

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Total Company

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
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	<u>\$58,162,732</u>	<u>(\$150,731)</u>	<u>\$58,012,001</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$203,703,914</u>	<u>\$9,440,752</u>	<u>\$213,144,666</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Total Company - Water Operations

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$58,098,111</u>	<u>(\$200,071)</u>	<u>\$57,898,040</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$197,869,865</u>	<u>\$2,015,516</u>	<u>\$199,885,381</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Total Company Waste Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Non Taxable Mains	\$0	\$49,340	\$49,340
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	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	<u>\$64,621</u>	<u>\$49,340</u>	<u>\$113,961</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	208,467
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
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	<u>\$5,834,050</u>	<u>\$7,425,236</u>	<u>\$13,259,286</u>
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Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Anna Meadows Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$236</u>	<u>\$0</u>	<u>\$236</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Brunswick

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$192,231</u>	<u>\$881</u>	<u>\$193,112</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Emerald Pointe Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$159,404</u>	<u>\$84</u>	<u>\$159,488</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Jefferson City Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	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	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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
15	271.11	Contributions in Aid - NT Mains	\$482,601	\$10,412	\$493,013
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 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	<u>\$3,358,239</u>	<u>\$46,306</u>	<u>\$3,404,545</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Joplin

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$4,559,519</u>	<u>(\$39,208)</u>	<u>\$4,520,311</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$25,511,664</u>	<u>\$283,404</u>	<u>\$25,795,068</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Maple/River/Stone

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$641,398</u>	<u>(\$12,993)</u>	<u>\$628,405</u>
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Mexico

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$358,468</u>	<u>(\$5,028)</u>	<u>\$353,440</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$1,040,789</u>	<u>\$85,120</u>	<u>\$1,125,909</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Ozark Mtn/LTA

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>\$0</u>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$135,846</u>	<u>(\$5,532)</u>	<u>\$130,314</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Case No. WR-2015-0301
Case No. SR-2015-0302
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District: Platte County Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$1,382,409</u>	<u>(\$10,056)</u>	<u>\$1,372,353</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$8,210,930</u>	<u>\$774,758</u>	<u>\$8,985,688</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Rankin Acres

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>(\$526)</u>	<u>\$0</u>	<u>(\$526)</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Case No. WR-2015-0301
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District: Saddlebrooke Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$1,407,548</u>	<u>(\$21,390)</u>	<u>\$1,386,158</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Spring Valley/LWM

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$1,571</u>	<u>(\$48)</u>	<u>\$1,523</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Case No. WR-2015-0301
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District: St. Joseph

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$3,283,781</u>	<u>(\$30,139)</u>	<u>\$3,253,642</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$5,097,948</u>	<u>\$415,774</u>	<u>\$5,513,722</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

Case No. WR-2015-0301
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District: St. Louis Metro (Includes STL and SCH)

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$47,317,630</u>	<u>(\$110,612)</u>	<u>\$47,207,018</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$148,562,315</u>	<u>\$319,263</u>	<u>\$148,881,578</u>
34					
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Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Tri States

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$196,555</u>	<u>\$13,742</u>	<u>\$210,297</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Warrensburg

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
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 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	<u>\$1,196,304</u>	<u>(\$5,028)</u>	<u>\$1,191,276</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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 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 - 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	<u>\$3,318,934</u>	<u>\$117,753</u>	<u>\$3,436,687</u>
34					
35					

Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
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District: Whitebranch

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$34,781</u>	<u>(\$1,606)</u>	<u>\$33,175</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Redfield Water

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Anna Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$236</u>	<u>\$0</u>	<u>\$236</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Cedar Hill Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$42,996</u>	<u>\$29,201</u>	<u>\$72,197</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$986,772</u>	<u>(\$26,715)</u>	<u>\$960,057</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Emerald Pointe Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$61,869</u>	<u>\$7,511</u>	<u>\$69,380</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Jefferson City Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$17,592</u>	<u>\$20,139</u>	<u>\$37,731</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$1,249,474</u>	<u>(\$26,776)</u>	<u>\$1,222,698</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
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District: Maplewood Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$150,898</u>	<u>(\$3,085)</u>	<u>\$147,813</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Meramec Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$697,631</u>	<u>(\$14,208)</u>	<u>\$683,423</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Ozark Meadows Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$44,702</u>	<u>(\$1,488)</u>	<u>\$43,214</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
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District: Platte County Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$17,087</u>	<u>(\$245)</u>	<u>\$16,842</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
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District: Saddlebrooke Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$1,450,255</u>	<u>(\$36,362)</u>	<u>\$1,413,893</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Stonebridge Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$1,136,796</u>	<u>(\$20,265)</u>	<u>\$1,116,531</u>
34					
35					

Missouri-American Water Company
Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2014
Schedule: CAS-6

District: Warren County Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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	<u>\$4,033</u>	<u>\$0</u>	<u>\$4,033</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$38,329</u>	<u>(\$946)</u>	<u>\$37,383</u>
34					
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Missouri-American Water Company
 Customer Advances and Contributions in Aid of Construction
 For the Test Year Ended December 31, 2014
 Schedule: CAS-6

District: Arnold Wastewater

Line #	Acct No	Account Description	Per Books 12/31/14	Pro Forma Adjustments	Pro Forma Balance
1					
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>	<u>\$0</u>	<u>\$0</u>
12					
13					
14		<u>Contributions in Aid of Construction</u>			
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	<u>\$0</u>	<u>\$7,547,815</u>	<u>\$7,547,815</u>
34					
35					