

**Exh. AMCL-12
Docket TP-190976
Witness: Ann M. C. LaRue**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

DOCKET TP-190976

**EXHIBIT TO
TESTIMONY OF**

Ann M. C. LaRue, CPA

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

PSP's Regulatory Depreciation Schedule

May 27, 2020

Puget Sound Pilots
PSP's Regulatory Depreciation Schedule

Puget Sound Pilots
Regulatory Depreciation Schedule
6/30/2019

6 Months in first year
6 Months in second year
2018 First year
2019 Second year

Depreciation Schedule No.	DESCRIPTION	Date in Service		Method	Life	Year Fully Depreciated	Asset Cost	Depreciable Cost	Monthly Depreciation	Test year Depreciation	Beginning Accumulated Depreciation 6/30/2018	Ending Accumulated Depreciation 6/30/19
		Year	Mo.									
Location: Seattle												
176	Software upgrade-Gilbert & Assoc	2001	1	SL	3	2006	9,411	9,411	157	0	9,411	9,411
196	Laser Printer	2002	11	SL	3	2007	1,304	1,304	22	0	1,304	1,304
219	Computer Hardware	2004	12	SL	3	2009	72,075	72,075	1,201	0	72,075	72,075
230	Dell Computer Hardware	2005	2	SL	3	2010	4,449	4,449	74	0	4,449	4,449
231	Dell Computer Hardware	2005	3	SL	3	2010	1,293	1,293	22	0	1,293	1,293
232	NW Computer Hardware	2005	1	SL	3	2010	375	375	6	0	375	375
233	NW Computer Hardware	2005	2	SL	3	2010	2,070	2,070	35	0	2,070	2,070
235	Laser Printers	2005	1	SL	3	2010	2,775	2,775	46	0	2,775	2,775
242	2 Dell Desktops	2006	2	SL	3	2011	1,345	1,345	22	0	1,345	1,345
243	Projector	2006	5	SL	3	2011	1,983	1,983	33	0	1,983	1,983
246	Scanner	2006	7	SL	3	2011	1,425	1,425	24	0	1,425	1,425
251	Dell Computer	2006	12	SL	3	2011	4,835	4,835	81	0	4,835	4,835
254	AIS Monitor	2007	10	SL	3	2012	1,480	1,480	25	0	1,480	1,480
255	Dell AIS	2007	10	SL	3	2012	2,667	2,667	44	0	2,667	2,667
256	Server Rack	2007	10	SL	3	2012	1,718	1,718	29	0	1,718	1,718
257	CDW Direct - Software	2007	11	SL	3	2012	1,706	1,706	28	0	1,706	1,706
267	Dell New PC	2007	1	SL	3	2012	1,883	1,883	31	0	1,883	1,883
268	PC Office Nation - Wireless	2007	2	SL	3	2012	299	299	5	0	299	299
272	Projector	2007	12	SL	3	2012	1,330	1,330	22	0	1,330	1,330
273	Dell Computer	2007	12	SL	3	2012	928	928	15	0	928	928
286	Server	2009	2	SL	3	2014	7,580	7,580	126	0	7,580	7,580
287	Computer	2009	2	SL	3	2014	2,415	2,415	40	0	2,415	2,415
288	Computer	2009	3	SL	3	2014	1,262	1,262	21	0	1,262	1,262
295	Dispatch Laptop	2010	8	SL	3	2015	803	803	13	0	803	803
296	Computer	2010	9	SL	3	2015	1,807	1,807	30	0	1,807	1,807
307	Computer Server	2011	8	SL	3	2016	4,085	4,085	68	0	4,085	4,085
309	Computers	2011	6	SL	3	2016	1,738	1,738	29	0	1,738	1,738
316	Computer	2012	3	SL	3	2017	1,559	1,559	26	0	1,559	1,559
320	Computer/Firewall	2012	8	SL	3	2017	4,791	4,791	80	0	4,791	4,791
322	Laptop	2012	12	SL	3	2017	815	815	14	0	815	815
326	Uninterrupted Power Supply	2013	2	SL	3	2018	656	656	11	0	656	656
328	Computer	2013	4	SL	3	2018	1,565	1,565	26	0	1,565	1,565

