

**Exh. MCC-17**  
**Dockets UE-170033/UG-170034**  
**Witness: Melissa Cheesman**

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**DOCKETS UE-170033 and  
UG-170034 (*Consolidated*)**

**EXHIBIT TO  
TESTIMONY OF**

**Melissa C. Cheesman**

**ON BEHALF OF STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

***PSE Response to Staff Data Request 372***

**June 30, 2017**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Dockets UE-170033 and UG-170034  
Puget Sound Energy  
2017 General Rate Case**

**WUTC STAFF DATA REQUEST NO. 372**

**WUTC STAFF DATA REQUEST NO. 372:**

**RE: UTC Staff field trip on April 25, 2017**

- a. Referring to Deferred Loss in FERC account 18700032 (booked in February 2015) for \$280,361.66, please provide the supporting document showing the original cost of the property.
- b. Referring to above mentioned transaction, please provide the supporting document showing the net proceeds (after selling costs) of the sale.
- c. Referring to above mentioned transaction, please provide the exact location of the property.
- d. Referring to above mentioned transaction, please provide the FERC account that PSE booked the property and brief description.
- e. Referring to above mentioned transaction, please provide the FERC account that PSE booked the net proceeds (after selling costs) of the sale and brief description of the FERC account.
- f. Is the above mentioned property utility-related property?

**Response:**

- a. Attached as Attachment A to Puget Sound Energy's ("PSE") Response to WUTC Staff Data Request No. 372, please find an MS Word document showing a screen shot from PSE's plant accounting program. The document provides support for the \$489,428 original cost of the deferred loss property.
- b. Attached as Attachment B to PSE's Response to WUTC Staff Data Request No. 372 is an MS Excel report from PSE's accounting software program showing Work Order 152003433 which provides the support for net proceeds of \$209,066.
- c. The exact location of parcel number 022105-9097 is 29211 158<sup>th</sup> Kent, WA 98042.
- d. Attached as Attachment C to PSE's Response to WUTC Staff Data Request No. 372 is an MS Excel report of the deferred loss transaction downloaded from PSE's

accounting software program. For the above mentioned transaction, PSE booked the property to FERC Account, Non-Utility Property.

- e. For the above mentioned transaction, PSE also booked the net-proceeds of \$209,066 to FERC Account 121, Non-Utility Property. Please see Attachment C referred to in subpart (d) above, for reference of this transaction.
- f. At the time the above mentioned transaction was booked, the property at 29211 158<sup>th</sup> Kent, WA 98042 was non-utility property. However, the property was held in utility plant in service from 2004 when it was owned until 2014 when it was sold. PSE acquired parcel number 022105-9097 to install a high pressure gas main. PSE subsequently sold the parcel with an easement included to allow PSE to retain the high pressure gas main on the property.

**ATTACHMENT A to PSE's Response to  
WUTC Staff Data Request No. 372**

**ATTACHMENT B to PSE's Response to  
WUTC Staff Data Request No. 372**

**ATTACHMENT C to PSE's Response to  
WUTC Staff Data Request No. 372**

Order: actual/plan/variance		Date: 04/24/2017		Page: 2 / 3	
Order Group		152003433	SALE OF KENT-BLACK DIAMOND PRO		
Reporting period:		1	12	1900	2017
Cost elements	Actual	Plan	Abs. var.	Var. (%)	
84200074 Phone Expense Assessment	26.41	0	26.41	0.00	
84200077 Ofc & Supps Assessmt	19.15	0	19.15	0.00	
84200079 Reg Fee/Permit Asses	44.93	0	44.93	0.00	
84200080 SW/EW Exp Assessmt	5.54	0	5.54	0.00	
843125506 Real Estate 2 Exempt	76.58	0	76.58	0.00	
843125509 Real Estate 1 Exempt	2,747.59	0	2,747.59	0.00	
* Debit	-209,066.38	0	-209,066.38	0.00	
82200002 Ext.Settle.-Capital Work	209,066.38	0	209,066.38	0.00	
* Credit	209,066.38	0	209,066.38	0.00	
** Balance	0.00	0.00	0.00	0.00	

PowerPlan - Production Database - [CPR Activities By Month]

File Edit Subsystem Batch Admin Preferences Window Help

Unit Cat Projects Assets Depr Tables Repairs CR Regulatory Admin MyPlan Help Calc Print Win

Enter Selection Criteria For The Following:

