

**STATE OF INDIANA**

**INDIANA UTILITY REGULATORY COMMISSION**

**VERIFIED PETITION OF THE BOARD OF )  
DIRECTORS FOR UTILITIES OF THE )  
DEPARTMENT OF PUBLIC UTILITIES OF THE )  
CITY OF INDIANAPOLIS (“BOARD”) IN ITS )  
CAPACITY AS OWNER OF THE GAS UTILITY )  
D/B/A/ CITIZENS GAS; THE BOARD IN ITS )  
CAPACITY AS OWNER OF THE WATER )  
UTILITY D/B/A/ CITIZENS WATER; THE ) CAUSE NO. 45039  
BOARD IN ITS CAPACITY AS OWNER OF THE )  
STEAM UTILITY D/B/A/ CITIZENS THERMAL; )  
WESTFIELD GAS, LLC D/B/A CITIZENS GAS )  
OF WESTFIELD; CITIZENS WASTEWATER OF )  
WESTFIELD, LLC; CITIZENS WATER OF )  
WESTFIELD, LLC; AND CWA AUTHORITY, )  
INC., FOR PRESENTATION AND APPROVAL )  
OF NEW DEPRECIATION ACCRUAL RATES )**

**VERIFIED SUPPLEMENTAL TESTIMONY**

**OF**

**SABINE E. KARNER**

**On Behalf of Joint Petitioners**

**Joint Petitioners’ Exhibit 5**

**INTRODUCTION AND BACKGROUND**

**Q1. Please state your name and business address.**

A1. My name is Sabine E. Karner. My business address is 2020 North Meridian Street,  
Indianapolis, Indiana.

**Q2. Are you the same Sabine E. Karner who previously submitted direct testimony  
in this proceeding on behalf of Petitioners?**

A2. Yes I am.

**Q3. What is the purpose of your supplemental testimony in this proceeding?**

A3. I am offering testimony in support of the Stipulation and Settlement Agreement  
entered into by Joint Petitioners and the Indiana Office of Utility Consumer  
Counselor (the "OUCC") filed in this Cause as Joint Settlement Exhibit 1 (the  
"Settlement Agreement"). I sometimes refer to Joint Petitioners and the OUCC  
together as the "Settling Parties."

**Q4. Please briefly describe the history of this case and the events that led to the  
Settlement Agreement.**

A4. On January 12, 2018, Joint Petitioners filed their Verified Petition and case in chief  
testimony requesting that the Commission "confirm and approve new depreciation  
accrual rates to be applied to Petitioners' respective gas, steam, water and  
wastewater utility plant in service." (Verified Petition at 7). On June 22, 2018, the  
OUCC filed its testimony. Joint Petitioners filed their rebuttal testimony on July  
13, 2018.

1           Consistent with the policy of the Commission and Indiana law generally  
2 favoring settlements, Citizens Energy Group, to the extent possible, prefers a  
3 collaborative approach to resolving proceedings before the Commission as opposed  
4 to unnecessarily litigating issues, which can lead to delays, uncertainty and strained  
5 relationships, as well as increase the burden on the Commission, the OUCC and  
6 other stakeholders. To that end, as soon as Joint Petitioners filed their rebuttal  
7 testimony, we commenced efforts to find common ground with the OUCC and  
8 settle this case. The OUCC responded in kind and both parties sacrificed time that  
9 otherwise would have been spent preparing for a litigated hearing in order to engage  
10 in settlement discussions. It took a dedicated commitment by both parties to reach  
11 a mutually acceptable compromise in this case, and Joint Petitioners appreciate the  
12 time and effort of the OUCC case team, which made a settlement possible.

13 **Q5. Please provide an overview of the stipulations the Settling Parties reached in**  
14 **the Settlement Agreement.**

15 A5. There were two fundamental issues raised in this proceeding: (1) the depreciation  
16 accrual rates to be used for each account or subaccount applicable to Joint  
17 Petitioners' utility plant; and (2) the timing of implementing revised depreciation  
18 accrual rates. The Settling Parties' agreement on new depreciation accrual rates is  
19 set forth in Paragraph 2 of the Settlement Agreement. The Settling Parties'  
20 agreement on timing of implementing revised rates is set forth in Paragraphs 3 and  
21 4 of the Settlement Agreement. The remainder of the Settlement Agreement  
22 contains provisions that are customary for settlement agreements presented to the  
23 Commission for approval.

1           While I provide an overview of the proposed depreciation rates set forth in  
2           the Settlement Agreement, Joint Petitioners' witness John J. Spanos supports the  
3           reasonableness of the composite rates by account or subaccount the Settling Parties  
4           have agreed to. I also testify regarding the timing issue and explain why Citizens  
5           Gas of Westfield, Citizens Water of Westfield and Citizens Wastewater of  
6           Westfield (collectively the "Westfield Utilities") agreed not to implement the  
7           change in depreciation accrual rates approved in this proceeding prior to each  
8           utility's next base rate case.

9   **Q6. Please provide an overview of the depreciation rates the Settling Parties have**  
10 **agreed to.**

11 A6. The proposed depreciation rates vary by asset type for each utility and are presented  
12 in Attachment SEK-S1, which is a revision of Attachment SEK-1 to my case-in-  
13 chief testimony updated based on the depreciation rates the Settling Parties have  
14 agreed to.

15 **Q7. How will the Settlement Agreement impact Joint Petitioners' depreciation**  
16 **expense?**

17 A7. The depreciation accrual rates the Settling Parties have agreed to would result in an  
18 aggregate reduction of depreciation expense for all the Joint Petitioners, compared  
19 to the depreciation accrual rates proposed in Joint Petitioners' case-in-chief. For  
20 illustrative purposes, the following table presents a comparison of the resulting  
21 overall depreciation rate for each business unit using September 30, 2017 plant  
22 balances, based on the composite rates in Joint Petitioners' case-in-chief, the

1 composite rates in the OUCC's case-in-chief and the composite rates the Settling  
2 Parties agreed to.

**Proposed Overall Depreciation Rates Based on September 30, 2017 Plant in Service**

Unit	Jt. Pet. Case in Chief <sup>1</sup>	OUCC Case in Chief <sup>2</sup>	Settlement	Expense Impact <sup>3</sup>
Shared Services	8.40%	5.27%	6.15%	(\$2,087,323)
Citizens Gas	1.97%	1.95%	1.97%	(\$9,009)
Citizens Thermal Steam	3.92%	3.87%	3.91%	(\$6,901)
Citizens Water	1.18%	1.16%	1.18%	-
CWA Authority	1.73%	1.61%	1.71%	(\$623,790)
Westfield Gas	2.18%	2.18%	2.18%	-
Westfield Water	1.84%	1.65%	1.84%	-
Westfield Wastewater	2.44%	2.20%	2.42%	(\$15,635)
				(\$2,742,658)

<sup>1</sup> See Direct Testimony of Sabine E. Karner, Joint Petitioners' Exhibit 1, page 15, lines 8 – 9.

