

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

| | | |
|--|---|-----------------------------------|
| WASHINGTON UTILITIES AND |) | DOCKETS UE-220066, UG-220067, and |
| TRANSPORTATION COMMISSION, |) | UG-210918 (<i>Consolidated</i>) |
| |) | |
| Complainant, |) | |
| |) | |
| v. |) | |
| |) | |
| PUGET SOUND ENERGY, |) | |
| |) | |
| Respondent. |) | |
| _____ |) | |
| |) | |
| In the Matter of the Petition of |) | |
| |) | |
| PUGET SOUND ENERGY |) | |
| |) | |
| For an Order Authorizing Deferred Accounting |) | |
| Treatment for Puget Sound Energy's Share of |) | |
| Costs Associated with the Tacoma LNG |) | |
| Facility. |) | |
| _____ |) | |

EXHIBIT NO. BGM-5
RESPONSES TO DATA REQUESTS

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA REQUEST NO. 001:

Re: Revenue Miscellaneous

Please provide PSE's Washington electric and natural gas results of operations for calendar years 2017 through 2021, including all supporting workpapers in electronic format, with all formulas and links intact.

Response:

Puget Sound Energy ("PSE") objects to AWEC Data Request No. 001 to the extent that it seeks public information that is otherwise available to AWEC. Without waiving this objection and subject thereto, PSE responds as follows.

Attached as Attachments A–E to PSE's Response to AWEC Data Request No. 001, please find MS Excel files showing PSE's electric and natural gas results of operations for calendar years 2017-2021. These documents were filed in the following dockets:

| Year | Electric | Natural Gas |
|------|-----------|-------------|
| 2017 | UE-180140 | UG-180141 |
| 2018 | UE-190096 | UG-190097 |
| 2019 | UE-200106 | UG-200107 |
| 2020 | UE-210135 | UG-210136 |
| 2021 | UE-220141 | UG-220142 |

**ATTACHMENTS A – E
to PSE’s Response to
AWEC Data Request No. 001**

PUGET SOUND ENERGY
INCOME STATEMENT DETAIL
FOR THE 12 MONTHS ENDED DECEMBER 31, 2021

| Account Description | Electric Alloc | Gas Alloc | Total |
|--|----------------------|----------------------|----------------------|
| 1 - OPERATING REVENUES | | | |
| <i>2 - SALES TO CUSTOMERS</i> | | | |
| (2) 440 - Electric Residential Sales | \$ 1,317,991,024 | \$ - | \$ 1,317,991,024 |
| (2) 442 - Electric Commercial & Industrial Sales | 1,020,531,988 | - | 1,020,531,988 |
| (2) 444 - Public Street & Highway Lighting | 18,045,364 | - | 18,045,364 |
| (2) 480 - Gas Residential Sales | - | 722,002,483 | 722,002,483 |
| (2) 481 - Gas Commercial & Industrial Sales | - | 313,942,945 | 313,942,945 |
| (2) 489 - Rev From Transportation Of Gas To Others | - | 20,030,443 | 20,030,443 |
| (2) SUBTOTAL | 2,356,568,375 | 1,055,975,871 | 3,412,544,246 |
| <i>3 - SALES FOR RESALE-FIRM</i> | | | |
