#### **Total Company**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		Customer Advances			
4	252.11	Advances for Construction - Non Taxable Mains	\$8,668,848	(\$150,731)	\$8,518,117
5		Advances for Construction - Non Taxable Ext Deposits	49,379,027	0	49,379,027
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	89,013	0	89,013
8		Advances for Construction - Non Taxable WIP	25,844	0	25,844
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$58,162,732	(\$150,731)	\$58,012,001
12			<u> </u>		
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$173,566,151	\$25,541,618	\$199,107,769
16	271.12	Contributions in Aid - NT Extension Deposit	12,241,001	0	12,241,001
17	271.21	Contributions in Aid - NT Services	417,845	0	417,845
18	271.30	Contributions in Aid - NT Meters	5,093,670	116,567	5,210,237
19		Contributions in Aid - NT Hydrants	6,256,629	19,347	6,275,976
20		Contributions in Aid - NT Other	7,814,947	176,000	7,990,947
21		Contributions in Aid - WIP	2,434,507	0	2,434,507
22	271.71	Contributions in Aid - Taxable Mains	36,068,647	0	36,068,647
23	271.12	Contributions in Aid - Taxable Extension Deposit	6,370,214	0	6,370,214
24	271.27	Contributions in Aid - Taxable Services	8,650,593	1,019,934	9,670,527
25	271.37	Contributions in Aid - Taxable Meters	312,394	0	312,394
26	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	130,588	0	130,588
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(402,231)	0	(402,231)
31		Accumulated Amortization - CIAC Other	(41,402,213)	(17,432,714)	(58,834,927)
32	Various	Accumulated Amortization - CIAC Taxable	(13,848,856)	0	(13,848,856)
33		Total Contributions in Aid of Construction	\$203,703,914	\$9,440,752	\$213,144,666
34					<del></del> _
35					

#### **Total Company - Water Operations**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$8,668,848	(\$200,071)	\$8,468,777
5		Advances for Construction - Non Taxable Ext Deposits	49,336,951	0	49,336,951
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	89,013	0	89,013
8		Advances for Construction - Non Taxable WIP	3,299	0	3,299
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$58,098,111	(\$200,071)	\$57,898,040
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$169,164,313	\$4,453,578	\$173,617,891
16	271.12	Contributions in Aid - NT Extension Deposit	12,217,192	0	12,217,192
17	271.21	Contributions in Aid - NT Services	209,378	0	209,378
18	271.30	Contributions in Aid - NT Meters	5,093,670	116,567	5,210,237
19		Contributions in Aid - NT Hydrants	6,251,937	19,347	6,271,284
20		Contributions in Aid - NT Other	4,748,661	176,000	4,924,661
21		Contributions in Aid - WIP	2,415,045	0	2,415,045
22	271.71	Contributions in Aid - Taxable Mains	36,068,647	0	36,068,647
23	271.12	Contributions in Aid - Taxable Extension Deposit	6,352,996	0	6,352,996
24	271.27	Contributions in Aid - Taxable Services	8,491,618	1,008,434	9,500,052
25	271.37	Contributions in Aid - Taxable Meters	312,394	0	312,394
26	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	128,226	0	128,226
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(80,363)	0	(80,363)
31		Accumulated Amortization - CIAC Other	(39,693,078)	(3,758,410)	(43,451,488)
32	Various	Accumulated Amortization - CIAC Taxable	(13,810,799)	0	(13,810,799)
33		Total Contributions in Aid of Construction	\$197,869,865	\$2,015,516	\$199,885,381
34					
35					