<sup>2</sup> See Direct Testimony of David J. Garrett, Public's Exhibit No. 1, page 6.

<sup>3</sup> Difference between depreciation expense using composite rates in Joint Petitioners' case-in-chief and composite rates from the Settlement Agreement.

3 **Q8. Why are the Westfield Utilities willing to defer implementation of the revised**  
4 **depreciation accrual rates applicable to their utility plant until a base rate**  
5 **case?**

6 A8. As I explained in my case-in-chief and rebuttal testimony, the primary reason Joint  
7 Petitioners are seeking approval of revised depreciation accrual rates is to maintain  
8 the accuracy and integrity of their books and records. The Westfield Utilities were  
9 included in the depreciation study as a matter of practical expediency given  
10 Citizens' multi-utility structure. However, the change in depreciation rates for the  
11 Westfield Utilities resulting from the depreciation study conducted by Mr. Spanos

1 is not so material that deferring implementation of the revised rates for those  
2 utilities is a financial reporting concern.

3 **Q9. Do you believe the Settlement Agreement is in the public interest and should**  
4 **be approved?**

5 A9. Yes. As Mr. Spanos testifies, the depreciation accrual rates the Settling Parties  
6 have agreed to are reasonable, and implementation of the Settlement Agreement  
7 will allow Joint Petitioners to maintain the accuracy and integrity of their books  
8 and records. I recommend the Commission approve the Settlement Agreement  
9 without modification.

10 **Q10. Does this conclude your testimony?**

11 A10. Yes, at this time.

**VERIFICATION**

The undersigned affirms under the penalties for perjury that the foregoing testimony is true to the best of her knowledge, information and belief.