| (3) 447 - Electric Sales For Resale | 349,832 | - | 349,832 |
| (3) SUBTOTAL | 349,832 | - | 349,832 |
| <i>4 - SALES TO OTHER UTILITIES</i> | | | |
| (4) 447 - Electric Sales For Resale - Sales | 154,532,416 | - | 154,532,416 |
| (4) 447 - Electric Sales For Resale - Purchases | 138,124,909 | - | 138,124,909 |
| (4) SUBTOTAL | 292,657,326 | - | 292,657,326 |
| <i>5 - OTHER OPERATING REVENUES</i> | | | |
| (5) 412 - Lease Inc Everett Delta to NWP - Gas | - | - | - |
| (5) 449.1 - Provision for rate refunds E | 766,934 | - | 766,934 |
| (5) 450 - Forfeited Discounts | (2,300) | - | (2,300) |
| (5) 451 - Electric Misc Service Revenue | 15,612,318 | - | 15,612,318 |
| (5) 454 - Rent For Electric Property | 18,912,459 | - | 18,912,459 |
| (5) 456 - Other Electric Revenues | 44,904,422 | - | 44,904,422 |
| (5) 456.1 - Other Electric Revenues - Transmission | 34,416,813 | - | 34,416,813 |
| (5) 487 - Forfeited Discounts | - | (2,422) | (2,422) |
| (5) 488 - Gas Misc Service Revenues | - | 4,369,687 | 4,369,687 |
| (5) 4894 - Gas Revenues from Storing Gas of Others | - | 1,829,752 | 1,829,752 |
| (5) 493 - Rent From Gas Property | - | 62,167 | 62,167 |
| (5) 495 - Other Gas Revenues | - | 4,790,747 | 4,790,747 |
| (5) 496 - Provision for rate refunds G | - | 392,009 | 392,009 |
| (5) SUBTOTAL | 114,610,647 | 11,441,941 | 126,052,587 |
| (1) TOTAL OPERATING REVENUES | 2,764,186,180 | 1,067,417,811 | 3,831,603,991 |
| 10 - ENERGY COST | | | |
| <i>11 - FUEL</i> | | | |
| (11) 501 - Steam Operations Fuel | 49,596,334 | - | 49,596,334 |
| (11) 547 - Other Power Generation Oper Fuel | 232,657,565 | - | 232,657,565 |
| (11) SUBTOTAL | 282,253,899 | - | 282,253,899 |
| <i>12 - PURCHASED AND INTERCHANGED</i> | | | |
| (12) 555 - Purchased Power | 773,394,694 | - | 773,394,694 |
| (12) 557 - Other Power Supply Expense | 21,519,727 | - | 21,519,727 |
| (12) 804 - Natural Gas City Gate Purchases | - | 375,389,069 | 375,389,069 |
| (12) 805 - Other Gas Purchases | - | 501,250 | 501,250 |
| (12) 8051 - Purchased Gas Cost Adjustments | - | 31,536,792 | 31,536,792 |
| (12) 8081 - Gas Withdrawn From Storage | - | 38,831,834 | 38,831,834 |
| (12) 8082 - Gas Delivered To Storage | - | (47,706,072) | (47,706,072) |
| (12) SUBTOTAL | 794,914,421 | 398,552,873 | 1,193,467,294 |
| <i>13 - WHEELING</i> | | | |
| (13) 565 - Transmission Of Electricity By Others | 125,928,844 | - | 125,928,844 |
| (13) SUBTOTAL | 125,928,844 | - | 125,928,844 |
| <i>14 - RESIDENTIAL EXCHANGE</i> | | | |
| (14) 555 - Purchased Power | (82,225,303) | - | (82,225,303) |
| (14) SUBTOTAL | (82,225,303) | - | (82,225,303) |
| (10) TOTAL ENERGY COST | 1,120,871,862 | 398,552,873 | 1,519,424,734 |