Company	Activity Code	Utility Account
Puget Sound Energy	ACQU Addition - ACQU (Acquisition or purchase	C301 CMN Organization
	CFNU Addition - CFNU (Closed from 106 to 101)	C302 CMN Franchises & Consen
	WADD Addition - WADD (Closed from 107 (etc) to	C303 CMN Misc Intangible Plant
	NURV Addition - NURV ( 106 Reversal)	C389 CMN Land & Land Rights
	UADD Addition- UADD (Closed from 107 (etc) to	C3900 CMN Structure & Improves

Work Order Information

Work Order: 152003433

GL JE Code:

Users: Created by: \_\_\_\_\_ Approved by: \_\_\_\_\_

Months: Start 07/2014 End 04/2017

Month	Work Order	GL JE Code	Activity Code	Disposition Code	Asset Id	Activity	Quantity	Cost	Activity Description	Eng Vntage
03/2014	152003433	006	MANL UJUGL		8818817	2	0.00	(\$489,428.04)	Kent-Black Diamond Gas Main Land 28211-158	07/2004
09/2014	152003433	008	CPR TRIUTRF		18781891	2	0.00	(\$489,428.04)	Transfer gas asset ID 18781891 to non-utility	07/2004
09/2014	152003433	008	CPR TRIUTRF		78762	4	0.00	(\$489,428.04)	Transfer asset ID 78762 from gas to non-utility	07/2004
09/2014	152003433	000	CPR TRIUTRF		18777607	2	0.00	(\$489,428.04)	TRANSFER ASSET 18777607 FROM NONUTILITY	07/2004
09/2014	152003433	008	CPR TRIUTRT		18777607	1	0.00	\$489,428.04	Transfer asset ID 78762 from gas to non-utility	07/2004
09/2014	152003433	008	CPR TRIUTRT		18818817	1	0.00	\$489,428.04	Transfer gas asset ID 18781891 to non-utility	07/2004
09/2014	152003433	008	CPR TRIUTRT		18781891	1	0.00	\$489,428.04	TRANSFER ASSET 18777607 FROM NONUTILITY	07/2004
Total								0.00	(\$489,428.04)	

Use Ctrl, Shift to select multiple rows

CPR  
 Work Order  
 Pending Arch.

Accounting Month: 04/2017

Work Order: \_\_\_\_\_

GL JE Code: \_\_\_\_\_

Activity Description: \_\_\_\_\_

Layout Order 13AP 152003433 USD Primary cost posting SALE OF KENT-BLACK DIAMOND PRO US Dollar