/s/ Sabine E. Karner

## Attachment SEK-S1

## 2016 Depreciation Study Results applied to September 2017 Plant in Service Balance:

	A	B	C	D	E	F	G	H	I	J	K	L
Line	Business Unit	Type	Description	Plant Balances as of Sep 30, 2017	Current estimated or implied service life	Current Depr. Rate	Current Annual Depreciation Expense	Revised estimated service life	Proposed Revised Depr. Rate	Proposed Annual Depreciation Expense	Difference Proposed vs. Current Annual Expense	Difference to Original
1	Shared Services	007-389-0	GENERAL PLANT - LAND	\$ 1,581,974								
2	Shared Services	007-390-0	GENERAL PLANT - STRUCTURES AND IMPROVEMENTS	\$ 47,343,259	40	3.02	\$ 1,429,766	25	2.73	\$ 1,292,471	\$ (137,295)	-
3	Shared Services	007-391-1	GENERAL PLANT - OFFICE FURNITURE	\$ 3,576,876	25	15.31	\$ 547,620	25	2.69	\$ 96,218	\$ (451,402)	-
4	Shared Services	007-391-2	GENERAL PLANT - OFFICE MACHINES	\$ 1,827,145	15	1.77	\$ 32,340	15	6.50	\$ 118,764	\$ 86,424	-
5	Shared Services	007-391-3	GENERAL PLANT - COMPUTER EQUIPMENT	\$ 6,263,511	5	0.00	\$ -	5	21.22	\$ 1,329,117	\$ 1,329,117	-
6	Shared Services	007-391-4	GENERAL PLANT - SOFTWARE	\$ 28,950,390	5	32.80	\$ 9,495,728	5	8.84	\$ 2,559,215	\$ (6,936,514)	(2,087,323.14)
7	Shared Services	007-392-0	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 75,108	10	6.27	\$ 4,709	10	10.49	\$ 7,879	\$ 3,170	-
8	Shared Services	007-394-1	GENERAL PLANT - TOOL EQUIPMENT	\$ 19,606	20	4.19	\$ 821	20	5.03	\$ 986	\$ 165	-
9	Shared Services	007-394-2	GENERAL PLANT - GARAGE EQUIPMENT	\$ 21,259	20	4.19	\$ 891	20	5.03	\$ 1,069	\$ 179	-
10	Shared Services	007-397-0	GENERAL PLANT - COMMUNICATION EQUIPMENT	\$ 3,974,687	15	6.77	\$ 269,086	15	6.56	\$ 260,739	\$ (8,347)	-
11	Shared Services	007-398-0	GENERAL PLANT - OTHER EQUIPMENT	\$ 535,030	20	5.06	\$ 27,073	20	5.09	\$ 27,233	\$ 161	-
12	Shared Services Total Plant in Service			\$ 94,168,845								-
13	Shared Services Depreciable Plant in Service (excl. Land)			\$ 92,586,871		12.75	\$ 11,808,035		6.15	\$ 5,693,692	\$ (6,114,343)	(2,087,323.14)
14	Citizens Gas	002-304-0	PRESSURE REGULATING - LAND	\$ 147,578								-
15	Citizens Gas	002-305-0	PRESSURE REGULATING - STRUCTURES AND IMPROVEMENTS	\$ 530,574	60	1.38	\$ 7,322	65	1.05	\$ 5,571	\$ (1,751)	-
16	Citizens Gas	002-319-0	PRESSURE REGULATING - PRESSURE REGULATING EQUIPMENT	\$ 1,993,407	27	4.04	\$ 80,534	27	3.01	\$ 60,002	\$ (20,532)	-
17	Citizens Gas	003-350-0	UNDERGROUND STORAGE - LAND	\$ 20,500								-
18	Citizens Gas	003-350-1	UNDERGROUND STORAGE - LEASEHOLDS	\$ 583,865	35	0.83	\$ 4,846	40	0.28	\$ 1,635	\$ (3,211)	-
19	Citizens Gas	003-351-0	UNDERGROUND STORAGE - STRUCTURES AND IMPROVEMENTS	\$ 785,779	45	0.94	\$ 7,386	50	0.98	\$ 7,701	\$ 314	-
20	Citizens Gas	003-352-1	UNDERGROUND STORAGE - WELLS	\$ 11,558,237	45	0.74	\$ 85,531	55	0.60	\$ 69,349	\$ (16,182)	-
21	Citizens Gas	003-352-2	UNDERGROUND STORAGE - NON-RECOVERABLE GAS	\$ 4,073,028	35	1.52	\$ 61,910	40	0.85	\$ 34,621	\$ (27,289)	-
22	Citizens Gas	003-353-0	UNDERGROUND STORAGE - LINES	\$ 3,204,993	33	2.12	\$ 67,946	38	1.08	\$ 34,614	\$ (33,332)	-
23	Citizens Gas	003-355-0	UNDERGROUND STORAGE - MEASURING AND REGULATING EQL	\$ 916,068	25	5.18	\$ 47,452	25	4.59	\$ 42,048	\$ (5,405)	-
24	Citizens Gas	003-356-0	UNDERGROUND STORAGE - PURIFICATION EQUIPMENT	\$ 4,504,424	50	1.44	\$ 64,864	55	1.43	\$ 64,413	\$ (450)	(9,008.85)
25	Citizens Gas	003-357-0	UNDERGROUND STORAGE - OTHER EQUIPMENT	\$ 50,445	40	3.48	\$ 1,756	40	2.24	\$ 1,130	\$ (626)	-
26	Citizens Gas	004-365-1	TRANSMISSION UGS - LAND	\$ 30,999								-
27	Citizens Gas	004-365-2	TRANSMISSION UGS - RIGHT-OF-WAY	\$ 278,517	60	1.27	\$ 3,537	60	1.13	\$ 3,147	\$ (390)	-