| GROSS MARGIN | 1,643,314,318 | 668,864,938 | 2,312,179,256 |
|--|---------------|-------------|---------------|
| OPERATING EXPENSES | | | |
| OPERATING AND MAINTENANCE | | | |
| 17 - OTHER ENERGY SUPPLY EXPENSES | | | |
| (17) 500 - Steam Oper Supv & Engineering | 1,256,390 | - | 1,256,390 |
| (17) 502 - Steam Oper Steam Expenses | 8,045,498 | - | 8,045,498 |
| (17) 505 - Steam Oper Electric Expense | 1,587,315 | - | 1,587,315 |
| (17) 506 - Steam Oper Misc Steam Power | 8,983,002 | - | 8,983,002 |
| (17) 507 - Steam Operations Rents | (67) | - | (67) |
| (17) 510 - Steam Maint Supv & Engineering | 998,546 | - | 998,546 |
| (17) 511 - Steam Maint Structures | 1,483,644 | - | 1,483,644 |
| (17) 512 - Steam Maint Boiler Plant | 9,593,449 | - | 9,593,449 |
| (17) 513 - Steam Maint Electric Plant | 5,110,349 | - | 5,110,349 |
| (17) 514 - Steam Maint Misc Steam Plant | 1,839,520 | - | 1,839,520 |
| (17) 535 - Hydro Oper Supv & Engineering | 1,687,049 | - | 1,687,049 |
| (17) 536 - Hydro Oper Water For Power | - | - | - |
| (17) 537 - Hydro Oper Hydraulic Expenses | 3,184,250 | 35 | 3,184,284 |
| (17) 538 - Hydro Oper Electric Expenses | 248,113 | - | 248,113 |
| (17) 539 - Hydro Oper Misc Hydraulic Exp | 2,645,772 | - | 2,645,772 |
| (17) 540 - Hydro Office Rents | - | - | - |
| (17) 541 - Hydro Maint Supv & Engineering | 79,651 | - | 79,651 |
| (17) 542 - Hydro Maint Structures | 356,818 | - | 356,818 |
| (17) 543 - Hydro Maint Res. Dams & Waterways | 348,801 | - | 348,801 |
| (17) 544 - Hydro Maint Electric Plant | 1,172,419 | - | 1,172,419 |
| (17) 545 - Hydro Maint Misc Hydraulic Plant | 3,170,658 | - | 3,170,658 |
| (17) 546 - Other Pwr Gen Oper Supv & Eng | 5,144,609 | - | 5,144,609 |
| (17) 548 - Other Power Gen Oper Gen Exp | 13,507,698 | - | 13,507,698 |
| (17) 549 - Other Power Gen Oper Misc | 3,358,743 | - | 3,358,743 |
| (17) 550 - Other Power Gen Oper Rents | 8,475,624 | - | 8,475,624 |
| (17) 551 - Other Power Gen Maint Supv & Eng | 403,339 | - | 403,339 |
| (17) 552 - Other Power Gen Maint Structures | 666,196 | - | 666,196 |
| (17) 553 - Other Power Gen Maint Gen & Elec | 27,195,709 | - | 27,195,709 |
| (17) 554 - Other Power Gen Maint Misc | 1,361,703 | - | 1,361,703 |
| (17) 556 - System Control & Load Dispatch | 28,612 | - | 28,612 |
| (17) 710 - Production Operations Supv & Engineering | - | - | - |
| (17) 717 - Liquefied Petroleum Gas Expenses | - | 107,473 | 107,473 |
| (17) 735 - Misc Gas Production Exp | - | - | - |
| (17) 741 - Production Plant Maint Structures | - | - | - |
| (17) 742 - Production Plant Maint Prod Equip | - | - | - |
| (17) 8070 - Purchased Gas Expenses | - | 5,682 | 5,682 |
| (17) 8072 - Purchased Gas Expenses | - | - | - |
| (17) 8074 - Purchased Gas Calculation Exp | - | - | - |
| (17) 8075 - Purchased Gas Other Expense | - | 2,267,072 | 2,267,072 |
| (17) 812 - Gas Used For Other Utility Operations | - | (47,864) | (47,864) |
| (17) 813 - Other Gas Supply Expenses | - | 530,526 | 530,526 |
| (17) 814 - Undergrnd Strge - Operation Supv & Eng | - | 165,672 | 165,672 |
| (17) 815 - Undergrnd Strge - Oper Map & Records | - | - | - |
| (17) 816 - Undergrnd Strge - Oper Wells Expense | - | 17,307 | 17,307 |
| (17) 817 - Undergrnd Strge - Oper Lines Expense | - | 38,317 | 38,317 |
| (17) 818 - Undergrnd Strge - Oper Compressor Sta Exp | - | 314,029 | 314,029 |
| (17) 819 - Undergrnd Strge - Oper Compressor Sta Fuel | - | 64,538 | 64,538 |
| (17) 820 - Undergrnd Strge - Oper Meas & Reg Sta Exp | - | 8,421 | 8,421 |
| (17) 821 - Undergrnd Strge - Oper Purification Exp | - | - | - |
| (17) 823 - Storage Gas Losses | - | - | - |
| (17) 824 - Undergrnd Strge - Oper Other Expenses | - | 88,484 | 88,484 |
| (17) 825 - Undergrnd Strge - Oper Storage Well Royalty | - | 23,669 | 23,669 |
| (17) 826 - Undergrnd Strge - Oper Other Storage Rents | - | - | - |
| (17) 830 - Undergrnd Strge - Maint Supv & Engineering | - | 146,789 | 146,789 |
| (17) 831 - Undergrnd Strge - Maint Structures | - | 35,088 | 35,088 |
| (17) 832 - Undergrnd Strge - Maint Reservoirs & Wells | - | 1,310,679 | 1,310,679 |
| (17) 833 - Undergrnd Strge - Maint Of Lines | - | 2,848 | 2,848 |

