

**EXH. KJB-28  
DOCKETS UE-170033/UG-170034  
2017 PSE GENERAL RATE CASE  
WITNESS: KATHERINE J. BARNARD**

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PUGET SOUND ENERGY,**

**Respondent.**

**Docket UE-170033  
Docket UG-170034**

**ELEVENTH EXHIBIT (NONCONFIDENTIAL) TO THE  
PREFILED REBUTTAL TESTIMONY OF**

**KATHERINE J. BARNARD**

**ON BEHALF OF PUGET SOUND ENERGY**

**AUGUST 9, 2017**

ELECTRIC

ACCOUNT NUMBER	DESCRIPTION	ACQUISITION VALUE	CURRENT DEPRECIATION EXPENSE	CURRENT RATE	CURRENT RATE %	PROPOSED RATE Per PSE	DIFF % RATE	PROPOSED DEPRECIATION EXPENSE AMOUNT Per PSE	PROPOSED RATE Per PC	DIFF % RATE	PROPOSED DEPRECIATION EXPENSE AMOUNT Per Public Counsel	INCREASE (DECREASE) AMOUNT	PSE Analysis of PC's Depreciation Rate
<b>GENERAL PLANT</b>													
390.00	STRUCTURES AND IMPROVEMENTS SKAGIT OTHER STRUCTURES	20,916,098.27 27,891,074.90											
	TOTAL STRUCTURES AND IMPROVEMENTS	48,807,173.17	3,286,699.05	6.60	6.60%	1.43%	21.87%	712,111.63	1.31%	91.61%	652,354.01	(60,757.62)	
391.10	OFFICE FURNITURE AND EQUIPMENT FULLY ACCRUED AMORTIZED	5,896,620.07 4,398,911.17	317,892.83 2,909.50	5.00 16.44	-16.44%	5.00%	99.97%	317,759.41 793.10	0.00%	0.00%	-	(317,759.41)	0.02%
	TOTAL OFFICE FURNITURE AND EQUIPMENT	10,295,531.24	320,471.39	20.00	20.00%	20.00%	100.00%	318,552.51	0.01%	100.00%	793.10	(317,759.41)	
391.20	OFFICE FURNITURE AND EQUIPMENT	22,169,281.93	4,266,548.71	20.00	2.19%	20.00%	613.25%	4,266,572.40	20.00%	100.00%	4,266,572.40	-	
	TOTAL OFFICE FURNITURE AND EQUIPMENT	22,169,281.93	4,267,149.79	9.00	60.00%	5.25%	59.32%	4,272,061.74	19.27%	100.00%	4,272,061.74	0.00	
392.00	TRANSPORTATION EQUIPMENT	9,188,876.11	808,903.53	9.00	2.35%	5.25%	8.75%	205.86	5.25%	100.00%	470,406.78	-	
	TOTAL TRANSPORTATION EQUIPMENT	9,188,876.11	808,903.53	9.00	2.35%	5.25%	8.75%	205.86	5.25%	100.00%	470,406.78	-	
393.00	STORES EQUIPMENT FULLY ACCRUED AMORTIZED	589,595.93 170,968.61	31,523.28 7,310.70	5.00	16.44%	5.00%	30.43%	9,592.33	0.00%	0.00%	-	(9,592.33)	4.28%
	TOTAL STORES EQUIPMENT	760,564.54	38,833.99	5.00	5.00%	5.00%	100.04%	7,313.75	5.00%	100.00%	7,313.75	-	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED AMORTIZED	3,661,294.93 8,917,577.84	83,337.90 395,459.78	5.00	16.44%	5.00%	99.92%	25,328.21	0.00%	0.00%	-	(25,328.21)	4.43%
	TOTAL TOOLS, SHOP AND GARAGE EQUIPMENT	12,578,872.77	478,797.68	5.00	5.00%	5.00%	99.92%	395,141.47	5.00%	100.00%	395,141.47	-	
395.00	LABORATORY EQUIPMENT FULLY ACCRUED AMORTIZED	4,155,876.27 7,875,260.45	129,670.68 417,851.52	5.00	16.44%	5.00%	30.40%	129,611.23	0.00%	0.00%	-	(129,611.23)	1.61%
	TOTAL LABORATORY EQUIPMENT	12,031,126.73	547,522.20	5.00	5.00%	5.00%	99.95%	129,611.23	0.00%	0.00%	-	(129,611.23)	
396.00	POWER OPERATED EQUIPMENT	6,082,762.24	363,083.33	6.00	6.00%	6.58%	109.71%	256,649.47	1.05%	100.00%	127,036.24	(129,611.23)	
397.00	COMMUNICATION EQUIPMENT FULLY ACCRUED AMORTIZED	12,913,083.02 80,874,473.00	1,590,017.64 4,373,898.62	27.91 6.67%	6.67%	6.67%	100.03%	377,766.23	0.00%	0.00%	-	(377,766.23)	5.41%
	TOTAL COMMUNICATION EQUIPMENT	93,787,556.02	5,963,906.46	4.67	4.67%	4.67%	100.03%	4,753,148.49	4.67%	100.00%	4,375,380.27	(377,766.23)	
398.00	MISCELLANEOUS EQUIPMENT FULLY ACCRUED AMORTIZED	86,544.15 190,785.64	9,140.28 9,479.40	6.67	27.91%	6.67%	99.94%	9,134.96	0.00%	0.00%	-	(9,134.96)	1.19%
	TOTAL MISCELLANEOUS EQUIPMENT	277,329.80	18,619.68	0.82%	0.82%	0.82%	99.94%	11,399.30	0.82%	100.00%	2,954.34	(9,134.96)	
<b>TOTAL GENERAL PLANT IN SERVICE</b>		<b>215,779,074.55</b>	<b>16,083,937.09</b>	<b>7.45%</b>	<b>7.45%</b>	<b>5.39%</b>	<b>72.31%</b>	<b>11,630,235.39</b>	<b>4.96%</b>	<b>92.01%</b>	<b>10,701,285.39</b>	<b>(828,950.00)</b>	