**District: Total Company Waste Water** 

Acct No	Line #					
Customer Advances   Customer Advances   Customer Advances for Construction - Non Taxable Mains   Substitution   Substitution - Non Taxable Mains   Substitution   Substitution - Non Taxable Services   Customer Substitution   Substitution - Non Taxable Services   Customer Substitution   Substitution - Non Taxable Services   Customer Substitution   Substitution - Non Taxable Wilp   Customer Substitution - Non Taxable Wilp   Customer Substitution - Non Taxable Wilp   Customer Advances for Construction - Non Taxable Wilp   Customer Advances for Construction - Taxable Wilp   Customer Advances for Construction   Customer Advances   Customer Advanc					Pro Forma	Pro Forma
Customer Advances   Customer Advances   Customer Advances for Construction - Non Taxable Mains   So   S49,340   S4	1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
Advances for Construction - Non Taxable Mains	2					
5         Advances for Construction - Non Taxable Ext Deposits         42,076         0         0         42,076           6         Advances for Construction - Non Taxable Services         0         0         0         0           7         Advances for Construction - Non Taxable WIP         22,545         0         0         0           9         252.71         Advances for Construction - Taxable WIP         0         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0         0           11         Total Customer Advances         \$64,621         \$49,340         \$113,961           12         Contributions in Aid of Construction         \$64,621         \$49,340         \$113,961           12         Contributions in Aid of Construction         \$64,621         \$49,340         \$113,961           13         Contributions in Aid of Construction         \$27,121         Contributions in Aid of Construction         \$27,121         Contributions in Aid of Construction         \$25,489,878           16         271.12         Contributions in Aid of NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid of NT Meters         20,866         20	3		<u>Customer Advances</u>			
6         Advances for Construction - Non Taxable Services         0         0         0           7         Advances for Construction - Non Taxable Hydrants         0         0         0           8         Advances for Construction - Non Taxable WIP         22,545         0         0         0           9         252.71         Advances for Construction - Taxable WIP         0         0         0         0           10         Total Customer Advances for Construction - Taxable WIP         0         0         0         0           11         Total Customer Advances         \$64,621         \$49,340         \$113,961           12         Contributions in Aid of Construction         \$64,621         \$49,340         \$113,961           12         Contributions in Aid of Construction         \$4,401,838         \$21,088,040         \$25,489,878           15         271.11         Contributions in Aid - NT Extension Deposit         23,809         0         23,809           16         271.12         Contributions in Aid - NT Services         208,667         0         0         0           18         271.30         Contributions in Aid - NT Hydrants         4,693         0         0         0           271.21         Contributions in Aid - NT Hy	4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$49,340	\$49,340
7         Advances for Construction - Non Taxable Hydrants         0         0         0           8         Advances for Construction - Non Taxable WIP         22,545         0         22,545           9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$64,621         \$49,340         \$113,961           12         Contributions in Aid of Construction         \$64,621         \$49,340         \$113,961           14         Contributions in Aid of Construction         \$4,401,838         \$21,088,040         \$25,489,878           15         271.12         Contributions in Aid - NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid - NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid - NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid - NT Meters         208,667         0         208,467           18         271.30         Contributions in Aid - NT Me	5		Advances for Construction - Non Taxable Ext Deposits	42,076	0	42,076
8         Advances for Construction - Non Taxable WIP         22,545         0         22,545           9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$64,621         \$49,340         \$113,961           12         Contributions in Aid of Construction           13         Contributions in Aid of Construction           15         271.11         Contributions in Aid - NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid - NT Meters         23,809         0         23,809           17         271.21         Contributions in Aid - NT Services         208,467         0         0         0           18         271.30         Contributions in Aid - NT Meters         0         0         0         0           19         Contributions in Aid - NT Meters         10         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	6		Advances for Construction - Non Taxable Services	0	0	0
9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$64,621         \$49,340         \$113,961           12         Total Customer Advances         \$13,961           13         Contributions in Aid of Construction           14         Contributions in Aid - NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid - NT Extension Deposit         23,809         0         23,809           17         271.21         Contributions in Aid - NT Extension Deposit         20         0         0         0           18         271.30         Contributions in Aid - NT Meters         0         0         0         0         0           20         Contributions in Aid - NT Meters         4,693         0         4,693         0         4,693         0         1,693         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0 <td< td=""><td>7</td><td></td><td>Advances for Construction - Non Taxable Hydrants</td><td>0</td><td>0</td><td>0</td></td<>	7		Advances for Construction - Non Taxable Hydrants	0	0	0
Advances for Construction - Taxable WIP   0   0   0   0   0   0   0   0   0	8		Advances for Construction - Non Taxable WIP	22,545	0	22,545
Total Customer Advances   \$64,621   \$49,340   \$113,961	9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
12   13   14	10		Advances for Construction - Taxable WIP	0	0	0
13	11		Total Customer Advances	\$64,621	\$49,340	\$113,961
Contributions in Aid of Construction   \$27.1.11   Contributions in Aid - NT Mains   \$4,401,838   \$21,088,040   \$25,489,878   \$16   271.12   Contributions in Aid - NT Extension Deposit   23,809   0   23,809   17   271.21   Contributions in Aid - NT Extension Deposit   208,467   0   208,467   18   271.30   Contributions in Aid - NT Meters   0   0   0   0   0   0   0   0   0	12					
15         271.11         Contributions in Aid - NT Mains         \$4,401,838         \$21,088,040         \$25,489,878           16         271.12         Contributions in Aid - NT Extension Deposit         23,809         0         23,809           17         271.21         Contributions in Aid - NT Services         208,467         0         0         208,467           18         271.30         Contributions in Aid - NT Meters         0         0         0         0           19         Contributions in Aid - NT Other         3,066,286         0         3,066,286         0         3,066,286         0         3,066,286         0         19,462         0	13					
16         271.12         Contributions in Aid - NT Extension Deposit         23,809         0         23,809           17         271.21         Contributions in Aid - NT Services         208,467         0         208,467           18         271.30         Contributions in Aid - NT Meters         0         0         0           19         Contributions in Aid - NT Hydrants         4,693         0         3,066,286           20         Contributions in Aid - NT Other         3,066,286         0         3,066,286           21         Contributions in Aid - WIP         19,462         0         19,462           22         271.71         Contributions in Aid - Taxable Mains         0         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         17,218         0         17,218           24         271.27         Contributions in Aid - Taxable Meters         0         0         0           25         271.37         Contributions in Aid - Taxable Hydrants         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           28         Contributions in Aid - Taxable WIP         2,363	14		Contributions in Aid of Construction			
17         271.21         Contributions in Aid - NT Services         208,467         0         208,467           18         271.30         Contributions in Aid - NT Meters         0         0         0           19         Contributions in Aid - NT Other         3,066,286         0         3,066,286           20         Contributions in Aid - NT Other         3,066,286         0         3,066,286           21         Contributions in Aid - WIP         19,462         0         0         0           22         271.71         Contributions in Aid - Taxable Mains         0         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         17,218         0         17,218           24         271.27         Contributions in Aid - Taxable Extension Deposit         158,976         11,500         170,476           25         271.37         Contributions in Aid - Taxable Meters         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable Hydrants         0         0         0         0           28         Contributions in Aid - Taxable WIP	15	271.11	Contributions in Aid - NT Mains	\$4,401,838	\$21,088,040	\$25,489,878
18         271.30         Contributions in Aid - NT Meters         0         0         0           19         Contributions in Aid - NT Hydrants         4,693         0         4,693           20         Contributions in Aid - NT Other         3,066,286         0         3,066,286           21         Contributions in Aid - WIP         19,462         0         19,462           22         271.71         Contributions in Aid - Taxable Mains         0         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         17,218         0         17,218           24         271.27         Contributions in Aid - Taxable Services         158,976         11,500         170,476           25         271.37         Contributions in Aid - Taxable Meters         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable - Other         0         0         0           28         Contributions in Aid - Taxable WIP         2,363         0         2,363           29         Contributions in Aid - Tax Services SIT         0         0         0	16	271.12	Contributions in Aid - NT Extension Deposit	23,809	0	23,809
19         Contributions in Aid - NT Hydrants         4,693         0         4,693           20         Contributions in Aid - NT Other         3,066,286         0         3,066,286           21         Contributions in Aid - WIP         19,462         0         19,462           22         271.71         Contributions in Aid - Taxable Mains         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         17,218         0         17,218           24         271.27         Contributions in Aid - Taxable Services         158,976         11,500         170,476           25         271.37         Contributions in Aid - Taxable Meters         0         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0         0           27         Contributions in Aid - Taxable WIP         2,363         0         2,363         0         2,363           29         Contributions in Aid - Tax Services SIT         0         0         0         0           30         Various         Accumulated Amortization - CIAC Mains         (321,868)         (321,868)         (321,868)         (321,868)           31 <td>17</td> <td>271.21</td> <td>Contributions in Aid - NT Services</td> <td>208,467</td> <td>0</td> <td>208,467</td>	17	271.21	Contributions in Aid - NT Services	208,467	0	208,467
20         Contributions in Aid - NT Other         3,066,286         0         3,066,286           21         Contributions in Aid - WIP         19,462         0         19,462           22         271.71         Contributions in Aid - Taxable Mains         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         17,218         0         17,218           24         271.27         Contributions in Aid - Taxable Services         158,976         11,500         170,476           25         271.37         Contributions in Aid - Taxable Meters         0         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0         0           27         Contributions in Aid - Taxable - Other         0         0         0         0           28         Contributions in Aid - Taxable WIP         2,363         0         2,363           29         Contributions in Aid - Tax Services SIT         0         0         0           30         Various         Accumulated Amortization - CIAC Mains         (321,868)         0         (321,868)           31         Accumulated Amortization - CIAC Other         (1,709,136)	18	271.30	Contributions in Aid - NT Meters	0	0	0
21       Contributions in Aid - WIP       19,462       0       19,462         22       271.71       Contributions in Aid - Taxable Mains       0       0       0         23       271.12       Contributions in Aid - Taxable Extension Deposit       17,218       0       17,218         24       271.27       Contributions in Aid - Taxable Services       158,976       11,500       170,476         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Constru	19		Contributions in Aid - NT Hydrants	4,693	0	4,693
22       271.71       Contributions in Aid - Taxable Mains       0       0       0         23       271.12       Contributions in Aid - Taxable Extension Deposit       17,218       0       17,218         24       271.27       Contributions in Aid - Taxable Services       158,976       11,500       170,476         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286	20		Contributions in Aid - NT Other	3,066,286	0	3,066,286
23       271.12       Contributions in Aid - Taxable Extension Deposit       17,218       0       17,218         24       271.27       Contributions in Aid - Taxable Services       158,976       11,500       170,476         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286	21		Contributions in Aid - WIP	19,462	0	19,462
24       271.27       Contributions in Aid - Taxable Services       158,976       11,500       170,476         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286	22	271.71	Contributions in Aid - Taxable Mains	0	0	0
25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286	23	271.12	Contributions in Aid - Taxable Extension Deposit	17,218	0	17,218
26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286	24	271.27	Contributions in Aid - Taxable Services	158,976	11,500	170,476
27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286         34	25	271.37	Contributions in Aid - Taxable Meters	0	0	0
28       Contributions in Aid - Taxable WIP       2,363       0       2,363         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286	26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       (321,868)       0       (321,868)         31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286         34	27		Contributions in Aid - Taxable - Other	0	0	0
30         Various         Accumulated Amortization - CIAC Mains         (321,868)         0         (321,868)           31         Accumulated Amortization - CIAC Other         (1,709,136)         (13,674,304)         (15,383,440)           32         Various         Accumulated Amortization - CIAC Taxable         (38,057)         0         (38,057)           33         Total Contributions in Aid of Construction         \$5,834,050         \$7,425,236         \$13,259,286           34         ***         ***         ***         ***         ***	28		Contributions in Aid - Taxable WIP	2,363	0	2,363
31       Accumulated Amortization - CIAC Other       (1,709,136)       (13,674,304)       (15,383,440)         32       Various Accumulated Amortization - CIAC Taxable Total Contributions in Aid of Construction       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286         34	29		Contributions in Aid - Tax Services SIT	0	0	0
32       Various       Accumulated Amortization - CIAC Taxable       (38,057)       0       (38,057)         33       Total Contributions in Aid of Construction       \$5,834,050       \$7,425,236       \$13,259,286         34	30	Various	Accumulated Amortization - CIAC Mains	(321,868)	0	(321,868)
33 Total Contributions in Aid of Construction \$5,834,050 \$7,425,236 \$13,259,286 34	31		Accumulated Amortization - CIAC Other	(1,709,136)	(13,674,304)	(15,383,440)
34	32	Various	Accumulated Amortization - CIAC Taxable	(38,057)	0	(38,057)
	33		Total Contributions in Aid of Construction	\$5,834,050	\$7,425,236	\$13,259,286
	34					<del></del>
	35					

