20
Costs associated with Traffic Management Act		|	|	|	C	4W.21
Costs associated with Industrial Emissions Directive		|	|	|	C	4W.22
Service Charges						
Canal & River Trust discharge consents		|	|	|	C	4W.23
Environment Agency discharge consents		|	|	|	C	4W.24
Other discharge charges / permits		|	|	|	C	4W.25

Pro forma S1

RAG 4
reference

Small Company Return - Analysis of turnover and operating costs								
	Current year			Prior year				
	Water	Wastewater	Total	Water	Wastewater	Total		
TURNOVER								
Unmeasured	- household	I	I	C	I	I	C	S1.1
	- non-household	I	I	C	I	I	C	S1.2
Measured	- household	I	I	C	I	I	C	S1.3
	- non-household	I	I	C	I	I	C	S1.4
Other		I	I	C	I	I	C	S1.5
Total turnover		C	C	C	C	C	C	S1.6
RETAIL OPERATING COSTS								
Customer services		I	I	C	I	I	C	S1.7
Doubtful debts		I	I	C	I	I	C	S1.8
Other operating costs		I	I	C	I	I	C	S1.9
WHOLESALE OPERATING COSTS								
Power		I	I	C	I	I	C	S1.10
Service charges/ discharge consents		I	I	C	I	I	C	S1.11
Bulk Supply/Bulk discharge		I	I	C	I	I	C	S1.12
Other operating costs		I	I	C	I	I	C	S1.13
Local authority rates		I	I	C	I	I	C	S1.14
Total operating costs		C	C	C	C	C	C	S1.15
DEPRECIATION								
Depreciation - retail		I	I	C	I	I	C	S1.16
Depreciation - wholesale		I	I	C	I	I	C	S1.17
Total Depreciation		C	C	C	C	C	C	S1.18
Total operating profit		C	C	C	C	C	C	S1.19

Pro forma S2

Small Company Return - Number of connections and site consumption

RAG 4 reference

S2.1 to S2.5

	Site name	Nr. of household properties connected (000)	Nr. of non-household properties connected (000)	Annual site consumption - households (MI/yr)	Annual site consumption - non-households (MI/yr)
Total					