28	Citizens Gas	004-366-0	TRANSMISSION UGS - STRUCTURES AND IMPROVEMENTS	\$ 788,150	45	1.86	\$ 14,660	50	1.57	\$ 12,374	\$ (2,286)	-
29	Citizens Gas	004-367-0	TRANSMISSION UGS - MAINS	\$ 8,937,585	50	1.14	\$ 101,888	55	1.52	\$ 135,851	\$ 33,963	-
30	Citizens Gas	004-368-0	TRANSMISSION UGS - COMPRESSOR STATION EQUIPMENT	\$ 2,097,727	40	0.83	\$ 17,411	45	1.08	\$ 22,655	\$ 5,244	-
31	Citizens Gas	004-369-0	TRANSMISSION UGS - MEASURING AND REGULATING EQUIPMEN	\$ 1,432,391	30	1.85	\$ 26,499	35	2.90	\$ 41,539	\$ 15,040	-
32	Citizens Gas	004-370-0	TRANSMISSION UGS - COMMUNICATION EQUIPMENT	\$ 448,419	25	2.16	\$ 9,686	25	1.96	\$ 8,789	\$ (897)	-
33	Citizens Gas	005-365-1	TRANSMISSION MARION COUNTY - LAND	\$ 45,878								-
34	Citizens Gas	005-365-2	TRANSMISSION MARION COUNTY - RIGHT-OF-WAY	\$ 772,529	60	1.54	\$ 11,897	60	1.50	\$ 11,588	\$ (309)	-
35	Citizens Gas	005-366-0	TRANSMISSION MARION COUNTY - STRUCTURES AND IMPROVEI	\$ 231,059	45	2.12	\$ 4,898	50	1.87	\$ 4,321	\$ (578)	-
36	Citizens Gas	005-367-0	TRANSMISSION MARION COUNTY - MAINS	\$ 45,819,324	50	1.98	\$ 907,223	55	2.12	\$ 971,370	\$ 64,147	-
37	Citizens Gas	005-369-0	TRANSMISSION MARION COUNTY - MEASURING AND REGULATIN	\$ 1,943,466	30	1.65	\$ 32,067	35	2.56	\$ 49,753	\$ 17,686	-
38	Citizens Gas	006-376-0	DISTRIBUTION - MAINS	\$ 306,265,143	33-70	2.52	\$ 7,717,882	33-75	1.53	\$ 4,685,857	\$ (3,032,025)	-
39	Citizens Gas	006-380-0	DISTRIBUTION - SERVICES	\$ 253,812,775	41	3.14	\$ 7,969,721	49	2.33	\$ 5,913,838	\$ (2,055,883)	-
40	Citizens Gas	006-381-0	DISTRIBUTION - METERS	\$ 33,471,146	31	2.84	\$ 950,581	35	2.39	\$ 799,960	\$ (150,620)	-
41	Citizens Gas	006-382-0	DISTRIBUTION - METER INSTALLATIONS	\$ 5,762,436	31	2.65	\$ 152,705	35	1.59	\$ 91,623	\$ (61,082)	-
42	Citizens Gas	006-383-0	DISTRIBUTION - HOUSE REGULATORS	\$ 4,623,134	31	2.74	\$ 126,674	35	1.43	\$ 66,111	\$ (60,563)	-
43	Citizens Gas	006-384-0	DISTRIBUTION - HOUSE REGULATOR INSTALLATIONS	\$ 700,221	31	2.83	\$ 19,816	35	1.46	\$ 10,223	\$ (9,593)	-
44	Citizens Gas	006-386-0	DISTRIBUTION - OTHER PROPERTY - CUSTOMER PREMISES	\$ 356,362	20	0.45	\$ 1,604	20	8.39	\$ 29,899	\$ 28,295	-
45	Citizens Gas	006-387-0	DISTRIBUTION - OTHER EQUIPMENT	\$ 165,536	15	0.00	\$ -	15	5.86	\$ 9,700	\$ 9,700	-
46	Citizens Gas	007-390-0	GENERAL PLANT - STRUCTURES AND IMPROVEMENTS	\$ 133,156	40	3.02	\$ 4,021	36	4.38	\$ 5,832	\$ 1,811	-
47	Citizens Gas	007-391-1	GENERAL PLANT - OFFICE FURNITURE	\$ 261,863	25	15.31	\$ 40,091	25	0.00	\$ -	\$ (40,091)	-
48	Citizens Gas	007-391-3	GENERAL PLANT - COMPUTER EQUIPMENT	\$ 409,513	5	0.00	\$ -	5	0.00	\$ -	\$ -	-
49	Citizens Gas	007-391-4	GENERAL PLANT - SOFTWARE	\$ 3,295,621	5	32.80	\$ 1,080,964	5	2.28	\$ 75,140	\$ (1,005,824)	-
50	Citizens Gas	007-392-0	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 8,285,458	10	6.27	\$ 519,498	10	8.15	\$ 675,265	\$ 155,767	-
51	Citizens Gas	007-393-0	GENERAL PLANT - STORES EQUIPMENT	\$ 27,590	30	2.96	\$ 817	30	2.99	\$ 825	\$ 8	-
52	Citizens Gas	007-394-1	GENERAL PLANT - TOOL EQUIPMENT	\$ 1,450,037	20	4.19	\$ 60,757	20	0.87	\$ 12,615	\$ (48,141)	-
53	Citizens Gas	007-394-2	GENERAL PLANT - GARAGE EQUIPMENT	\$ 11,447	20	4.19	\$ 480	20	0.87	\$ 100	\$ (380)	-
54	Citizens Gas	007-394-3	GENERAL PLANT - CNG EQUIPMENT	\$ 570,015	20	4.19	\$ 23,884	20	0.87	\$ 4,959	\$ (18,924)	-
55	Citizens Gas	007-396-0	GENERAL PLANT - POWER OPERATED EQUIPMENT	\$ 2,522,429	13	6.46	\$ 162,949	14	1.51	\$ 38,089	\$ (124,860)	-
56	Citizens Gas	007-397-0	GENERAL PLANT - COMMUNICATION EQUIPMENT	\$ 563,049	15	6.77	\$ 38,118	15	3.74	\$ 21,058	\$ (17,060)	-
57	Citizens Gas	007-398-0	GENERAL PLANT - OTHER EQUIPMENT	\$ 624,235	20	5.06	\$ 31,586	20	5.19	\$ 32,398	\$ 812	-
58	Citizens Gas Total Plant in Service			\$ 714,506,106								-