#### **District: Anna Meadows Water**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	229		229
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	7		7
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(1)	0	(1)
32	Various	Accumulated Amortization - CIAC Taxable	1		1
33		Total Contributions in Aid of Construction	\$236	\$0	\$236
34					
35					

**District: Brunswick** 

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u></u> \$0	\$0	\$0
12			·		
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$155	\$0	\$155
16	271.12	Contributions in Aid - NT Extension Deposit	190	0	190
17	271.21	Contributions in Aid - NT Services	1,875	0	1,875
18	271.30	Contributions in Aid - NT Meters	2,622	173	2,795
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	59,977	0	59,977
21		Contributions in Aid - WIP	1,199	0	1,199
22	271.71	Contributions in Aid - Taxable Mains	210,600	0	210,600
23	271.12	Contributions in Aid - Taxable Extension Deposit	7,270	0	7,270
24	271.27	Contributions in Aid - Taxable Services	15,422	5,600	21,022
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	36	0	36
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(4,107)	(4,892)	(8,999)
32	Various	Accumulated Amortization - CIAC Taxable	(103,007)	0	(103,007)
33		Total Contributions in Aid of Construction	\$192,231	\$881	\$193,112
34					
35					
33					

#### **District: Emerald Pointe Water**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0_		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$216,813	\$0	\$216,813
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	20,221	0	20,221
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	5,384	0	5,384
21		Contributions in Aid - WIP	957	0	957
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	3,750	3,750
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	28	0	28
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(80,363)	0	(80,363)
31		Accumulated Amortization - CIAC Other	(3,639)	(3,666)	(7,305)
32	Various	Accumulated Amortization - CIAC Taxable	3	0	3
33		Total Contributions in Aid of Construction	\$159,404	\$84	\$159,488
34					
35					
33					

