

BEFORE THE
INDIANA UTILITY REGULATORY COMMISSION

JOINT PETITION OF CITIZENS WATER OF)
WESTFIELD, LLC, CITIZENS WASTEWATER OF)
WESTFIELD, LLC AND THE CITY OF WESTFIELD,)
INDIANA FOR APPROVALS IN CONNECTION)
WITH THE PROPOSED TRANSFER OF CERTAIN)
WATER UTILITY ASSETS TO CITIZENS WATER)
OF WESTFIELD, LLC AND THE PROPOSED)
TRANSFER OF CERTAIN WASTEWATER UTILITY)
ASSETS TO CITIZENS WASTEWATER OF)
WESTFIELD, LLC, INCLUDING: (1) APPROVAL OF)
THE ACQUISITION BY CITIZENS WATER OF)
WESTFIELD, LLC AND CITIZENS WASTEWATER)
OF WESTFIELD, LLC OF CERTAIN WATER AND)
WASTEWATER UTILITY ASSETS; (2) APPROVAL)
OF ACCOUNTING AND RATE BASE TREATMENT)
OF THE WATER AND WASTEWATER ASSETS; (3)) CAUSE NO. 44273
APPROVAL OF THE ISSUANCE OF DEBT AND)
EQUITY BY CITIZENS WATER OF WESTFIELD,)
LLC AND CITIZENS WASTEWATER OF)
WESTFIELD, LLC; (4) APPROVAL OF INITIAL)
RATES AND RULES FOR WATER AND)
WASTEWATER SERVICE; (5) TO THE EXTENT)
NECESSARY, APPROVAL OF CERTAIN)
OPERATING AND AFFILIATE AGREEMENTS; (6))
APPROVAL OF DEPRECIATION RATES; (7))
APPROVAL OF A CERTIFICATE OF)
TERRITORIAL AUTHORITY FOR THE PROVISION)
OF WASTEWATER UTILITY SERVICE BY)
CITIZENS WASTEWATER OF WESTFIELD, LLC)
TO CUSTOMERS LOCATED IN RURAL AREAS;)
AND (8) ANY OTHER APPROVALS NEEDED IN)
CONNECTION THEREWITH)

COMPLIANCE FILING

Pursuant to Ordering Paragraph 3 of the Commission's Order in this Cause dated November 25, 2013, Citizens Water of Westfield, LLC and Citizens Wastewater of Westfield, LLC, by counsel, hereby submit their respective opening balance sheets.

[SIGNATURE PAGE FOLLOWS]

Respectfully submitted,

/s/ Michael E. Allen

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Attorneys for
Citizens Water of Westfield, LLC
and
Citizens Wastewater of Westfield, LLC

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing was served upon the Office of the Utility Consumer Counselor via electronic mail on June 30, 2015, to the following:

Office of the Utility Consumer Counselor
115 West Washington Street
Suite 1500 South
Indianapolis IN 46204
infomgt@oucc.in.gov

/s/ Michael E. Allen

Citizens Water of Westfield, LLC

ASSETS

Property, Plant and Equipment

1	Plant in Service	50,763,642
2	Accumulated Depreciation	(13,376,126)
3	Acquisition Adjustment	(24,672,484)
4	Total Property, Plant, Equipment	<u>12,715,033</u>

Current Assets

5	Cash	40,252
6	Accounts Receivable - Customers	524,409
7	Accumulated Provision for Uncollectible Accounts	(4,700)
8	Prepaid - Other Prepaid Assets	14,917
9	Total Current Assets	<u>574,879</u>

10	Total Assets	<u><u>13,289,911</u></u>
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EQUITY CAPITAL & LIABILITIES

Current Liabilities

11	Accounts Payable	<u>83,380</u>
12	Total Current Liabilities	83,380

CIAC

13	Contributions in Aid of Construction	15,556,202
14	Accumulated Amortization for CIAC	(2,349,671)
15	Total CIAC	<u>13,206,531</u>

16	Total Equity and Liabilities	<u><u>13,289,911</u></u>
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Citizens Wastewater of Westfield, LLC

ASSETS

Property, Plant and Equipment

1	Plant in Service	87,095,472
2	Accumulated Depreciation	(18,555,338)
3	Acquisition Adjustment	(51,415,892)
4	Total Property, Plant, Equipment	<u>17,124,242</u>

Current Assets

5	Cash	161,006
6	Accounts Receivable - Customers	832,751
7	Accumulated Provision for Uncollectible Accounts	(8,100)
8	Prepaid - Other Prepaid Assets	30,331
9	Total Current Assets	<u>1,015,989</u>

10	Total Assets	<u><u>18,140,231</u></u>
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EQUITY CAPITAL & LIABILITIES

Current Liabilities

11	Accounts Payable	<u>387,916</u>
12	Total Current Liabilities	387,916

CIAC

13	Contributions in Aid of Construction	21,323,826
14	Accumulated Amortization for CIAC	(3,571,511)
15	Total CIAC	<u>17,752,315</u>

16	Total Equity and Liabilities	<u><u>18,140,231</u></u>
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