## Attachment SEK-S1

## 2016 Depreciation Study Results applied to September 2017 Plant in Service Balance:

	A	B	C	D	E	F	G	H	I	J	K	L
Line	Business Unit	Type	Description	Plant Balances as of Sep 30, 2017	Current estimated or implied service life	Current Depr. Rate	Current Annual Depreciation Expense	Revised estimated service life	Proposed Revised Depr. Rate	Proposed Annual Depreciation Expense	Difference Proposed vs. Current Annual Expense	Difference to Original
59	Citizens Gas Depreciable Plant in Service (excl. Land)			\$ 714,261,153		2.86	\$ 20,461,459		1.97	\$ 14,055,962	\$ (6,405,498)	(9,008.85)
60	Steam	031-310-0	PRODUCTION - LAND	\$ 47,847			\$ -			\$ -	\$ -	-
61	Steam	031-311-0	PRODUCTION - STRUCTURES AND IMPROVEMENTS	\$ 11,171,235	40	3.72	\$ 415,570	50	3.83	\$ 427,858	\$ 12,288	-
62	Steam	031-312-0	PRODUCTION - BOILER PLANT EQUIPMENT	\$ 43,810,779	45	3.85	\$ 1,686,715	46	5.00	\$ 2,190,539	\$ 503,824	-
63	Steam	031-314-0	PRODUCTION - TURBOGENERATOR UNITS	\$ 1,810,310	40	2.94	\$ 53,223	60	2.56	\$ 46,344	\$ (6,879)	-
64	Steam	031-315-0	PRODUCTION - ACCESSORY ELECTRIC EQUIPMENT	\$ 3,224,201	55	2.91	\$ 93,824	60	4.13	\$ 133,159	\$ 39,335	-
65	Steam	031-316-0	PRODUCTION - MISCELLANEOUS POWER PLANT EQUIPMENT	\$ 992,235	35	3.80	\$ 37,705	35	5.53	\$ 54,871	\$ 17,166	-
66	Steam	032-360-0	DISTRIBUTION - LAND RIGHTS	\$ 1,792	65	2.57	\$ 46	65	2.51	\$ 45	\$ (1)	-
67	Steam	032-366-0	DISTRIBUTION - MAINS	\$ 22,686,947	55	2.84	\$ 644,309	65	1.93	\$ 437,858	\$ (206,451)	-
68	Steam	032-369-0	DISTRIBUTION - SERVICES	\$ 4,059,115	40	4.55	\$ 184,690	45	2.46	\$ 99,854	\$ (84,836)	(6,900.50)
69	Steam	032-370-0	DISTRIBUTION - METERS	\$ 555,677	40	3.55	\$ 19,727	45	2.32	\$ 12,892	\$ (6,835)	-
70	Steam	033-391-1	GENERAL PLANT - OFFICE FURNITURE	\$ 82,540	25	4.81	\$ 3,970	25	0.00	\$ -	\$ (3,970)	-
71	Steam	033-391-2	GENERAL PLANT - OFFICE EQUIPMENT	\$ 6,370	15	8.40	\$ 535	15	0.00	\$ -	\$ (535)	-
72	Steam	033-391-3	GENERAL PLANT - COMPUTER EQUIPMENT PRE 2017	\$ 29,670	5	94.49	\$ 28,035	5	0.00	\$ -	\$ (28,035)	-
73	Steam	033-391-3	GENERAL PLANT - COMPUTER EQUIPMENT POST 2016	\$ 339,257	5	94.49	\$ 320,564	5	20.00	\$ 67,851	\$ (252,712)	-
74	Steam	033-391-4	GENERAL PLANT - SOFTWARE PRE 2017	\$ 75,290	5	18.73	\$ 14,102	5	0.00	\$ -	\$ (14,102)	-
75	Steam	033-391-4	GENERAL PLANT - SOFTWARE POST 2016	\$ 22,000	5	18.73	\$ 4,121	5	20.00	\$ 4,400	\$ 279	-
76	Steam	033-392-0	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 972,354	12	4.24	\$ 41,228	19	1.78	\$ 17,308	\$ (23,920)	-
77	Steam	033-393-0	GENERAL PLANT - STORES EQUIPMENT	\$ 77,421	30	3.64	\$ 2,818	30	3.41	\$ 2,640	\$ (178)	-
78	Steam	033-394-0	GENERAL PLANT - TOOLS, SHOP, GARAGE EQUIPMENT	\$ 301,117	20	3.65	\$ 10,991	20	2.95	\$ 8,883	\$ (2,108)	-
79	Steam	033-395-0	GENERAL PLANT - LABORATORY EQUIPMENT	\$ 95,811	15	6.70	\$ 6,419	15	3.58	\$ 3,430	\$ (2,989)	-
80	Steam	033-396-0	GENERAL PLANT - POWER OPERATED EQUIPMENT	\$ 421,395	14	5.89	\$ 24,820	11	8.98	\$ 37,841	\$ 13,021	-
81	Steam	033-397-0	GENERAL PLANT - COMMUNICATION EQUIPMENT	\$ 15,097	15	8.13	\$ 1,227	15	15.46	\$ 2,334	\$ 1,107	-
82	Steam	033-398-0	GENERAL PLANT - MISCELLANEOUS EQUIPMENT	\$ 344,692	20	6.60	\$ 22,750	20	3.71	\$ 12,788	\$ (9,962)	-
83	Steam Total Plant in Service			\$ 91,143,152								-
84	Steam Depreciable Plant in Service (excl. Land)			\$ 91,095,305		3.97	\$ 3,617,389		3.91	\$ 3,560,896	\$ (56,493)	(6,900.50)
85	Citizens Water	W2-303-20	SUPPLY & PUMPING - LAND	\$ 22,247,515								-
86	Citizens Water	W2-304-20	SUPPLY & PUMPING - STRUCTURES AND IMPROVEMENTS	\$ 25,616,842	50	2.00	\$ 512,337	50	2.31	\$ 591,749	\$ 79,412	-