**District: Jefferson City Water** 

Accumate	Line #					
Customer Advances   Customer Advances   Customer Advances   Construction - Non Taxable Mains   Signature   Signa				Per Books	Pro Forma	Pro Forma
A	1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
Advances for Construction - Non Taxable Mains	2					
5         Advances for Construction - Non Taxable Ext Deposits         0         0         0           6         Advances for Construction - Non Taxable Services         0         0         0           7         Advances for Construction - Non Taxable WIP         0         0         0           9         252.71         Advances for Construction - Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$0         \$0         \$0           12         Total Customer Advances         \$0         \$0         \$0           12         Contributions in Aid of Construction         \$0         \$0         \$0           12         Contributions in Aid - NT Mains         \$482,601         \$10,412         \$493,013         \$0	3					
6         Advances for Construction - Non Taxable Services         0         0         0           7         Advances for Construction - Non Taxable Hydrants         0         0         0           8         Advances for Construction - Non Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$0         \$0         \$0           12         Contributions in Aid of Construction         \$0         \$0         \$0           12         Contributions in Aid of Construction         \$0         \$0         \$0         \$0           15         271.11         Contributions in Aid - NT Mains         \$482,601         \$10,412         \$493,013         \$1         \$1         \$27.11         Contributions in Aid - NT Extension Deposit         1,027,325         0         1,027,325         1         1,027,325         1         1,027,325         0	4	252.11		\$0	\$0	\$0
7         Advances for Construction - Non Taxable Hydrants         0         0         0           8         Advances for Construction - Non Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$0         \$0         \$0           12         Total Customer Advances         \$0         \$0         \$0           13         Contributions in Aid of Construction         \$0         \$0         \$0           14         Contributions in Aid of Construction         \$1         \$10	5		Advances for Construction - Non Taxable Ext Deposits	0	0	0
8         Advances for Construction - Non Taxable WIP         0         0         0           9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$0         \$0         \$0           12         Total Customer Advances         \$0         \$0         \$0           12         Total Customer Advances         \$0         \$0         \$0           12         Contributions in Aid of Construction         \$0         \$0         \$0           15         271.11         Contributions in Aid of TM Mains         \$482,601         \$10,412         \$493,013           16         271.12         Contributions in Aid - TM Extension Deposit         \$0         \$0         \$0         \$0           17         271.21         Contributions in Aid - TM Extension Deposit         \$0         \$8,649         \$8,649           19         Contributions in Aid - TM Cher         \$2,288,683         \$0         \$0         \$0           20         Contributions in Aid - TM Cher         \$2,288,683         \$0         \$0         \$0           21	6		Advances for Construction - Non Taxable Services	0	0	0
9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           12         Total Customer Advances         \$0         \$0         \$0           12         Total Customer Advances         \$0         \$0         \$0           12         Contributions in Aid - NT Extension Construction         \$1 <td>7</td> <td></td> <td>Advances for Construction - Non Taxable Hydrants</td> <td>0</td> <td>0</td> <td>0</td>	7		Advances for Construction - Non Taxable Hydrants	0	0	0
Advances for Construction - Taxable WIP   0   0   0   0     Total Customer Advances   \$0   \$0   \$0     Total Customer Advances   \$0   \$0   \$0     So   \$0   \$	8		Advances for Construction - Non Taxable WIP	0	0	0
Total Customer Advances   \$0   \$0   \$0   \$0   \$0   \$0   \$0   \$	9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
12   13   14     Contributions in Aid of Construction     S482,601   S10,412   S493,013	10		Advances for Construction - Taxable WIP	0	0	0
13	11		Total Customer Advances	\$0	\$0	\$0
Contributions in Aid of Construction   \$482,601   \$10,412   \$493,013	12					
15         271.11         Contributions in Aid - NT Mains         \$482,601         \$10,412         \$493,013           16         271.12         Contributions in Aid - NT Extrension Deposit         1,027,325         0         1,027,325           17         271.21         Contributions in Aid - NT Services         0         0         0           18         271.30         Contributions in Aid - NT Meters         0         84,649         84,649           19         Contributions in Aid - NT Other         2,288,683         0         2,288,683           20         Contributions in Aid - NT Other         2,288,683         0         2,288,683           21         Contributions in Aid - NT Other         56,830         0         56,830           22         271.71         Contributions in Aid - Taxable Mains         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         0         0         0           24         271.27         Contributions in Aid - Taxable Extension Deposit         0         0         0           25         271.37         Contributions in Aid - Taxable Hydrants         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants<	13					
16         271.12         Contributions in Aid - NT Extension Deposit         1,027,325         0         1,027,325           17         271.21         Contributions in Aid - NT Services         0         0         0           18         271.30         Contributions in Aid - NT Meters         0         84,649         84,649           19         Contributions in Aid - NT Hydrants         (1,795)         19,347         17,552           20         Contributions in Aid - NT Other         2,288,683         0         2,288,683           21         Contributions in Aid - WIP         56,830         0         56,830           22         271.71         Contributions in Aid - Taxable Mains         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         0         0         0           24         271.27         Contributions in Aid - Taxable Meters         0         0         0           25         271.37         Contributions in Aid - Taxable Hydrants         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           28         Contributions in Aid - Taxable WIP         937         0 <t< td=""><td>14</td><td></td><td>Contributions in Aid of Construction</td><td></td><td></td><td></td></t<>	14		Contributions in Aid of Construction			
17         271.21         Contributions in Aid - NT Services         0         0         0           18         271.30         Contributions in Aid - NT Meters         0         84,649         84,649           19         Contributions in Aid - NT Hydrants         (1,795)         19,347         17,552           20         Contributions in Aid - NT Other         2,288,683         0         2,288,683           21         Contributions in Aid - WIP         56,830         0         56,830           22         271.71         Contributions in Aid - Taxable Mains         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         0         0         0           24         271.27         Contributions in Aid - Taxable Services         0         0         0           25         271.37         Contributions in Aid - Taxable Hydrants         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable - Other         0         0         0           28         Contributions in Aid - Taxable Hydrants         0         0         0	15	271.11	Contributions in Aid - NT Mains	\$482,601	\$10,412	\$493,013
18       271.30       Contributions in Aid - NT Meters       0       84,649       84,649         19       Contributions in Aid - NT Hydrants       (1,795)       19,347       17,552         20       Contributions in Aid - NT Other       2,288,683       0       2,288,683         21       Contributions in Aid - WIP       56,830       0       56,830         22       271.71       Contributions in Aid - Taxable Mains       0       0       0       0         23       271.12       Contributions in Aid - Taxable Extension Deposit       0       0       0       0         24       271.27       Contributions in Aid - Taxable Extension Deposit       0       0       0       0         25       271.37       Contributions in Aid - Taxable Meters       0       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0       0         27       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated	16	271.12	Contributions in Aid - NT Extension Deposit	1,027,325	0	1,027,325
19         Contributions in Aid - NT Hydrants         (1,795)         19,347         17,552           20         Contributions in Aid - NT Other         2,288,683         0         2,288,683           21         Contributions in Aid - WIP         56,830         0         56,830           22         271.71         Contributions in Aid - Taxable Mains         0         0         0           23         271.12         Contributions in Aid - Taxable Extension Deposit         0         0         0           24         271.27         Contributions in Aid - Taxable Services         0         0         0           25         271.37         Contributions in Aid - Taxable Meters         0         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable Hydrants         0         0         0           28         Contributions in Aid - Taxable WIP         937         0         937           29         Contributions in Aid - Tax Services SIT         0         0         0           30         Various         Accumulated Amortization - CIAC Mains         0         0         0           31         Accum	17	271.21	Contributions in Aid - NT Services	0	0	0
20       Contributions in Aid - NT Other       2,288,683       0       2,288,683         21       Contributions in Aid - WIP       56,830       0       56,830         22       271.71       Contributions in Aid - Taxable Mains       0       0       0         23       271.12       Contributions in Aid - Taxable Extension Deposit       0       0       0         24       271.27       Contributions in Aid - Taxable Extension Deposit       0       0       0         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         30       Various Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various Accumulated Amortization - CIAC Taxable       95       0       95	18	271.30	Contributions in Aid - NT Meters	0	84,649	84,649
Contributions in Aid - WIP   56,830   0   56,830   2   271.71   Contributions in Aid - Taxable Mains   0   0   0   0   0   0   0   0   0	19		Contributions in Aid - NT Hydrants	(1,795)	19,347	17,552
22       271.71       Contributions in Aid - Taxable Mains       0       0       0         23       271.12       Contributions in Aid - Taxable Extension Deposit       0       0       0         24       271.27       Contributions in Aid - Taxable Services       0       0       0         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable WIP       937       0       937         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Taxable WIP       937       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	20		Contributions in Aid - NT Other	2,288,683	0	2,288,683
23       271.12       Contributions in Aid - Taxable Extension Deposit       0       0       0         24       271.27       Contributions in Aid - Taxable Services       0       0       0         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable VIP       937       0       937         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	21		Contributions in Aid - WIP	56,830	0	56,830
24       271.27       Contributions in Aid - Taxable Services       0       0       0         25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	22	271.71	Contributions in Aid - Taxable Mains	0	0	0
25       271.37       Contributions in Aid - Taxable Meters       0       0       0         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	24	271.27	Contributions in Aid - Taxable Services	0	0	0
27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	25	271.37	Contributions in Aid - Taxable Meters	0	0	0
28       Contributions in Aid - Taxable WIP       937       0       937         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545	27		Contributions in Aid - Taxable - Other	0	0	0
30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545         34	28		Contributions in Aid - Taxable WIP	937	0	937
31       Accumulated Amortization - CIAC Other       (496,437)       (68,102)       (564,539)         32       Various       Accumulated Amortization - CIAC Taxable       95       0       95         33       Total Contributions in Aid of Construction       \$3,358,239       \$46,306       \$3,404,545         34	29		Contributions in Aid - Tax Services SIT	0	0	0
32VariousAccumulated Amortization - CIAC Taxable9509533Total Contributions in Aid of Construction\$3,358,239\$46,306\$3,404,54534	30	Various	Accumulated Amortization - CIAC Mains	0	0	0
33 Total Contributions in Aid of Construction \$3,358,239 \$46,306 \$3,404,545 34	31		Accumulated Amortization - CIAC Other	(496,437)	(68,102)	(564,539)
34	32	Various	Accumulated Amortization - CIAC Taxable	95	0	95
	33		Total Contributions in Aid of Construction	\$3,358,239	\$46,306	\$3,404,545
	34					

District: Joplin

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$1,403,965	(\$39,208)	\$1,364,757
5		Advances for Construction - Non Taxable Ext Deposits	3,155,396	0	3,155,396
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	158	0	158
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$4,559,519	(\$39,208)	\$4,520,311
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$23,055,289	\$590,054	\$23,645,343
16	271.12	Contributions in Aid - NT Extension Deposit	1,044,256	0	1,044,256
17	271.21	Contributions in Aid - NT Services	10,684	0	10,684
18	271.30	Contributions in Aid - NT Meters	18,809	0	18,809
19		Contributions in Aid - NT Hydrants	49,138	0	49,138
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	(656,866)	0	(656,866)
22	271.71	Contributions in Aid - Taxable Mains	2,384,233	0	2,384,233
23	271.12	Contributions in Aid - Taxable Extension Deposit	1,070,663	0	1,070,663
24	271.27	Contributions in Aid - Taxable Services	2,236,986	150,166	2,387,152
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	57,058	0	57,058
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(2,792,302)	(456,816)	(3,249,118)
32	Various	Accumulated Amortization - CIAC Taxable	(966,283)	0	(966,283)
33		Total Contributions in Aid of Construction	\$25,511,664	\$283,404	\$25,795,068
34					<del></del>
35					

District: Maple/River/Stone

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$762,620	\$0	\$762,620
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	4,959		4,959
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	102,010		102,010
21		Contributions in Aid - WIP	4,001		4,001
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	8,000		8,000
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	119		119
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(234,810)	(12,993)	(247,803)
32	Various	Accumulated Amortization - CIAC Taxable	(5,500)		(5,500)
33		Total Contributions in Aid of Construction	\$641,398	(\$12,993)	\$628,405
34					<del></del>
35					

