

**Exh. AMCL-3
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**

Depreciation Expense Adjustment

May 27, 2020

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Table 1	
<i>Staff Depreciation Expense Adjustment</i>	
Staff Proposed Test Year Depreciation	\$ 409,090
Per Books Depreciation Expense	156,201 ¹
Staff Proposed Adjustment (R-10)	\$ 252,889

¹ Exh. WTB-03

Table 2			
<i>Fully depreciated assets removed from the pilot's depreciation schedule.</i>			
Asset #	Asset Name	Year in Service	Year Fully Depreciated
333	Dell Computer System	2013	2018
331	Defibrillator	2013	2018
330	Dell Computer & Monitor	2013	2018
332	Computer	2013	2018
317	Furniture	2012	2019
318	Washer & Dryer	2012	2019
324	Executive Chair	2012	2019
210	Paving	2004	2019
167	Puget Sound	1999	2019

Table 3	
<i>Engine Rebuilds</i>	
<i>Rebuild of engine and running gear (Launch - Juan de Fuca Pilot Boat)</i>	
Cost	\$ 362,265
Proposed Service Life	4
Staff Proposed Test Year Depreciation (included in Staff adj R-10)	90,566
PSP Proposed Test Year Depreciation	51,752
Difference	\$ 38,814
<i>New engine, jet drives and improvements (Puget Sound Pilot Boat)</i>	
Cost	\$ 320,193
Proposed Service Life	4
Staff Proposed Test Year Depreciation (included in Staff adj R-10)	80,048
PSP Proposed Test Year Depreciation	45,742
Difference	\$ 34,306

* Included in Staff adjustment R-10

Table 4	
<i>Pilot Boat - Juan de Fuca</i>	
<i>Juan de Fuca Pilot Boat (Asset #184)</i>	
Cost	\$ 3,220,340
Beginning Accumulated Depreciation	2,898,306
Undepreciated Balance (to AMCL-2, Schedule 1.4, cell I38)	322,034
Remaining Life	4
Staff Proposed Test Year Depreciation	80,509
PSP Proposed Test Year Depreciation	161,017
Difference	\$ (80,509)

* Included in Staff adjustment R-10