87	Citizens Water	W2-305-20	SUPPLY & PUMPING - COLLECTING AND IMPOUNDING RESERVO	\$ 53,429,789	50	2.00	\$ 1,068,596	75	1.29	\$ 689,244	\$ (379,352)	-
88	Citizens Water	W2-306-20	SUPPLY & PUMPING - LAKE, RIVER AND INTAKES	\$ 6,716,526	50	2.00	\$ 134,331	60	1.93	\$ 129,629	\$ (4,702)	-
89	Citizens Water	W2-307-20	SUPPLY & PUMPING - WELLS AND SPRINGS	\$ 34,298,899	50	2.00	\$ 685,978	55	2.28	\$ 782,015	\$ 96,037	-
90	Citizens Water	W2-311-20	SUPPLY & PUMPING - PUMPING EQUIPMENT	\$ 59,693,440	50	2.00	\$ 1,193,869	40	2.85	\$ 1,701,263	\$ 507,394	-
91	Citizens Water	W2-339-20	SUPPLY & PUMPING - OTHER MISCELLANEOUS EQUIPMENT	\$ 4,536,324	50	2.00	\$ 90,726	30	4.01	\$ 181,907	\$ 91,180	-
92	Citizens Water	W3-303-30	TREATMENT - LAND	\$ 9,171,858								-
93	Citizens Water	W3-304-30	TREATMENT - STRUCTURES AND IMPROVEMENTS	\$ 196,363,313	50	2.00	\$ 3,927,266	65	1.42	\$ 2,788,359	\$ (1,138,907)	-
94	Citizens Water	W3-320-30	TREATMENT - WATER TREATMENT EQUIPMENT	\$ 176,355,364	50	2.00	\$ 3,527,107	40	2.24	\$ 3,950,360	\$ 423,253	-
95	Citizens Water	W4-303-40	DISTRIBUTION - LAND	\$ 1,066,387								-
96	Citizens Water	W4-330-40	DISTRIBUTION - RESERVOIRS AND STANDPIPES	\$ 15,191,206	50	2.00	\$ 303,824	55	1.82	\$ 276,480	\$ (27,344)	-
97	Citizens Water	W4-331-40	DISTRIBUTION - MAINS TRANSMISSION AND DISTRIBUTION	\$ 801,497,185	50	2.00	\$ 16,029,944	125	0.55	\$ 4,408,235	\$ (11,621,709)	-
98	Citizens Water	W4-331-45	DISTRIBUTION- CIAC MAINS TRANSMISSION AND DISTRIBUTION	\$ 23,516,128	50	2.00	\$ 470,323	125	0.55	\$ 129,339	\$ (340,984)	-
99	Citizens Water	W4-333-40	DISTRIBUTION - SERVICES	\$ 97,804,452	50	2.00	\$ 1,956,089	70	1.15	\$ 1,124,751	\$ (831,338)	-
100	Citizens Water	W4-333-41	DISTRIBUTION - SERVICES (SYSTEM 2)	\$ 5,935,456	50	2.00	\$ 118,709	70	1.15	\$ 68,258	\$ (50,451)	-
101	Citizens Water	W4-333-45	DISTRIBUTION - CIAC SERVICES	\$ 1,369,271	50	2.00	\$ 27,385	70	1.15	\$ 15,747	\$ (11,639)	-
102	Citizens Water	W4-334-40	DISTRIBUTION - METERS/INSTALLATIONS	\$ 66,367,970	50	2.00	\$ 1,327,359	43	0.42	\$ 278,745	\$ (1,048,614)	-
103	Citizens Water	W4-335-40	DISTRIBUTION - HYDRANTS	\$ 41,231,272	50	2.00	\$ 824,625	65	1.10	\$ 453,544	\$ (371,081)	-
104	Citizens Water	W4-335-45	DISTRIBUTION - CIAC HYDRANTS	\$ 3,261,242	50	2.00	\$ 65,225	65	1.10	\$ 35,874	\$ (29,351)	-
105	Citizens Water	W4-339-40	DISTRIBUTION - OTHER MISCELLANEOUS EQUIPMENT	\$ 2,917,635	50	2.00	\$ 58,353	40	2.30	\$ 67,106	\$ 8,753	-
106	Citizens Water	W5-340-51	GENERAL PLANT - OFFICE FURNITURE	\$ 131,351	50	2.00	\$ 2,627	25	4.38	\$ 5,753	\$ 3,126	-
107	Citizens Water	W5-340-53	GENERAL PLANT - COMPUTER EQUIPMENT	\$ 645,747	50	2.00	\$ 12,915	5	42.95	\$ 277,348	\$ 264,433	-
108	Citizens Water	W5-340-54	GENERAL PLANT - SOFTWARE	\$ 1,894,049	50	2.00	\$ 37,881	5	27.63	\$ 523,326	\$ 485,445	-
109	Citizens Water	W5-341-50	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 7,222,406	50	2.00	\$ 144,448	12	8.57	\$ 618,960	\$ 474,512	-
110	Citizens Water	W5-343-50	GENERAL PLANT - TOOLS, SHOP AND GARAGE EQUIPMENT	\$ 124,888	50	2.00	\$ 2,498	20	5.39	\$ 6,731	\$ 4,234	-
111	Citizens Water	W5-344-50	GENERAL PLANT - LABORATORY EQUIPMENT	\$ 684,250	50	2.00	\$ 13,685	15	8.13	\$ 55,630	\$ 41,945	-
112	Citizens Water	W5-345-50	GENERAL PLANT - POWER OPERATED EQUIPMENT	\$ 2,505,967	50	2.00	\$ 50,119	12	4.58	\$ 114,773	\$ 64,654	-
113	Citizens Water	W5-347-50	GENERAL PLANT - MISCELLANEOUS EQUIPMENT	\$ 119,983	50	2.00	\$ 2,400	20	5.00	\$ 5,999	\$ 3,599	-
114	Citizens Water Total Plant in Service			\$ 1,661,916,712								-
115	Citizens Water Depreciable Plant in Service (excl. Land)			\$ 1,629,430,952		2.00	\$ 32,588,619		1.18	\$ 19,281,124	\$ (13,307,495)	-

