**Section 285.2200 Schedule B-15: Additions to and Transfers from Customer Advances and Contributions in Aid of Construction – Water and/or Sewer Utilities**

a) Provide detail of activity in the customer advances account and the contributions in aid of construction account for each of the three consecutive years immediately preceding the test year and the test year.

b) Information provided shall include:

1) Balance of each account at beginning of the period;

2) Amount of additions during the year;

3) Amount of refunds during the year;

4) Amount of transfers during the year; and

5) Balance of account at end of period.