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333	Dell Computer System	2013	11	SL	3	2018	1,083	1,083	18	72	1,011	1,083
347	Dispatch Software	2015	10	SL	3	2020	296,654	296,654	4,944	59,331	163,160	222,491
348	Accounting Software	2015	11	SL	3	2020	43,754	43,754	729	8,751	23,335	32,086
351	Loan Fee - Dispatch Software	2016	1	SL	3	2021	1,150	1,150	19	230	575	805
352	Dispatch Software	2016	10	SL	3	2021	207,370	207,370	3,459	41,514	72,649	114,163
Computer Equipment - Seattle							694,641					
Group: Furn, Fix, & Equip												
35	Binoculars - 2	1978	6	SL	7	1985	211	211	3	0	211	211
43	Credenza	1986	3	SL	7	1993	350	350	4	0	350	350
49	Telephone	1987	10	SL	7	1994	5,696	5,696	68	0	5,696	5,696
51	Conf table & chairs	1987	4	SL	7	1994	7,960	7,960	95	0	7,960	7,960
52	Table	1987	6	SL	7	1994	995	995	12	0	995	995
57	Table & chairs	1987	9	SL	7	1994	2,650	2,650	32	0	2,650	2,650
59	Office furniture	1988	1	SL	7	1995	12,503	12,503	149	0	12,503	12,503
64	Executive Desks	1992	1	SL	7	1999	1,894	1,894	23	0	1,894	1,894
222	Scanner	2004	2	SL	3	2009	811	811	14	0	811	811
224	Printer	2004	6	SL	3	2009	568	568	9	0	568	568
241	Postage Machine	2006	2	SL	3	2011	4,999	4,999	83	0	4,999	4,999
243	Color Printer	2006	4	SL	3	2011	1,995	1,995	33	0	1,995	1,995
269	Dishwasher	2007	7	SL	7	2014	485	485	6	0	485	485
277	Conf room & acctg file cabinets	2008	7	SL	10	2018	11,188	11,188	93	0	11,188	11,188
281	Reception, wk station, storage room	2008	2	SL	10	2018	16,805	16,805	140	0	16,805	16,805
282	Phone Equipment	2008	2	SL	3	2013	14,765	14,765	246	0	14,765	14,765
291	Camera	2009	6	SL	3	2014	394	394	7	0	394	394
292	Desk Chair - President's Office	2009	10	SL	3	2014	846	846	14	0	846	846
299	Office Chair	2010	4	SL	3	2015	846	846	14	0	846	846
302	Konica Minolta Color Copier	2010	11	SL	3	2015	11,826	11,826	197	0	11,826	11,826
303	Brother Fax Machine	2010	11	SL	3	2015	366	366	6	0	366	366
305	Shredder	2011	1	SL	3	2016	1,073	1,073	18	0	1,073	1,073
308	Conference Room Furniture	2011	9	SL	10	2021	36,467	36,467	304	3,647	24,919	28,566
323	Artwork	2012	12	SL	10	2022	5,475	5,475	46	548	3,057	3,604
327	Two Office Chairs	2013	2	SL	3	2018	961	961	16	0	961	961
331	Defibrillator	2013	10	SL	3	2018	1,199	1,199	20	60	1,139	1,199
Furn, Fix, & Equip							143,327					

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Group: Radios												
10	Radio	1999	3	SL	7	2006	13,692	13,692	163	0	13,692	13,692
182	HT1250 Portable Radio	2001	7	SL	7	2008	839	839	10	0	839	839
204	Radio Equipment	2003	4	SL	7	2010	62,244	62,244	741	0	62,244	62,244
247	Radios	2006	9	SL	7	2013	2,725	2,725	32	0	2,725	2,725
262	Day Wireless Radios 1 of 4	2007	2	SL	7	2014	1,055	1,055	13	0	1,055	1,055
263	Day Wireless Radios 2 of 4	2007	2	SL	7	2014	1,055	1,055	13	0	1,055	1,055
264	Day Wireless Radios 3 of 4	2007	2	SL	7	2014	1,055	1,055	13	0	1,055	1,055
265	Day Wireless Radios 4 of 4	2007	2	SL	7	2014	1,055	1,055	13	0	1,055	1,055
279	Day wireless radios	2008	3	SL	7	2015	5,476	5,476	65	0	5,476	5,476
280	Day wireless radios	2008	9	SL	7	2015	3,223	3,223	38	0	3,223	3,223
329	Day Wireless Radios	2013	6	SL	7	2020	3,239	3,239	39	463	2,352	2,815
Radios							<u>95,639</u>					
Group: Seattle Leasehold Improve												
228	HVAC-Depr life based on lease expiration	2005	5	SL	14	2019	10,250	10,250	61	610	9,640	10,250
266	Carpet-Depr life based on lease expiration	2007	12	SL	12	2019	10,427	10,427	72	869	9,196	10,065
Tenant improvements for new office-occupancy 11/19		2018	7	SL	7	2025	130,764	130,764	1,557	18,681	0	18,681
Seattle Leasehold Improve							<u>151,441</u>					
Location: Port Angeles												
Group: Computer Equipment												
200	Printer	2003	6	SL	5	2008	1,099	1,099	18	0	1,099	1,099
214	AIS System	2004	4	SL	5	2009	1,030	1,030	17	0	1,030	1,030
220	AIS Hardware	2004	1	SL	5	2009	12,200	12,200	203	0	12,200	12,200
227	Software	2005	1	SL	5	2010	12,850	12,850	214	0	12,850	12,850
275	Laser Printer	2008	12	SL	5	2013	611	611	10	0	611	611
276	Monitor	2008	10	SL	5	2013	333	333	6	0	333	333
293	Computer	2009	11	SL	5	2014	650	650	11	0	650	650
297	Computer	2010	6	SL	5	2015	644	644	11	0	644	644
298	Computer Screen	2010	5	SL	5	2015	416	416	7	0	416	416
310	Computer	2011	3	SL	5	2016	913	913	15	0	913	913
319	Computer	2012	6	SL	5	2017	575	575	10	0	575	575

