

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND ENERGY

Respondent.

DOCKETS UE-220066, UG-220067, and UG-210918 (*Consolidated*)

**ANDREA C. CRANE
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ACC-18

Crane Plant Adjustments

July 28, 2022

WORKPAPER - Crane Plant Adjustments
Programmatic Plant

Programmatic - Electric

Programmatic - 2017-2021 Average is (A)	\$269,640,152
Pro Forma X 2 + Gap + 2023 Average	\$249,504,287

Pro Forma (B)	Gap (B)	2023 (B)	2024 (B)(C)	2025 (B)
\$137,361,550	\$278,179,409	\$195,610,353	\$467,587,004	\$528,060,572
Recommendation			\$296,604,167	\$296,604,167
Disallowance			\$170,982,837	\$231,456,405
Disallowance			36.57%	43.83%

Based on 2017-2021 average plus 10%

Programmatic - Gas

Programmatic - 2017-2021 Average is (A)	\$110,569,532
Pro Forma X 2 + Gap + 2023 Average	\$97,559,623

Pro Forma (B)	Gap (B)	2023 (B)	2024 (B)(C)	2025 (B)
\$45,362,555	\$123,742,113	\$78,211,647	\$184,231,585	\$173,511,167
Recommendation			\$121,626,485	\$121,626,485
Disallowance			\$62,605,100	\$51,884,682
Disallowance			33.98%	29.90%

Based on 2017-2021 average plus 10%

(A) Historic Averages derived from SEF-22.

(B) 2023-2025 Plant Balances derived from Workpaper NEW-PSE-WP-6E-11G-
ProvProforma-22GRC-01-2022, Calc Program Gross Plant worksheet.

(C) 2024 Programmatic adjusted to remove \$100 million of electric plant and
\$60 million of gas plant related to AMI.

WORKPAPER - Crane Plant Adjustments
Projected Plant

Projected - Electric

Pro Forma X 2 + Gap + 2023 Average \$119,912,319

Pro Forma (A)	Gap (A)	2023 (A)	2024 (A)	2025 (A)
\$85,733,349	\$119,436,500	\$68,833,758	\$162,975,761	\$124,054,620
IT Adjustments (B)				(\$13,517,700)
Net of IT Adjustments Recommendation (C)		\$68,833,758	\$162,975,761	\$110,536,920
Disallowance			\$52,438,841	\$13,517,700
Disallowance			32.18%	10.90%

Projected - Gas

Pro Forma X 2 + Gap + 2023 Average \$25,622,752

Pro Forma (A)	Gap (A)	2023 (A)	2024 (A)	2025 (A)
\$22,843,985	\$31,180,286	\$19,159,081	\$50,813,220	\$41,843,356
IT Adjustments (B)				(\$8,515,000)
Net of IT Adjustments Recommendation (C)		\$19,159,081	\$50,813,220	\$33,328,356
Disallowance			\$17,484,864	\$8,515,000
Disallowance			34.41%	20.35%

(A) 2023-2025 Plant Balances derived from Workpaper NEW-PSE-WP-6E-11G-ProvProforma-22GRC-01-2022, Calc Program Gross Plant worksheet.

(B) Eliminates \$10.50 million in Third Party Risk Adjustments and \$10.0 million in Radio Replatform costs, per Exhibit SLT-5, pages 3-4, allocated 65.94% to electric and 34.06% to gas.

WORKPAPER - Crane Plant Adjustments
Specific Plant

Specific - Electric

Pro Forma X 2 + Gap + 2023 Average \$53,519,617

Pro Forma (A)	Gap (A)	2023 (A)	2024 (A)	2025 (A)
\$23,425,307	\$92,269,615	\$21,438,621	\$113,725,405	\$254,066,681
Recommendation			\$109,745,135	\$213,058,100
Disallowance (B)			\$3,980,270	\$41,008,581
Disallowance			3.50%	16.14%

Specific - Gas

Pro Forma X 2 + Gap + 2023 Average \$80,224,935

Pro Forma (A)	Gap (A)	2023 (A)	2024 (A)	2025 (A)
\$2,640	\$240,669,516	\$8	\$2,055,930	\$17,586,544
Recommendation			\$220,913	\$10,878,906
Disallowance (B)			\$1,835,017	\$6,707,638
Disallowance			89.25%	38.14%

(A) 2023-2025 Plant Balances derived from Workpaper NEW-PSE-WP-6E-11G-
ProvProforma-22GRC-01-2022, Calc Program Gross Plant worksheet.

(B) Eliminates Specific projects costs for projects for which no costs are incurred prior to 2024.

WORKPAPER - Crane Plant Adjustments
Specific Plant

Specific - Electric

	<u>2024</u>	<u>2025</u>
	(A)	(A)
Control Center	\$427,686	\$9,836,791
lower Baker dam		\$18,185,833
SAP S/4 HANA	\$3,307,151	\$6,614,303
Transport Net Mod	<u>\$245,433</u>	<u>\$6,371,654</u>
Total	\$3,980,270	\$41,008,581

Specific - Gas

	<u>2024</u>	<u>2025</u>
	(A)	(A)
SAP S/4 HANA	\$1,708,243	\$3,416,487
Transport Net Mod	<u>\$126,774</u>	<u>\$3,291,151</u>
Total	\$1,835,017	\$6,707,638

(A) 2023-2025 Plant Balances derived from Workpaper NEW-PSE-WP-6E-11G-
ProvProforma-22GRC-01-2022, Calc Program Gross Plant worksheet.