SAP Download	Cost Element	Per	Year	Order	Name	Doc Header Text	Val in rep. cur.	CO Object Name
Emp Exp - Mileage Re	60333000	7	2014	152003433	Meeting with Purchaser.	'-1985685720	27.44	SALE OF KENT-BLACK DIAMOND PROPERTY
Emp Exp - Mileage Re	60333000	7	2014	152003433	Meeting with Purchaser.	'-1985685720	27.44	SALE OF KENT-BLACK DIAMOND PROPERTY
Utilities	61100000	8	2014	152003433	COVINGTON WATER DISTRI   -Laife,lan		62.00	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs - Prof	62300010	6	2014	152003433	0129824		3,568.07	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs - Prof	62300010	7	2014	152003433	0130383		3,229.25	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs - Tech	62300030	6	2014	152003433	1405-122		240.00	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs - Contr	62300040	6	2014	152003433	103-14-1225		1,650.00	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs - Contr	62300040	7	2014	152003433	80943		240.00	SALE OF KENT-BLACK DIAMOND PROPERTY
Miscellaneous	63000090	7	2014	152003433	Purchase of CO & Fire Detectors.	'-1985685720	74.30	SALE OF KENT-BLACK DIAMOND PROPERTY
Property Transaction	63400800	7	2014	152003433	Sale of King County Tax Parcel #022105-9097		(224,164.83)	SALE OF KENT-BLACK DIAMOND PROPERTY
Construction OVHD	84100002	4	2014	152003433			21.47	SALE OF KENT-BLACK DIAMOND PROPERTY
Construction OVHD	84100002	5	2014	152003433			37.05	SALE OF KENT-BLACK DIAMOND PROPERTY
Construction OVHD	84100002	6	2014	152003433			226.98	SALE OF KENT-BLACK DIAMOND PROPERTY
Construction OVHD	84100002	8	2014	152003433			13.69	SALE OF KENT-BLACK DIAMOND PROPERTY
Construction OVHD	84100002	7	2014	152003433			138.42	SALE OF KENT-BLACK DIAMOND PROPERTY
Employee Exps	84200002	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	1.46	SALE OF KENT-BLACK DIAMOND PROPERTY
Employee Exps	84200002	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	1.96	SALE OF KENT-BLACK DIAMOND PROPERTY
Employee Exps	84200002	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	4.01	SALE OF KENT-BLACK DIAMOND PROPERTY
Employee Exps	84200002	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	3.19	SALE OF KENT-BLACK DIAMOND PROPERTY
Employee Exps	84200002	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	1.56	SALE OF KENT-BLACK DIAMOND PROPERTY
Material	84200005	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	(2.81)	SALE OF KENT-BLACK DIAMOND PROPERTY
Material	84200005	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	2.71	SALE OF KENT-BLACK DIAMOND PROPERTY
Material	84200005	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	6.34	SALE OF KENT-BLACK DIAMOND PROPERTY
Material	84200005	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	(3.96)	SALE OF KENT-BLACK DIAMOND PROPERTY
Material	84200005	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.01	SALE OF KENT-BLACK DIAMOND PROPERTY
Misc Expense	84200006	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.10	SALE OF KENT-BLACK DIAMOND PROPERTY
Misc Expense	84200006	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.04	SALE OF KENT-BLACK DIAMOND PROPERTY
Misc Expense	84200006	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	1.16	SALE OF KENT-BLACK DIAMOND PROPERTY
Misc Expense	84200006	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	1.30	SALE OF KENT-BLACK DIAMOND PROPERTY
Misc Expense	84200006	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.68	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Material	84200008	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.09	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Small Tools	84200009	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.01	SALE OF KENT-BLACK DIAMOND PROPERTY
Transportation & OH	84200010	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	10.30	SALE OF KENT-BLACK DIAMOND PROPERTY
Transportation & OH	84200010	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	8.28	SALE OF KENT-BLACK DIAMOND PROPERTY
Transportation & OH	84200010	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	7.69	SALE OF KENT-BLACK DIAMOND PROPERTY
Transportation & OH	84200010	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	16.71	SALE OF KENT-BLACK DIAMOND PROPERTY
Transportation & OH	84200010	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	2.59	SALE OF KENT-BLACK DIAMOND PROPERTY
Rent/Lease	84200011	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	2.20	SALE OF KENT-BLACK DIAMOND PROPERTY
Rent/Lease	84200011	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	(0.06)	SALE OF KENT-BLACK DIAMOND PROPERTY
Rent/Lease	84200011	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.22	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs Other	84200013	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.15	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs Other	84200013	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.38	SALE OF KENT-BLACK DIAMOND PROPERTY
Outside Svcs Other	84200013	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	0.08	SALE OF KENT-BLACK DIAMOND PROPERTY
Direct Labor	84200019	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	48.33	SALE OF KENT-BLACK DIAMOND PROPERTY
Direct Labor	84200019	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	51.20	SALE OF KENT-BLACK DIAMOND PROPERTY
Direct Labor	84200019	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	78.55	SALE OF KENT-BLACK DIAMOND PROPERTY
Direct Labor	84200019	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	132.13	SALE OF KENT-BLACK DIAMOND PROPERTY
Direct Labor	84200019	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	22.23	SALE OF KENT-BLACK DIAMOND PROPERTY
Other Labor	84200020	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	2.83	SALE OF KENT-BLACK DIAMOND PROPERTY
Other Labor	84200020	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	7.30	SALE OF KENT-BLACK DIAMOND PROPERTY
Other Labor	84200020	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	33.30	SALE OF KENT-BLACK DIAMOND PROPERTY
Other Labor	84200020	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	39.17	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Taxes	84200021	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	68.01	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Taxes	84200021	5	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	112.96	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Taxes	84200021	6	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	59.28	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Taxes	84200021	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	21.39	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Taxes	84200021	8	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	148.76	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Benefits	84200022	4	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment	225.13	SALE OF KENT-BLACK DIAMOND PROPERTY
OH Labor-Benefits	84200022	7	2014	152003433	1255 AS Allocation Segment	Z1255C200109300C 1255 Assessment		





Document No. 9300001075  
 9/30/2014

SAP Download

Line item	Posting Key	Account	Account short text	Tax code	Cost Center	Order	Amount	Text
1	40	12100503	Non-Utility WIP -PP				209,066.38	12100503,152003433,2035
2	50	12100513	Non-Utility Prop -PP				(489,428.04)	12100513, ,2035
3	40	18700041	Elec Def Prop Loss				280,361.66	18700041, ,2035
4	40	10700502	Gas - Construct				100.62	10700502,186563244,2035
5	50	10100502	Gas - Plant in Servi				(100.62)	10100502, ,2035