## Attachment SEK-S1

## 2016 Depreciation Study Results applied to September 2017 Plant in Service Balance:

	A	B	C	D	E	F	G	H	I	J	K	L
Line	Business Unit	Type	Description	Plant Balances as of Sep 30, 2017	Current estimated or implied service life	Current Depr. Rate	Current Annual Depreciation Expense	Revised estimated service life	Proposed Revised Depr. Rate	Proposed Annual Depreciation Expense	Difference Proposed vs. Current Annual Expense	Difference to Original
116	CWA Authority	WC-353-20	COLLECTION - LAND	\$ 88,982								-
117	CWA Authority	WC-354-20	COLLECTION - STRUCTURES AND IMPROVEMENTS	\$ 708,797	40	2.50	\$ 17,720	45	3.16	\$ 22,398	\$ 4,678	-
118	CWA Authority	WC-360-20	COLLECTION - COLLECTING SEWERS FORCE	\$ 21,129,121	40	2.50	\$ 528,228	60	2.17	\$ 458,502	\$ (69,726)	-
119	CWA Authority	WC-360-25	COLLECTION - CIAC FORCE SEWERS	\$ 118,836	40	2.50	\$ 2,971	60	2.17	\$ 2,579	\$ (392)	-
120	CWA Authority	WC-361-20	COLLECTION - COLLECTING SEWERS GRAVITY	\$ 1,149,112,345	40	2.50	\$ 28,727,809	60	1.19	\$ 13,674,437	\$ (15,053,372)	-
121	CWA Authority	WC-361-25	COLLECTION - CIAC GRAVITY SEWERS	\$ 6,304,102	40	2.50	\$ 157,603	60	1.19	\$ 75,019	\$ (82,584)	-
122	CWA Authority	WC-362-20	COLLECTION - SPECIAL COLLECTING STRUCTS	\$ 169,154,756	40	2.50	\$ 4,228,869	45	1.36	\$ 2,300,505	\$ (1,928,364)	-
123	CWA Authority	WC-362-22	COLLECTION - SPECIAL COLLECTING STRUCTS - DROP SHAFTS	\$ 33,115,926	40	2.50	\$ 827,898	45	2.45	\$ 811,340	\$ (16,558)	-
124	CWA Authority	WC-364-20	COLLECTION - FLOW MEASURING DEVICES	\$ 272,216	40	2.50	\$ 6,805	30	4.02	\$ 10,943	\$ 4,138	-
125	CWA Authority	WG-390-71	GENERAL PLANT - OFFICE FURNITURE	\$ 150,921	40	2.50	\$ 3,773	25	4.22	\$ 6,369	\$ 2,596	-
126	CWA Authority	WG-390-73	GENERAL PLANT - COMPUTER EQUIPMENT	\$ 3,727,058	40	2.50	\$ 93,176	5	36.86	\$ 1,373,794	\$ 1,280,617	-
127	CWA Authority	WG-390-74	GENERAL PLANT - SOFTWARE	\$ 1,224,874	40	2.50	\$ 30,622	5	63.99	\$ 783,797	\$ 753,175	-
128	CWA Authority	WG-391-70	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 4,869,351	40	2.50	\$ 121,734	10	11.39	\$ 554,619	\$ 432,885	-
129	CWA Authority	WG-395-70	GENERAL PLANT - POWER OPERATED EQUIPMENT	\$ 182,776	40	2.50	\$ 4,569	12	9.56	\$ 17,473	\$ 12,904	-
130	CWA Authority	WG-397-70	GENERAL PLANT - MISCELLANEOUS EQUIPMENT	\$ 103,654	40	2.50	\$ 2,591	20	5.00	\$ 5,183	\$ 2,591	-
131	CWA Authority	WS-353-30	SYSTEM PUMPING - LAND	\$ 12,202								-
132	CWA Authority	WS-354-30	SYSTEM PUMPING - STRUCTURES AND IMPROVEMENTS	\$ 72,070,713	40	2.50	\$ 1,801,768	55	1.76	\$ 1,268,445	\$ (533,323)	-
133	CWA Authority	WS-371-30	SYSTEM PUMPING - PUMPING EQUIPMENT	\$ 82,664,385	40	2.50	\$ 2,066,610	40	2.47	\$ 2,041,810	\$ (24,799)	(16,532.88)
134	CWA Authority	WT-353-40	TREATMENT - LAND	\$ 2,442,687								-
135	CWA Authority	WT-354-40	TREATMENT - STRUCTURES AND IMPROVEMENTS	\$ 488,532,408	40	2.50	\$ 12,213,310	65	1.71	\$ 8,353,904	\$ (3,859,406)	-
136	CWA Authority	WT-380-40	TREATMENT - TREATMENT AND DISPOSAL EQUIPMENT	\$ 674,730,568	40	2.50	\$ 16,868,264	35	2.16	\$ 14,574,180	\$ (2,294,084)	(607,257.51)
137	CWA Authority Total Plant in Service			\$ 2,710,716,677								-
138	CWA Authority Depreciable Plant in Service (excl. Land)			\$ 2,708,172,805		2.50	\$ 67,704,320		1.71	\$ 46,335,296	\$ (21,369,024)	(623,790.39)
139	Westfield Gas	006-374-0	DISTRIBUTION - LAND	\$ 46,086								-
140	Westfield Gas	006-375-0	DISTRIBUTION - STRUCTURES AND IMPROVEMENTS	\$ 28,305	40	1.45	\$ 410	50	2.34	\$ 662	\$ 252	-
141	Westfield Gas	006-376-0	DISTRIBUTION - MAINS	\$ 8,022,505	65	2.94	\$ 235,862	65	1.96	\$ 157,241	\$ (78,621)	-
142	Westfield Gas	006-378-0	DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT	\$ 10,754	35	3.31	\$ 356	40	2.14	\$ 230	\$ (126)	-
143	Westfield Gas	006-379-0	DISTRIBUTION - MEASURING AND REGULATING EQUIPMENT GC	\$ 92,124	35	3.30	\$ 3,040	40	3.27	\$ 3,012	\$ (28)	-
144	Westfield Gas	006-380-0	DISTRIBUTION - SERVICES	\$ 2,431,691	40	3.98	\$ 96,781	50	2.77	\$ 67,358	\$ (29,423)	-
145	Westfield Gas	006-381-0	DISTRIBUTION - METERS	\$ 631,795	30	3.74	\$ 23,629	35	2.70	\$ 17,058	\$ (6,571)	-
146	Westfield Gas	006-382-0	DISTRIBUTION - METER INSTALLATIONS	\$ 16,798	30	3.40	\$ 571	35	1.74	\$ 292	\$ (279)	-
147	Westfield Gas	006-383-0	DISTRIBUTION - HOUSE REGULATORS	\$ 86,663	30	3.95	\$ 3,423	40	2.14	\$ 1,855	\$ (1,569)	-
148	Westfield Gas	006-385-0	DISTRIBUTION - INDUSTRIAL MEASURING & REGULATING EQUIP	\$ 32,553	25	3.55	\$ 1,156	35	1.04	\$ 339	\$ (817)	-
149	Westfield Gas Total Plant in Service			\$ 11,399,274								-
150	Westfield Gas Depreciable Plant in Service (excl. Land)			\$ 11,353,188		3.22	\$ 365,229		2.18	\$ 248,048	\$ (117,181)	-
151	Westfield Water	W2-303-20	SUPPLY & PUMPING - LAND	\$ 1,461,607								-
152	Westfield Water	W2-304-20	SUPPLY & PUMPING - STRUCTURES AND IMPROVEMENTS	\$ 445,325	50	2.00	\$ 8,907	50	1.81	\$ 8,060	\$ (846)	-
153	Westfield Water	W2-307-20	SUPPLY & PUMPING - WELLS AND SPRINGS	\$ 2,694,434	50	2.00	\$ 53,889	55	1.34	\$ 36,105	\$ (17,783)	-
154	Westfield Water	W2-309-20	SUPPLY & PUMPING - SUPPLY MAINS	\$ 5,021,845	50	2.00	\$ 100,437	50	2.61	\$ 131,070	\$ 30,633	-
155	Westfield Water	W2-311-20	SUPPLY & PUMPING - PUMPING EQUIPMENT	\$ 933,482	50	2.00	\$ 18,670	40	2.52	\$ 23,524	\$ 4,854	-
156	Westfield Water	W2-339-20	SUPPLY & PUMPING - OTHER MISCELLANEOUS EQUIPMENT	\$ 69,093	50	2.00	\$ 1,382	30	2.36	\$ 1,631	\$ 249	-
157	Westfield Water	W3-303-30	TREATMENT - LAND	\$ 119,398								-
158	Westfield Water	W3-304-30	TREATMENT - STRUCTURES AND IMPROVEMENTS	\$ 8,314,105	50	2.00	\$ 166,282	65	1.79	\$ 148,822	\$ (17,460)	-
159	Westfield Water	W3-320-30	TREATMENT - WATER TREATMENT EQUIPMENT	\$ 3,633,329	50	2.00	\$ 72,667	40	2.55	\$ 92,650	\$ 19,983	-
160	Westfield Water	W3-339-30	TREATMENT - OTHER MISCELLANEOUS EQUIPMENT	\$ 116,676	50	2.00	\$ 2,334	30	3.55	\$ 4,142	\$ 1,808	-
161	Westfield Water	W4-303-40	DISTRIBUTION - LAND	\$ 501,644								-
162	Westfield Water	W4-330-40	DISTRIBUTION - RESERVOIRS AND STANDPIPES	\$ 2,511,680	50	2.00	\$ 50,234	55	2.23	\$ 56,010	\$ 5,777	-
163	Westfield Water	W4-330-47	DISTRIBUTION & TRANS - CIAC RESERVOIR & STANDPIPES	\$ 113,104	50	2.00	\$ 2,262	55	2.23	\$ 2,522	\$ 260	-
164	Westfield Water	W4-331-40	DISTRIBUTION - MAINS TRANSMISSION AND DISTRIBUTION	\$ 11,305,806	50	2.00	\$ 226,116	125	0.97	\$ 109,666	\$ (116,450)	-
165	Westfield Water	W4-331-45	DISTRIBUTION- CIAC MAINS TRANSMISSION AND DISTRIBUTION	\$ 28,481,582	50	2.00	\$ 569,632	125	0.97	\$ 276,271	\$ (293,360)	-
166	Westfield Water	W4-333-40	DISTRIBUTION - SERVICES	\$ 49,731	50	2.00	\$ 995	70	2.33	\$ 1,159	\$ 164	-
167	Westfield Water	W4-333-41	DISTRIBUTION - SERVICES (SYSTEM 2)	\$ 562,017	50	2.00	\$ 11,240	70	2.33	\$ 13,095	\$ 1,855	-
168	Westfield Water	W4-333-45	DISTRIBUTION - CIAC SERVICES	\$ 1,299,819	50	2.00	\$ 25,996	70	2.33	\$ 30,286	\$ 4,289	-
169	Westfield Water	W4-334-40	DISTRIBUTION - METERS/INSTALLATIONS	\$ 4,187,327	50	2.00	\$ 83,747	43	2.73	\$ 114,314	\$ 30,567	-
170	Westfield Water	W4-335-40	DISTRIBUTION - HYDRANTS	\$ 234,275	50	2.00	\$ 4,686	65	2.17	\$ 5,084	\$ 398	-
171	Westfield Water	W4-335-45	DISTRIBUTION - CIAC HYDRANTS	\$ 3,583,851	50	2.00	\$ 71,677	65	2.17	\$ 77,770	\$ 6,093	-