District: Mexico

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$4,778	(\$5,028)	(\$250)
5		Advances for Construction - Non Taxable Ext Deposits	353,690	0	353,690
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$358,468	(\$5,028)	\$353,440
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$233,414	\$83,220	\$316,634
16	271.12	Contributions in Aid - NT Extension Deposit	27,007	0	27,007
17	271.21	Contributions in Aid - NT Services	2,400	0	2,400
18	271.30	Contributions in Aid - NT Meters	13,278	0	13,278
19		Contributions in Aid - NT Hydrants	89,160	0	89,160
20		Contributions in Aid - NT Other	16,969	0	16,969
21		Contributions in Aid - WIP	14,361	0	14,361
22	271.71	Contributions in Aid - Taxable Mains	637,305	0	637,305
23	271.12	Contributions in Aid - Taxable Extension Deposit	209,296	0	209,296
24	271.27	Contributions in Aid - Taxable Services	183,169	26,497	209,666
25	271.37	Contributions in Aid - Taxable Meters	18,212	0	18,212
26	271.47	Contributions in Aid - Taxable Hydrants	28	0	28
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	426	0	426
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(76,788)	(24,597)	(101,385)
32	Various	Accumulated Amortization - CIAC Taxable	(327,449)	0	(327,449)
33		Total Contributions in Aid of Construction	\$1,040,789	\$85,120	\$1,125,909
34					
35					

District: Ozark Mtn/LTA

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0		\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u></u> \$0	\$0	\$0
12			·		
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$9,049		\$9,049
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	5,300		5,300
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	258,160		258,160
21		Contributions in Aid - WIP	1,441		1,441
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	3,983		3,983
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	2,923		2,923
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(144,362)	(5,532)	(149,894)
32	Various	Accumulated Amortization - CIAC Taxable	(648)		(648)
33		Total Contributions in Aid of Construction	\$135,846	(\$5,532)	\$130,314
34					
35					

**District: Platte County Water** 

34 35

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	(\$882)	(\$10,056)	(\$10,938)
5		Advances for Construction - Non Taxable Ext Deposits	1,383,291	0	1,383,291
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$1,382,409	(\$10,056)	\$1,372,353
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$1,646,023	\$635,648	\$2,281,671
16	271.12	Contributions in Aid - NT Extension Deposit	3,098,805	0	3,098,805
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	111,323	0	111,323
19		Contributions in Aid - NT Hydrants	344,144	0	344,144
20		Contributions in Aid - NT Other	86,685	0	86,685
21		Contributions in Aid - WIP	77,068	0	77,068
22	271.71	Contributions in Aid - Taxable Mains	1,849,044	0	1,849,044
23	271.12	Contributions in Aid - Taxable Extension Deposit	660,365	0	660,365
24	271.27	Contributions in Aid - Taxable Services	1,790,644	312,923	2,103,567
25	271.37	Contributions in Aid - Taxable Meters	7,683	0	7,683
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	12,550	0	12,550
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(397,875)	(173,813)	(571,688)
32	Various	Accumulated Amortization - CIAC Taxable	(1,075,529)	0	(1,075,529)
33		Total Contributions in Aid of Construction	\$8,210,930	\$774,758	\$8,985,688

**District: Rankin Acres** 

Line#					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3	252.44	Customer Advances	40	40	40
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	256		256
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	8		8
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(790)	0	(790)
32	Various	Accumulated Amortization - CIAC Taxable	1		1
33		Total Contributions in Aid of Construction	(\$526)	\$0	(\$526)
34			<del></del>		<u> </u>
35					

**District: Saddlebrooke Water** 

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u> </u>	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$1,645,000	\$0	\$1,645,000
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	256	0	256
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	1,500	1,500
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	11,908	0	11,908
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(249,616)	(22,890)	(272,506)
32	Various	Accumulated Amortization - CIAC Taxable	1	0	1
33		Total Contributions in Aid of Construction	\$1,407,548	(\$21,390)	\$1,386,158
34			· · · · · · · · · · · · · · · · · · ·		
35					
55					

District: Spring Valley/LWM

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12			·		
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	1,100		1,100
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	391		391
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	750		750
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	12		12
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(475)	(48)	(523)
32	Various	Accumulated Amortization - CIAC Taxable	(206)	. ,	(206)
33		Total Contributions in Aid of Construction	\$1,571	(\$48)	\$1,523
34					
35					

District: St. Joseph

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$29,078	(\$30,139)	(\$1,061)
5		Advances for Construction - Non Taxable Ext Deposits	3,259,142	0	3,259,142
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	(4,439)	0	(4,439)
8		Advances for Construction - Non Taxable WIP	0	0	0
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$3,283,781	(\$30,139)	\$3,253,642
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$1,087,448	\$390,357	\$1,477,805
16	271.12	Contributions in Aid - NT Extension Deposit	1,509,747	0	1,509,747
17	271.21	Contributions in Aid - NT Services	20,175	0	20,175
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	90,322	0	90,322
20		Contributions in Aid - NT Other	39,093	0	39,093
21		Contributions in Aid - WIP	193,024	0	193,024
22	271.71	Contributions in Aid - Taxable Mains	779,498	0	779,498
23	271.12	Contributions in Aid - Taxable Extension Deposit	1,129,326	0	1,129,326
24	271.27	Contributions in Aid - Taxable Services	1,588,172	142,663	1,730,835
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	2,764	0	2,764
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(427,554)	(117,246)	(544,800)
32	Various	Accumulated Amortization - CIAC Taxable	(914,066)	0	(914,066)
33		Total Contributions in Aid of Construction	\$5,097,948	\$415,774	\$5,513,722
34					
35					

District: St. Louis Metro (Includes STL and SCH)

LIIIE #	
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Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$7,224,611	(\$110,612)	\$7,113,999
5		Advances for Construction - Non Taxable Ext Deposits	39,996,426	0	39,996,426
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	93,294	0	93,294
8		Advances for Construction - Non Taxable WIP	3,299	0	3,299
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$47,317,630	(\$110,612)	\$47,207,018
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$138,920,368	\$2,686,760	\$141,607,128
16	271.12	Contributions in Aid - NT Extension Deposit	5,420,542	0	5,420,542
17	271.21	Contributions in Aid - NT Services	99,979	0	99,979
18	271.30	Contributions in Aid - NT Meters	4,916,394	31,745	4,948,139
19		Contributions in Aid - NT Hydrants	5,460,159	0	5,460,159
20		Contributions in Aid - NT Other	1,808,634	176,000	1,984,634
21		Contributions in Aid - WIP	2,675,158	0	2,675,158
22	271.71	Contributions in Aid - Taxable Mains	28,461,895	0	28,461,895
23	271.12	Contributions in Aid - Taxable Extension Deposit	2,840,939	0	2,840,939
24	271.27	Contributions in Aid - Taxable Services	1,704,560	206,179	1,910,739
25	271.37	Contributions in Aid - Taxable Meters	262,218	0	262,218
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	43,170	0	43,170
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(34,505,994)	(2,781,421)	(37,287,415)
32	Various	Accumulated Amortization - CIAC Taxable	(9,545,705)	0	(9,545,705)
33		Total Contributions in Aid of Construction	\$148,562,315	\$319,263	\$148,881,578
34					
35					

**District: Tri States** 

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u> </u>	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$285,829	\$0	\$285,829
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	11,106	0	11,106
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	18,000	18,000
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	287	0	287
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(100,698)	(4,258)	(104,956)
32	Various	Accumulated Amortization - CIAC Taxable	29	0	29
33		Total Contributions in Aid of Construction	\$196,555	\$13,742	\$210,297
34					
35					

