

**Customer Advances and Contributions in Aid of Construction
For the Test Year Ended December 31, 2010**

**Missouri Public Service Commission
Company: Missouri-American Water Company
Total Company - Water and Waste Water**

**Case No. WR-2011-XXXX and Case No. SR-2011-XXXX
Schedule CAS-6
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Line #	Acct No	Account Description	Per Books 12/31/10	Pro Forma Adjustments	Pro Forma Balance
1					
2					
3		<u>Customer Advances</u>			
4	252.11	Advances for Construction - Mains	\$8,727,219	\$6,876,509	\$15,603,728
5		Advances for Construction - Extensions	\$54,750,438	-\$2,200,000	\$52,550,438
6		Advances for Construction - Services	\$0	\$0	\$0
7		Advances for Construction - Hydrants	\$149,749	\$0	\$149,749
8		Advances for Construction - WIP	\$164,758	\$0	\$164,758
9	252.71	Advances for Construction - Taxable Extensions	\$1,525,630	\$0	\$1,525,630
10		Total Customer Advances	<u>\$65,317,793</u>	<u>\$4,676,509</u>	<u>\$69,994,302</u>
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15		<u>Contributions in Aid of Construction</u>			
16	271.11	Contributions in Aid - NT Mains	\$148,148,600	\$6,845,814	\$154,994,414
17	271.12	Contributions in Aid - NT Extension Deposit	\$4,523,459	\$2,200,000	\$6,723,459
18	271.21	Contributions in Aid - NT Services	\$393,022	\$1,903,539	\$2,296,561
19	271.30	Contributions in Aid - NT Meters	\$4,522,377	\$10,000	\$4,532,377
20		Contributions in Aid - NT Hydrants	\$5,482,869	\$0	\$5,482,869
21		Contributions in Aid - NT Other	\$7,137,931	\$0	\$7,137,931
22		Contributions in Aid - WIP	\$4,330,192	\$79,186	\$4,409,379
23	271.71	Contributions in Aid - Taxable Mains	\$34,543,017	\$0	\$34,543,017
24	271.12	Contributions in Aid - Taxable Extension Deposit	\$6,370,214	\$0	\$6,370,214
25	271.27	Contributions in Aid - Taxable Services	\$5,661,960	\$5,000	\$5,666,960
26	271.37	Contributions in Aid - Taxable Meters	\$312,394	\$0	\$312,394
27	271.47	Contributions in Aid - Taxable Hydrants	\$28	\$40,000	\$40,028
28		Contributions in Aid - Taxable WIP	\$66,674	\$0	\$66,674
29		Contributions in Aid - Tax Services SIT	\$0	\$0	\$0
30	Various	Accumulated Amortization - CIAC	-\$28,110,485	-\$1,145,264	-\$29,255,749
31	Various	Accumulated Amortization - CIAC Taxable	-\$10,018,363	\$0	-\$10,018,363
32		Total Contributions in Aid of Construction	<u>\$183,363,890</u>	<u>\$9,938,275</u>	<u>\$193,302,165</u>
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