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321	Computer Monitor	2012	9	SL	5	2017	260	260	4	0	260	260
325	Two Dell Desktop Computers	2013	1	SL	5	2018	993	993	17	0	993	993
330	Dell Computer & Monitor	2013	8	SL	5	2018	601	601	10	10	591	601
332	Computer	2013	10	SL	5	2018	692	692	12	35	657	692
Computer Equipment								33,867				
Group: Furn, Fix, & Equip												
68	File cabinets	1996	8	SL	10	2006	637	637	5	0	637	637
73	Rader	1997	9	SL	5	2002	1,845	1,845	31	0	1,845	1,845
165	5 landmark phones, etc.	2000	10	SL	7	2007	1,230	1,230	15	0	1,230	1,230
172	2-LP 500 Defibrillators	2001	8	SL	7	2008	6,572	6,572	78	0	6,572	6,572
174	Sharp AR-131 copier	2001	10	SL	5	2006	1,423	1,423	24	0	1,423	1,423
175	16' Work Skiff - Skallerud Marine	2001	4	SL	7	2008	5,843	5,843	70	0	5,843	5,843
177	Mattress, box spring, frame	2001	5	SL	7	2008	4,341	4,341	52	0	4,341	4,341
189	Radio Equipment	2002	1	SL	5	2007	8,402	8,402	140	0	8,402	8,402
190	Equipment	2002	2	SL	5	2007	869	869	14	0	869	869
191	Office Equipment	2002	8	SL	5	2007	2,426	2,426	40	0	2,426	2,426
203	Security System	2003	11	SL	5	2008	16,680	16,680	278	0	16,680	16,680
209	Security System	2004	5	SL	5	2009	13,889	13,889	231	0	13,889	13,889
211	Security System	2004	11	SL	5	2009	2,628	2,628	44	0	2,628	2,628
212	Security Info System	2004	4	SL	5	2009	7,971	7,971	133	0	7,971	7,971
213	Security System	2004	7	SL	5	2009	3,285	3,285	55	0	3,285	3,285
215	Range Hood	2004	7	SL	5	2009	973	973	16	0	973	973
218	Camera	2004	7	SL	5	2009	555	555	9	0	555	555
236	Chair	2005	2	SL	10	2015	319	319	3	0	319	319
237	Lighting Fixtures	2005	5	SL	10	2015	1,079	1,079	9	0	1,079	1,079
239	2 Sofas, 1 Chair, and Ottoman	2006	10	SL	10	2016	4,412	4,412	37	0	4,412	4,412
249	Fax Machine	2007	12	SL	5	2012	1,079	1,079	18	0	1,079	1,079
258	TV	2007	10	SL	7	2014	2,518	2,518	30	0	2,518	2,518
271	Captains Desk	2007	11	SL	7	2014	7,260	7,260	86	0	7,260	7,260
283	Phone Equipment	2008	2	SL	7	2015	7,588	7,588	90	0	7,588	7,588
289	Lamps	2009	4	SL	7	2016	722	722	9	0	722	722
294	Executive Chair	2009	11	SL	7	2016	521	521	6	0	521	521
301	Kitchen Equipment	2010	3	SL	7	2017	1,582	1,582	19	0	1,582	1,582
317	Furniture	2012	4	SL	7	2019	3,685	3,685	44	395	3,290	3,685