District: Warrensburg

Acct No	Line#					
Customer Advances   Customer Advances   Customer Advances for Construction - Non Taxable Mains   S7,298   Customer Advances for Construction - Non Taxable Ext Deposits   S1,189,006   O   S1,189,006   O   Customer Advances for Construction - Non Taxable Services   O   O   O   O   O   O   O   O   O				Per Books	Pro Forma	Pro Forma
3         Customer Advances         \$2,271           4         252.11         Advances for Construction - Non Taxable Mains         \$7,298         (\$5,028)         \$2,270           5         Advances for Construction - Non Taxable Ext Deposits         1,189,006         0         1,189,006           6         Advances for Construction - Non Taxable Extension Deposits         0         0         0           7         Advances for Construction - Taxable WIP         0         0         0           9         252.71         Advances for Construction - Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           12         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           13         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           14         Contributions in Aid of Construction         \$1,196,304         (\$5,028)         \$1,191,276           15         Z71.11         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         Z71.12	1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
252.11	2					
5         Advances for Construction - Non Taxable Ext Deposits         1,189,006         0         1,189,006           6         Advances for Construction - Non Taxable Extress         0         0         0           7         Advances for Construction - Non Taxable WIP         0         0         0           9         252.71         Advances for Construction - Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           12         Contributions in Aid of Construction         \$1,196,304         \$57,127         \$876,831           14         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid - NT Services         74,265         0         74,265           18         271.11         Contributions in Aid - NT Meters         (437)         0         (437)           19         Contributions in Aid - NT Meters         (437)         0         (437)	3					
6         Advances for Construction - Non Taxable Services         0         0         0           7         Advances for Construction - Non Taxable Hydrants         0         0         0           8         Advances for Construction - Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           12         Contributions in Aid of Construction         \$1,196,304         (\$5,028)         \$1,191,276           13         Contributions in Aid of Construction         \$81,196,304         \$57,127         \$876,831           15         271.11         Contributions in Aid of NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid of NT Extension Deposit         89,321         0         89,321           17         271.21         Contributions in Aid of NT Extension Deposit         89,321         0         48,321           18         271.30         Contributions in Aid of NT Extension Deposit         89,321         0         437           18         271.30         Contributions in Aid of NT Other         3,068         0	4	252.11		• •	(\$5,028)	
7         Advances for Construction - Non Taxable Hydrants         0         0         0           8         Advances for Construction - Non Taxable WIP         0         0         0           9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0         0           12         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           12         Contributions in Aid of Construction           15         271.11         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid - NT Services         89,321         0         89,321           17         271.21         Contributions in Aid - NT Meters         (437)         0         (437)           18         271.30         Contributions in Aid - NT Meters         (437)         0         20,089           20         Contributions in Aid - NT Hydrants         220,809         0         220,809           21         Contributions in Aid - NT Meters         435,137         0         1,746,073           22         271.71 </td <td>5</td> <td></td> <td>·</td> <td>1,189,006</td> <td>0</td> <td>1,189,006</td>	5		·	1,189,006	0	1,189,006
8         Advances for Construction - Non Taxable WIP         0         0         0           9         252.71         Advances for Construction - Taxable Extension Deposits         0         0         0           10         Advances for Construction - Taxable WIP         0         0         0           11         Total Customer Advances         \$1,196,304         (\$5,028)         \$1,191,276           12         Contributions in Aid of Construction           13         Contributions in Aid of Construction           15         271.12         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid - NT Services         74,265         0         89,321           17         271.21         Contributions in Aid - NT Meters         (437)         0         (437)           19         Contributions in Aid - NT Other         3,068         0         20,809           20         Contributions in Aid - NT Other         35,242         0         35,242           21         Contributions in Aid - Taxable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Mains         1,746,073         0<	6		Advances for Construction - Non Taxable Services	0	0	0
9         252.71         Advances for Construction - Taxable WIP         0         0         0           10         Advances for Construction - Taxable WIP         \$1.0         0         0         0           11         Total Customer Advances         \$1,196,304         \$5,028         \$1,191,276           12         13         14         15         15         271.11         Contributions in Aid of Construction         15         271.11         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid - NT Services         74,265         0         89,321           17         271.21         Contributions in Aid - NT Meters         (437)         0         (437)           18         271.30         Contributions in Aid - NT Hydrants         220,809         0         220,809           20         Contributions in Aid - NT Other         3,068         0         3,068           21         Contributions in Aid - Taxable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Services         959,783         141,155         1,100,939           2	7		•	0	0	0
Advances for Construction - Taxable WIP   0   0   0   0   0   0   0   0   0	8			0	ŭ	0
Total Customer Advances   \$1,196,304   \$5,028   \$1,191,276	9	252.71	·	0	0	0
12   13   14				0	0	0
13	11		Total Customer Advances	\$1,196,304	(\$5,028)	\$1,191,276
Contributions in Aid of Construction   \$819,704   \$57,127   \$876,831	12					
15         271.11         Contributions in Aid - NT Mains         \$819,704         \$57,127         \$876,831           16         271.12         Contributions in Aid - NT Extension Deposit         89,321         0         89,321           17         271.21         Contributions in Aid - NT Services         74,265         0         74,265           18         271.30         Contributions in Aid - NT Meters         (437)         0         (437)           19         Contributions in Aid - NT Other         3,068         0         3,068           20         Contributions in Aid - NT Other         3,068         0         3,068           21         Contributions in Aid - Totable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Extension Deposit         435,137         0         435,137           24         271.27         Contributions in Aid - Taxable Extension Deposit         435,137         0         435,137           24         271.27         Contributions in Aid - Taxable Meters         24,281         0         24,281           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable Hy	13					
16         271.12         Contributions in Aid - NT Extension Deposit         89,321         0         89,321           17         271.21         Contributions in Aid - NT Services         74,265         0         74,265           18         271.30         Contributions in Aid - NT Meters         (437)         0         (437)           19         Contributions in Aid - NT Hydrants         220,809         0         220,809           20         Contributions in Aid - NT Other         3,068         0         3,068           21         Contributions in Aid - WIP         35,242         0         35,242           22         271.71         Contributions in Aid - Taxable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Extension Deposit         435,137         0         435,137           24         271.27         Contributions in Aid - Taxable Services         959,783         141,156         1,100,939           25         271.37         Contributions in Aid - Taxable Meters         24,281         0         0           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable WIP	14		Contributions in Aid of Construction			
17       271.21       Contributions in Aid - NT Services       74,265       0       74,265         18       271.30       Contributions in Aid - NT Meters       (437)       0       (437)         19       Contributions in Aid - NT Hydrants       220,809       0       220,809         20       Contributions in Aid - NT Other       3,068       0       3,068         21       Contributions in Aid - WIP       35,242       0       35,242         22       271.71       Contributions in Aid - Taxable Mains       1,746,073       0       1,746,073         23       271.12       Contributions in Aid - Taxable Extension Deposit       435,137       0       435,137         24       271.27       Contributions in Aid - Taxable Services       959,783       141,156       1,100,939         25       271.37       Contributions in Aid - Taxable Meters       24,281       0       24,281         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable Hydrants       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       0         29       Contributions in Aid - Tax Services SIT <td< td=""><td>15</td><td>271.11</td><td>Contributions in Aid - NT Mains</td><td>\$819,704</td><td>\$57,127</td><td>\$876,831</td></td<>	15	271.11	Contributions in Aid - NT Mains	\$819,704	\$57,127	\$876,831
18         271.30         Contributions in Aid - NT Meters         (437)         0         (437)           19         Contributions in Aid - NT Hydrants         220,809         0         220,809           20         Contributions in Aid - NT Other         3,068         0         3,068           21         Contributions in Aid - WIP         35,242         0         35,242           22         271.71         Contributions in Aid - Taxable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Extension Deposit         435,137         0         435,137           24         271.27         Contributions in Aid - Taxable Services         959,783         141,156         1,100,939           25         271.37         Contributions in Aid - Taxable Meters         24,281         0         24,281           26         271.47         Contributions in Aid - Taxable - Other         0         0         0           27         Contributions in Aid - Taxable - Other         0         0         0           28         Contributions in Aid - Taxable WIP         (4,016)         0         0           30         Various         Accumulated Amortization - CIAC Mains         0         0	16	271.12	Contributions in Aid - NT Extension Deposit	89,321	0	89,321
19         Contributions in Aid - NT Hydrants         220,809         0         220,809           20         Contributions in Aid - NT Other         3,068         0         3,068           21         Contributions in Aid - WIP         35,242         0         35,242           22         271.71         Contributions in Aid - Taxable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Extension Deposit         435,137         0         435,137           24         271.27         Contributions in Aid - Taxable Services         959,783         141,156         1,100,939           25         271.37         Contributions in Aid - Taxable Meters         24,281         0         24,281           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable WIP         (4,016)         0         (4,016)           29         Contributions in Aid - Tax Services SIT         0         0         0           30         Various         Accumulated Amortization - CIAC Mains         0         0         0           31         Accumulated Amortization - CIAC Other         (211,803)         (80,530)	17	271.21	Contributions in Aid - NT Services	74,265	0	74,265
20         Contributions in Aid - NT Other         3,068         0         3,068           21         Contributions in Aid - WIP         35,242         0         35,242           22         271.71         Contributions in Aid - Taxable Mains         1,746,073         0         1,746,073           23         271.12         Contributions in Aid - Taxable Extension Deposit         435,137         0         435,137           24         271.27         Contributions in Aid - Taxable Services         959,783         141,156         1,100,939           25         271.37         Contributions in Aid - Taxable Meters         24,281         0         24,281           26         271.47         Contributions in Aid - Taxable Hydrants         0         0         0           27         Contributions in Aid - Taxable Other         0         0         0           28         Contributions in Aid - Taxable WIP         (4,016)         0         (4,016)           29         Contributions in Aid - Tax Services SIT         0         0         0           30         Various         Accumulated Amortization - CIAC Mains         0         0         0           31         Accumulated Amortization - CIAC Other         (211,803)         (80,530)         (292,3	18	271.30	Contributions in Aid - NT Meters	(437)	0	(437)
21       Contributions in Aid - WIP       35,242       0       35,242         22       271.71       Contributions in Aid - Taxable Mains       1,746,073       0       1,746,073         23       271.12       Contributions in Aid - Taxable Extension Deposit       435,137       0       435,137         24       271.27       Contributions in Aid - Taxable Services       959,783       141,156       1,100,939         25       271.37       Contributions in Aid - Taxable Meters       24,281       0       24,281         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Ai	19		Contributions in Aid - NT Hydrants	220,809	0	220,809
22       271.71       Contributions in Aid - Taxable Mains       1,746,073       0       1,746,073         23       271.12       Contributions in Aid - Taxable Extension Deposit       435,137       0       435,137         24       271.27       Contributions in Aid - Taxable Services       959,783       141,156       1,100,939         25       271.37       Contributions in Aid - Taxable Meters       24,281       0       24,281         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	20		Contributions in Aid - NT Other	3,068	0	3,068
23       271.12       Contributions in Aid - Taxable Extension Deposit       435,137       0       435,137         24       271.27       Contributions in Aid - Taxable Services       959,783       141,156       1,100,939         25       271.37       Contributions in Aid - Taxable Meters       24,281       0       24,281         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	21		Contributions in Aid - WIP	35,242	0	35,242
24       271.27       Contributions in Aid - Taxable Services       959,783       141,156       1,100,939         25       271.37       Contributions in Aid - Taxable Meters       24,281       0       24,281         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	22	271.71	Contributions in Aid - Taxable Mains	1,746,073	0	1,746,073
25       271.37       Contributions in Aid - Taxable Meters       24,281       0       24,281         26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various Accumulated Amortization - CIAC Mains Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various Accumulated Amortization - CIAC Taxable Total Contributions in Aid of Construction       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	23	271.12	Contributions in Aid - Taxable Extension Deposit	435,137	0	435,137
26       271.47       Contributions in Aid - Taxable Hydrants       0       0       0         27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various Accumulated Amortization - CIAC Taxable Total Contributions in Aid of Construction       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	24	271.27	Contributions in Aid - Taxable Services	959,783	141,156	1,100,939
27       Contributions in Aid - Taxable - Other       0       0       0         28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	25	271.37	Contributions in Aid - Taxable Meters	24,281	0	24,281
28       Contributions in Aid - Taxable WIP       (4,016)       0       (4,016)         29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various       Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
29       Contributions in Aid - Tax Services SIT       0       0       0         30       Various Accumulated Amortization - CIAC Mains       0       0       0         31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various Accumulated Amortization - CIAC Taxable Total Contributions in Aid of Construction       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687	27		Contributions in Aid - Taxable - Other	0	0	0
30         Various         Accumulated Amortization - CIAC Mains         0         0         0           31         Accumulated Amortization - CIAC Other         (211,803)         (80,530)         (292,333)           32         Various         Accumulated Amortization - CIAC Taxable         (872,492)         0         (872,492)           33         Total Contributions in Aid of Construction         \$3,318,934         \$117,753         \$3,436,687           34         Strain Contributions in Aid of Construction         34,436,687         34,436,687	28		Contributions in Aid - Taxable WIP	(4,016)	0	(4,016)
31       Accumulated Amortization - CIAC Other       (211,803)       (80,530)       (292,333)         32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687         34	29		Contributions in Aid - Tax Services SIT	0	0	0
32       Various       Accumulated Amortization - CIAC Taxable       (872,492)       0       (872,492)         33       Total Contributions in Aid of Construction       \$3,318,934       \$117,753       \$3,436,687         34	30	Various	Accumulated Amortization - CIAC Mains	0	0	0
33 Total Contributions in Aid of Construction \$3,318,934 \$117,753 \$3,436,687 34	31		Accumulated Amortization - CIAC Other	(211,803)	(80,530)	(292,333)
34	32	Various	Accumulated Amortization - CIAC Taxable	(872,492)	0	(872,492)
	33		Total Contributions in Aid of Construction	\$3,318,934	\$117,753	\$3,436,687
	34			<del></del>		
	35					