Source: PC Response to PSE Data Request # 12, Attachment A

**GAS**

ACCOUNT NUMBER	DESCRIPTION	ACQUISITION VALUE	DEPRECIATION EXPENSE	CURRENT RATE %	PROPOSED RATE %	DIRT% RATE	PROPOSED DEPRECIATION EXPENSE AMOUNT Per PSE	PROPOSED RATE Per PC	DIRT% RATE	PROPOSED DEPRECIATION EXPENSE AMOUNT Per PublicUse	INCREASE (DECREASE) AMOUNT	PSE ANALYSIS
390	GENERAL PLANT											
391.1	STRUCTURES AND IMPROVEMENTS	2,445,489.70	297,388.06	89.59	89.59%	3.10%	9,221.52	2.78%	100.00%	9,221.52	-	
	OFFICE FURNITURE AND EQUIPMENT	3,282,777.32	157,819.72	5.00	5.00%	99.99%	157,799.32	0.00%	0.00%	-	(157,799.32)	
	FULLY ACCRUED	3,172,210.01	114,092.52	16.44%	16.44%	30.41%	34,698.66	5.00%	100.00%	34,698.66	-	1.09%
	AMORTIZED	8,900,467.63	569,390.30				201,719.60			34,698.66	(137,799.32)	
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	186,658.97	37,577.72	20.00	20.00%	100.01%	37,580.95	20.00%	100.00%	37,580.95	-	
392 *	TRANSPORTATION EQUIPMENT	6,312,129.06	531,271.07	9.00	9.00%	50.34%	267,453.72	4.53%	100.00%	267,453.72	-	
		6,312,129.06	564,917.75	60.00%	60.00%	7.55%	2,540.77	4.53%	100.00%	2,540.77	-	
							269,994.49			269,994.49	-	
393	STORES EQUIPMENT FULLY ACCRUED	50,148.16	1,701.48	16.44%	16.44%	0.00%	-	0.00%	0.00%	-	-	
394	TOOLS, SHOP AND GARAGE EQUIPMENT FULLY ACCRUED	3,648,171.26	132,770.27	5.00	5.00%	100.08%	132,872.01	0.00%	0.00%	-	(132,872.01)	
	AMORTIZED	7,514,501.83	253,647.24	16.44%	16.44%	30.44%	77,210.16	5.00%	100.00%	77,210.16	-	1.03%
		11,162,673.09	386,417.51				210,062.16			77,210.16	(132,872.01)	
395	LABORATORY EQUIPMENT FULLY ACCRUED	22,161.00	24,706.94	5.00	5.00%	99.99%	24,703.62	0.00%	0.00%	-	(24,703.62)	
	AMORTIZED	2,930,669.16	107,170.95	16.44%	16.44%	30.41%	32,593.55	5.00%	100.00%	32,593.55	-	1.15%
		2,852,770.16	131,877.70				57,297.17			32,593.55	(24,703.62)	
396 **	POWER OPERATED EQUIPMENT	484,657.89	8.05	6.00%	6.43%	107.12%	8.62	6.43%	100.00%	8.62	-	
			4,679.05	22.64%	6.43%	28.39%	1,325.99	6.43%	100.00%	1,325.99	-	
397	COMMUNICATION EQUIPMENT FULLY ACCRUED	3,740,400.02	62,834.25	6.67	6.67%	100.05%	62,865.96	0.00%	0.00%	-	(62,865.96)	
	AMORTIZED	1,317,655.82	215,300.76	27.91%	27.91%	23.91%	51,484.65	6.67%	100.00%	51,484.65	-	3.91%
		5,058,055.84	279,135.01				114,350.61			51,484.65	(62,865.96)	
398	MISCELLANEOUS EQUIPMENT FULLY ACCRUED	90,662.07	9,590.26	0.07	0.07%	99.93%	9,590.04	0.00%	0.00%	-	(9,590.04)	
	AMORTIZED	1,955,524.42	4,911.39	27.91%	27.91%	23.89%	1,173.26	6.67%	100.00%	1,173.26	-	0.76%
		2,16,306.49	14,471.58				10,728.80			1,173.26	(9,555.54)	

Source: PC Response to PSE Data Request# 12 Attachment B