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	318 Washer and Dryer	2012	6	SL	7	2019	1,430	1,430	17	187	1,243	1,430
	324 Executive Chair	2012	12	SL	7	2019	580	580	7	83	463	546
	334 Refrigerator	2013	12	SL	7	2020	7,332	7,332	87	1,047	4,801	5,848
	Furn, Fix, & Equip						119,673					
	Group: g Barge, Ediz Hook											
	169 Barge	2000	1	SL	10	2010	74,104	74,104	618	0	74,104	74,104
	170 Improvements	2000	2	SL	10	2010	2,875	2,875	24	0	2,875	2,875
	171 Improvements	2000	8	SL	10	2010	2,845	2,845	24	0	2,845	2,845
	186 Renovations	2001	10	SL	10	2011	409,678	409,678	3,414	0	409,678	409,678
	194 Renovations	2002	1	SL	10	2012	2,380	2,380	20	0	2,380	2,380
	201 Outboard Motor	2003	7	SL	5	2008	2,896	2,896	48	0	2,896	2,896
	Ediz Hook Barge Refurbishment & Communications	2017	6	SL	10	2027	176,170	176,170	1,468	17,617	19,085	36,702
	g Barge, Ediz Hook						670,949					
	Group: Leasehold Improvements											
	1 Port Angeles Station	1946	1	SL	7	1953	56,177	56,177	669	0	56,177	56,177
	2 Signs	1980	8	SL	10	1990	232	232	2	0	232	232
	11 Generator	1996	3	SL	10	2006	23,219	23,219	193	0	23,219	23,219
	12 Generator building	1996	4	SL	10	2006	17,357	17,357	145	0	17,357	17,357
	13 Generator	1996	3	SL	5	2001	6,265	6,265	104	0	6,265	6,265
	13 Gen. Elect.	1996	6	SL	5	2001	5,510	5,510	92	0	5,510	5,510
	17 Cabinets	1996	8	SL	3	1999	701	701	19	0	701	701
	18 Sewer Pump	1998	6	SL	15	2013	7,758	7,758	43	0	7,758	7,758
	163 Cabinets	1996	1	SL	15	2011	696	696	4	0	696	696
	164 Cabinets	1996	2	SL	5	2001	135	135	2	0	135	135
	183 Station renovations	2001	10	SL	5	2006	1,326,756	1,326,756	22,113	0	1,326,756	1,326,756
	187 Station renovations	2002	1	SL	15	2017	31,385	31,385	174	0	31,385	31,385
	202 Paving	2003	11	SL	5	2008	2,977	2,977	50	0	2,977	2,977
	208 Fencing	2003	11	SL	5	2008	3,290	3,290	55	0	3,290	3,290
	210 Paving	2004	4	SL	15	2019	5,000	5,000	28	250	4,750	5,000
	270 Leasehold Improvements	2007	11	SL	5	2012	39,130	39,130	652	0	39,130	39,130
	304 New Roof - Phase 1	2010	10	SL	5	2015	15,089	15,089	251	0	15,089	15,089
	311 Windows	2011	5	SL	15	2026	14,681	14,681	82	979	7,014	7,993
	312 New Roof - Phase 2	2011	6	SL	15	2026	14,647	14,647	81	976	6,917	7,893

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313	Carpet/Flooring	2011	5	SL	15	2026	23,994	23,994	133	1,600	11,464	13,064					
314	Interior Improvements	2011	5	SL	15	2026	5,475	5,475	30	365	2,616	2,981					
350	Window Coverings	2016	8	SL	15	2031	9,278	9,278	52	619	1,186	1,804					
Leasehold Improvements							1,609,733										
Location: Boats																	
Group: Juan de Fuca Pilot Boat																	
184	Launch	2001	12	SL	20	2021	3,220,340	3,220,340	13,418	161,017	2,670,199	2,831,216					
185	Snap-on Tools	2001	12	SL	7	2008	7,986	7,986	95	0	7,986	7,986					
193	Electrical Improvements	2002	1	SL	5	2007	1,108	1,108	18	0	1,108	1,108					
Prospective rebuild of engine & running gear to be done 10/19							2018	7	SL	7	2025	362,265	362,265	4,313	51,752	0	51,752
Juan de Fuca Pilot Boat							3,591,699										
Group: Puget Sound Pilot Boat																	
167	Puget Sound	1999	12	SL	20	2019	3,632,659	3,632,659	15,136	181,633	3,375,346	3,556,979					
168	New propellers, improvement	2000	7	SL	10	2010	78,543	78,543	655	0	78,543	78,543					
206	Security Information System	2003	11	SL	5	2008	7,125	7,125	119	0	7,125	7,125					
New Engine, Jet Drives and Improvements							2016	5	SL	7	2023	320,193	320,193	3,812	45,742	99,107	144,849
Grand Total							4,038,519	7,431,202			399,080						