District: Whitebranch

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>		4-	4-
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	100		100
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	80,000		80,000
21		Contributions in Aid - WIP	391		391
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	150		150
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	12		12
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(45,827)	(1,606)	(47,433)
32	Various	Accumulated Amortization - CIAC Taxable	(44)		(44)
33		Total Contributions in Aid of Construction	\$34,781	(\$1,606)	\$33,175
34			<del></del> _		
35					
33					

**District: Redfield Water** 

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0_	\$0	\$0_
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0		\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	0		0
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	0		0
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	0	0	0
32	Various	Accumulated Amortization - CIAC Taxable	0		0
33		Total Contributions in Aid of Construction	\$0	\$0	\$0
34					<u> </u>
35					

#### **District: Anna Meadows Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	12/31/14	<u>Adjustments</u>	Balance
2	·		<u></u> -	· <u> </u>	
3		Customer Advances			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0	,	0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	229		229
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	7		7
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(1)	0	(1)
32	Various	Accumulated Amortization - CIAC Taxable	1		1
33		Total Contributions in Aid of Construction	\$236	\$0	\$236
34					<u> </u>
35					
33					

#### **District: Cedar Hill Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$29,201	\$29,201
5		Advances for Construction - Non Taxable Ext Deposits	42,076	0	42,076
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	920	0	920
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$42,996	\$29,201	\$72,197
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$229,818	\$0	\$229,818
16	271.12	Contributions in Aid - NT Extension Deposit	23,809		23,809
17	271.21	Contributions in Aid - NT Services	208,467		208,467
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	668,003		668,003
21		Contributions in Aid - WIP	8,999		8,999
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	128,175		128,175
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	63		63
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(257,385)	(26,715)	(284,100)
32	Various	Accumulated Amortization - CIAC Taxable	(23,176)		(23,176)
33		Total Contributions in Aid of Construction	\$986,772	(\$26,715)	\$960,057
34					
35					