## Attachment SEK-S1

## 2016 Depreciation Study Results applied to September 2017 Plant in Service Balance:

	A	B	C	D	E	F	G	H	I	J	K	L
Line	Business Unit	Type	Description	Plant Balances as of Sep 30, 2017	Current estimated or implied service life	Current Depr. Rate	Current Annual Depreciation Expense	Revised estimated service life	Proposed Revised Depr. Rate	Proposed Annual Depreciation Expense	Difference Proposed vs. Current Annual Expense	Difference to Original
172	Westfield Water	W4-339-40	DISTRIBUTION - OTHER MISCELLANEOUS EQUIPMENT	\$ 26,492	50	2.00	\$ 530	40	2.93	\$ 776	\$ 246	-
173	Westfield Water	W5-340-53	GENERAL PLANT - COMPUTER EQUIPMENT	\$ 135,150	50	2.00	\$ 2,703	5	21.25	\$ 28,719	\$ 26,016	-
174	Westfield Water	W5-340-54	GENERAL PLANT - SOFTWARE	\$ 693,656	50	2.00	\$ 13,873	5	30.43	\$ 211,080	\$ 197,207	-
175	Westfield Water	W5-341-50	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 296,896	50	2.00	\$ 5,938	12	1.27	\$ 3,771	\$ (2,167)	-
176	Westfield Water	W5-343-50	GENERAL PLANT - TOOLS, SHOP AND GARAGE EQU. PRE-2017	\$ 18,474	50	2.00	\$ 369	20	0.00	\$ -	\$ (369)	-
177	Westfield Water	W5-343-50	GENERAL PLANT - TOOLS, SHOP AND GARAGE EQU. POST-2016	\$ 26,690	50	2.00	\$ 534	20	5.00	\$ 1,335	\$ 801	-
178	Westfield Water	W5-344-50	GENERAL PLANT - LABORATORY EQUIPMENT	\$ 28,511	50	2.00	\$ 570	15	1.99	\$ 567	\$ (3)	-
179	Westfield Water	W5-345-50	GENERAL PLANT - POWER OPERATED EQUIPMENT	\$ 48,781	50	2.00	\$ 976	12	3.02	\$ 1,473	\$ 498	-
180	Westfield Water	W5-346-50	GENERAL PLANT - COMMUNICATION EQUIPMENT PRE-2017	\$ 20,563	50	2.00	\$ 411	15	0.00	\$ -	\$ (411)	-
181	Westfield Water	W5-346-50	GENERAL PLANT - COMMUNICATION EQUIPMENT POST-2016	\$ 8,595	50	2.00	\$ 172	15	6.67	\$ 573	\$ 401	-
182	Westfield Water	W5-347-50	GENERAL PLANT - MISCELLANEOUS EQUIPMENT	\$ 101,364	50	2.00	\$ 2,027	20	2.18	\$ 2,210	\$ 182	-
183	Westfield Water	W5-348-50	GENERAL PLANT - OTHER EQUIPMENT	\$ 5,484	50	2.00	\$ 110	20	1.29	\$ 71	\$ (39)	-
184	Westfield Water Total Plant in Service			\$ 77,050,786								-
185	Westfield Water Depreciable Plant in Service (excl. Land)			\$ 74,968,137		2.00	\$ 1,499,363		1.84	\$ 1,382,757	\$ (116,606)	-
186	Westfield Wastewater	WC-353-20	COLLECTION - LAND	\$ 992,148								-
187	Westfield Wastewater	WC-354-20	COLLECTION - STRUCTURES AND IMPROVEMENTS	\$ 647	40	2.50	\$ 16	45	0.15	\$ 1	\$ (15)	-
188	Westfield Wastewater	WC-360-20	COLLECTION - COLLECTING SEWERS FORCE	\$ 6,386,947	40	2.50	\$ 159,674	60	1.97	\$ 125,823	\$ (33,851)	-
189	Westfield Wastewater	WC-360-25	COLLECTION - CIAC FORCE SEWERS	\$ 977,466	40	2.50	\$ 24,437	60	1.97	\$ 19,256	\$ (5,181)	-
190	Westfield Wastewater	WC-361-20	COLLECTION - COLLECTING SEWERS GRAVITY	\$ 33,845,321	40	2.50	\$ 846,133	60	2.12	\$ 717,521	\$ (128,612)	-
191	Westfield Wastewater	WC-361-25	COLLECTION - CIAC GRAVITY SEWERS	\$ 34,119,655	40	2.50	\$ 852,991	60	2.12	\$ 723,337	\$ (129,655)	-
192	Westfield Wastewater	WC-363-20	COLLECTION - SERVICES	\$ 28,023	40	2.50	\$ 701	55	2.44	\$ 684	\$ (17)	-
193	Westfield Wastewater	WC-364-20	COLLECTION - FLOW MEASURING DEVICES	\$ 1,326,434	40	2.50	\$ 33,161	30	3.65	\$ 48,415	\$ 15,254	-
194	Westfield Wastewater	WG-390-71	GENERAL PLANT - OFFICE FURNITURE	\$ 26,666	40	2.50	\$ 667	25	0.00	\$ -	\$ (667)	-
195	Westfield Wastewater	WG-390-72	GENERAL PLANT - OFFICE MACHINERY	\$ 24,322	40	2.50	\$ 608	15	0.00	\$ -	\$ (608)	-
196	Westfield Wastewater	WG-390-73	GENERAL PLANT - COMPUTER EQUIPMENT	\$ 229,387	40	2.50	\$ 5,735	5	15.02	\$ 34,454	\$ 28,719	-
197	Westfield Wastewater	WG-390-74	GENERAL PLANT - SOFTWARE	\$ 771,327	40	2.50	\$ 19,283	5	31.41	\$ 242,274	\$ 222,991	-
198	Westfield Wastewater	WG-391-70	GENERAL PLANT - TRANSPORTATION EQUIPMENT	\$ 297,809	40	2.50	\$ 7,445	10	4.22	\$ 12,568	\$ 5,122	-
199	Westfield Wastewater	WG-393-70	GENERAL PLANT - TOOLS, SHOP AND GARAGE EQUIPMENT	\$ 61,373	40	2.50	\$ 1,534	20	0.12	\$ 74	\$ (1,461)	-
200	Westfield Wastewater	WG-394-70	GENERAL PLANT - LABORATORY EQUIPMENT	\$ 38,004	40	2.50	\$ 950	15	0.36	\$ 137	\$ (813)	-
201	Westfield Wastewater	WG-395-70	GENERAL PLANT - POWER OPERATED EQUIPMENT	\$ 165,927	40	2.50	\$ 4,148	12	0.00	\$ -	\$ (4,148)	-
202	Westfield Wastewater	WG-396-70	GENERAL PLANT - COMMUNICATION EQUIPMENT	\$ 21,151	40	2.50	\$ 529	15	0.00	\$ -	\$ (529)	-
203	Westfield Wastewater	WG-397-70	GENERAL PLANT - MISCELLANEOUS EQUIPMENT	\$ 63,619	40	2.50	\$ 1,590	20	0.00	\$ -	\$ (1,590)	-
204	Westfield Wastewater	WG-398-70	GENERAL PLANT - OTHER EQUIPMENT	\$ 145,914	40	2.50	\$ 3,648	20	5.82	\$ 8,492	\$ 4,844	-
205	Westfield Wastewater	WS-353-30	SYSTEM PUMPING - LAND	\$ 81,580								-
206	Westfield Wastewater	WS-354-30	SYSTEM PUMPING - STRUCTURES AND IMPROVEMENTS	\$ 1,796,821	40	2.50	\$ 44,921	55	2.20	\$ 39,530	\$ (5,390)	-
207	Westfield Wastewater	WS-371-30	SYSTEM PUMPING - PUMPING EQUIPMENT	\$ 3,474,853	40	2.50	\$ 86,871	40	3.41	\$ 118,492	\$ 31,621	(6,949.71)
208	Westfield Wastewater	WS-371-35	SYSTEM PUMPING - CIAC PUMPING EQUIPMENT	\$ 155,234	40	2.50	\$ 3,881	40	3.61	\$ 5,604	\$ 1,723	-
209	Westfield Wastewater	WT-353-40	TREATMENT - LAND	\$ 210,269								-
210	Westfield Wastewater	WT-354-40	TREATMENT - STRUCTURES AND IMPROVEMENTS	\$ 16,819,637	40	2.50	\$ 420,491	65	1.81	\$ 304,435	\$ (116,055)	-
211	Westfield Wastewater	WT-380-40	TREATMENT - TREATMENT AND DISPOSAL EQUIPMENT	\$ 7,237,924	40	2.50	\$ 180,948	35	2.96	\$ 214,243	\$ 33,294	(8,685.51)
212	Westfield Wastewater Total Plant in Service			\$ 109,298,458								-
213	Westfield Wastewater Depreciable Plant in Service (excl. Land)			\$ 108,014,462		2.50	\$ 2,700,362		2.42	\$ 2,615,338	\$ (85,023)	(15,635.21)

(2,742,658.09)