#### **District: Emerald Pointe Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$96,874	\$0	\$96,874
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	1,091	0	1,091
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	9,000	9,000
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	32	0	32
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	(34,675)	0	(34,675)
31		Accumulated Amortization - CIAC Other	(1,457)	(1,489)	(2,946)
32	Various	Accumulated Amortization - CIAC Taxable	3	0	3
33		Total Contributions in Aid of Construction	\$61,869	\$7,511	\$69,380
34					
35					

**District: Jefferson City Wastewater** 

Line#					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$20,139	\$20,139
5		Advances for Construction - Non Taxable Ext Deposits	0	0	0
6		Advances for Construction - Non Taxable Services	0	0	0
7		Advances for Construction - Non Taxable Hydrants	0	0	0
8		Advances for Construction - Non Taxable WIP	17,592	0	17,592
9	252.71	Advances for Construction - Taxable Extension Deposits	0	0	0
10		Advances for Construction - Taxable WIP	0	0	0
11		Total Customer Advances	\$17,592	\$20,139	\$37,731
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$1,242,879	\$0	\$1,242,879
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	4,693		4,693
20		Contributions in Aid - NT Other	444,020		444,020
21		Contributions in Aid - WIP	3,961		3,961
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	18,264		18,264
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	117		117
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(455,592)	(26,776)	(482,368)
32	Various	Accumulated Amortization - CIAC Taxable	(8,868)	, , ,	(8,868)
33		Total Contributions in Aid of Construction	\$1,249,474	(\$26,776)	\$1,222,698
34			<del></del>		
35					
33					

#### District: Maplewood Wastewater

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$221,965	\$0	\$221,965
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	1,064		1,064
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	32		32
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(72,166)	(3,085)	(75,251)
32	Various	Accumulated Amortization - CIAC Taxable	3		3
33		Total Contributions in Aid of Construction	\$150,898	(\$3,085)	\$147,813
34					
35					

#### **District: Meramec Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0_		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$1,022,177	\$0	\$1,022,177
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	1,778		1,778
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	53		53
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	(287,193)		(287,193)
31		Accumulated Amortization - CIAC Other	(39,189)	(14,208)	(53,397)
32	Various	Accumulated Amortization - CIAC Taxable	5		5
33		Total Contributions in Aid of Construction	\$697,631	(\$14,208)	\$683,423
34					
35					

#### **District: Ozark Meadows Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>		4-	4-
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	\$0	\$0
12			·		
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$6,310	\$0	\$6,310
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	62,985		62,985
21		Contributions in Aid - WIP	67		67
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	4,806		4,806
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	2		2
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(27,197)	(1,488)	(28,685)
32	Various	Accumulated Amortization - CIAC Taxable	(2,272)		(2,272)
33		Total Contributions in Aid of Construction	\$44,702	(\$1,488)	\$43,214
34					
35					

**District: Platte County Wastewater** 

Line#					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	<u>\$0</u>	\$0	\$0
12			·		
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	278		278
21		Contributions in Aid - WIP	296		296
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	17,218		17,218
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	1,954		1,954
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(132)	(245)	(377)
32	Various	Accumulated Amortization - CIAC Taxable	(2,527)	, ,	(2,527)
33		Total Contributions in Aid of Construction	\$17,087	(\$245)	\$16,842
34					<u> </u>
35					
33					

#### **District: Saddlebrooke Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		Customer Advances			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	1,855,000	0	1,855,000
21		Contributions in Aid - WIP	256	0	256
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	750	750
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	8	0	8
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(405,009)	(37,112)	(442,121)
32	Various	Accumulated Amortization - CIAC Taxable	1	0	1
33		Total Contributions in Aid of Construction	\$1,450,255	(\$36,362)	\$1,413,893
34					
35					

District: Stonebridge Wastewater

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$1,581,815	\$0	\$1,581,815
16	271.12	Contributions in Aid - NT Extension Deposit	0	0	0
17	271.21	Contributions in Aid - NT Services	0	0	0
18	271.30	Contributions in Aid - NT Meters	0	0	0
19		Contributions in Aid - NT Hydrants	0	0	0
20		Contributions in Aid - NT Other	0	0	0
21		Contributions in Aid - WIP	2,007	0	2,007
22	271.71	Contributions in Aid - Taxable Mains	0	0	0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0	0	0
24	271.27	Contributions in Aid - Taxable Services	0	1,750	1,750
25	271.37	Contributions in Aid - Taxable Meters	0	0	0
26	271.47	Contributions in Aid - Taxable Hydrants	0	0	0
27		Contributions in Aid - Taxable - Other	0	0	0
28		Contributions in Aid - Taxable WIP	59	0	59
29		Contributions in Aid - Tax Services SIT	0	0	0
30	Various	Accumulated Amortization - CIAC Mains	0	0	0
31		Accumulated Amortization - CIAC Other	(447,092)	(22,015)	(469,107)
32	Various	Accumulated Amortization - CIAC Taxable	6	0	6
33		Total Contributions in Aid of Construction	\$1,136,796	(\$20,265)	\$1,116,531
34					
35					

**District: Warren County Wastewater** 

Line#					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	4,033		4,033
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$4,033	\$0	\$4,033
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$0	\$0
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	36,000		36,000
21		Contributions in Aid - WIP	(288)		(288)
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	7,731		7,731
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	36		36
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	(3,916)	(946)	(4,862)
32	Various	Accumulated Amortization - CIAC Taxable	(1,234)	, ,	(1,234)
33		Total Contributions in Aid of Construction	\$38,329	(\$946)	\$37,383
34					
35					
33					

#### **District: Arnold Wastewater**

Line #					
			Per Books	Pro Forma	Pro Forma
1	Acct No	Account Description	<u>12/31/14</u>	<u>Adjustments</u>	<u>Balance</u>
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$0	\$0
5		Advances for Construction - Non Taxable Ext Deposits	0		0
6		Advances for Construction - Non Taxable Services	0		0
7		Advances for Construction - Non Taxable Hydrants	0		0
8		Advances for Construction - Non Taxable WIP	0		0
9	252.71	Advances for Construction - Taxable Extension Deposits	0		0
10		Advances for Construction - Taxable WIP	0		0
11		Total Customer Advances	\$0	\$0	\$0
12					
13					
14		Contributions in Aid of Construction			
15	271.11	Contributions in Aid - NT Mains	\$0	\$21,088,040	\$21,088,040
16	271.12	Contributions in Aid - NT Extension Deposit	0		0
17	271.21	Contributions in Aid - NT Services	0		0
18	271.30	Contributions in Aid - NT Meters	0		0
19		Contributions in Aid - NT Hydrants	0		0
20		Contributions in Aid - NT Other	0		0
21		Contributions in Aid - WIP	0		0
22	271.71	Contributions in Aid - Taxable Mains	0		0
23	271.12	Contributions in Aid - Taxable Extension Deposit	0		0
24	271.27	Contributions in Aid - Taxable Services	0		0
25	271.37	Contributions in Aid - Taxable Meters	0		0
26	271.47	Contributions in Aid - Taxable Hydrants	0		0
27		Contributions in Aid - Taxable - Other	0		0
28		Contributions in Aid - Taxable WIP	0		0
29		Contributions in Aid - Tax Services SIT	0		0
30	Various	Accumulated Amortization - CIAC Mains	0		0
31		Accumulated Amortization - CIAC Other	0	(13,540,225)	(13,540,225)
32	Various	Accumulated Amortization - CIAC Taxable	0		0
33		Total Contributions in Aid of Construction	\$0	\$7,547,815	\$7,547,815
34					
35					
55					