| | | | |
|---|-------------|-----------|-------------|
| (17) 834 - Undergrnd Strge - Maint Compressor Sta Equip | - | 528,148 | 528,148 |
| (17) 835 - Undergrnd Strge - Maint Meas & Reg Sta E | - | - | - |
| (17) 836 - Undergrnd Strge - Maint Purification Equip | - | 43,165 | 43,165 |
| (17) 837 - Undergrnd Strge-Maint Other Equipment | - | 9,663 | 9,663 |
| (17) 840 - Operation supervision and engineering | - | 229,300 | 229,300 |
| (17) 841 - Operating Labor & Expenses | - | 744,586 | 744,586 |
| (17) 8432 - Maint Struc & Impro | - | - | - |
| (17) 8433 - Maintenance of Gas Holders | - | - | - |
| (17) 8436 - Maintenance of Vaporizing Equipment | - | - | - |
| (17) 8438 - Maint Measure & Reg | - | - | - |
| (17) 8439 - Other Gas Maintenance | - | - | - |
| (17) 8441 - Gas LNG Oper Sup & Eng | - | 1,313 | 1,313 |
| (17) SUBTOTAL | 111,933,409 | 6,634,941 | 118,568,350 |
| 18 - TRANSMISSION EXPENSE | | | |
| (18) 560 - Transmission Oper Supv & Engineering | 3,255,173 | - | 3,255,173 |
| (18) 561 - Transmission Oper Load Dispatching | - | - | - |
| (18) 5611 - Transmission Oper Load Dispatching | 44,637 | - | 44,637 |
| (18) 5612 - Load Dispatch - Monitor & Oper Trans System | 2,185,291 | - | 2,185,291 |
| (18) 5613 - Load Dispatch - Service and Scheduling | 984,985 | - | 984,985 |
| (18) 5615 - Reliability Planning & Standards | 1,804,142 | - | 1,804,142 |
| (18) 5616 - Transmission Svc Studies | - | - | - |
| (18) 5617 Gen Interconct Studies | 1,515,064 | - | 1,515,064 |
| (18) 5618 - Reliability Planning | 89,552 | - | 89,552 |
| (18) 562 - Transmission Oper Station Expense | 1,256,091 | - | 1,256,091 |
| (18) 563 - Transmission Oper Overhead Line Exp | 313,896 | - | 313,896 |
| (18) 566 - Transmission Oper Misc | 3,292,610 | - | 3,292,610 |
| (18) 567 - Transmission Oper Rents | 340,954 | - | 340,954 |
| (18) 568 - Transmission Maint Supv & Eng | 38,111 | - | 38,111 |
| (18) 569 - Transmission Maint Structures | 662 | - | 662 |
| (18) 5691 - Transmission Computer Hardware Maint | 31 | - | 31 |
| (18) 5692 - Maintenance of Computer Software | 112,248 | - | 112,248 |
| (18) 570 - Transmission Maint Station Equipment | 2,896,323 | - | 2,896,323 |
| (18) 571 - Transmission Maint Overhead Lines | 6,827,772 | - | 6,827,772 |
| (18) 572 - Transmission Maint Underground Lines | 481,907 | - | 481,907 |
| (18) 573 - Transm Maint Misc | 71,722 | - | 71,722 |
| (18) 850 - Transmission Oper Supv & Engineering | - | - | - |
| (18) 856 - Transmission Oper Mains Expenses | - | - | - |
| (18) 857 - Transmission Oper Meas & Reg Sta Exp | - | - | - |
| (18) 862 - Transmission Maint Structures & Improvements | - | - | - |
| (18) 863 - Transmission Maint Supv & Eng | - | - | - |
| (18) 865 - Transmission Maint of measur & regul station equip | - | - | - |
| (18) 867 - Transmission Maint Other Equipment | - | - | - |
| (18) SUBTOTAL | 25,511,168 | - | 25,511,168 |
| 19 - DISTRIBUTION EXPENSE | | | |
| (19) 580 - Distribution Oper Supv & Engineering | 3,751,035 | - | 3,751,035 |
| (19) 581 - Distribution Oper Load Dispatching | 1,669,736 | - | 1,669,736 |
| (19) 582 - Distribution Oper Station Expenses | 1,781,545 | - | 1,781,545 |
| (19) 583 - Distribution Oper Overhead Line Exp | 3,399,350 | - | 3,399,350 |
| (19) 584 - Distribution Oper Underground Line Exp | 4,956,449 | - | 4,956,449 |
| (19) 585 - Distribution Oper St Lighting & Signal | - | - | - |
| (19) 586 - Distribution Oper Meter Expense | 2,131,373 | - | 2,131,373 |
| (19) 587 - Distribution Oper Cust Installation | 4,583,670 | - | 4,583,670 |
| (19) 588 - Distribution Oper Misc Dist Exp | 8,598,696 | - | 8,598,696 |
| (19) 589 - Distribution Oper Rents | 1,182,070 | - | 1,182,070 |
| (19) 590 - Distribution Maint Superv & Engineering | 171,228 | - | 171,228 |
| (19) 591 - Distribution Maint Structures | - | - | - |
| (19) 592 - Distribution Maint Station Equipment | 2,474,060 | - | 2,474,060 |
| (19) 593 - Distribution Maint Overhead Lines | 42,082,560 | - | 42,082,560 |
| (19) 594 - Distribution Maint Underground Lines | 13,059,750 | - | 13,059,750 |
| (19) 595 - Distribution Maint Line Transformers | 125,731 | - | 125,731 |
| (19) 596 - Distribution Maint St Lighting/Signal | 2,823,425 | - | 2,823,425 |
| (19) 597 - Distribution Maint Meters | 739,012 | - | 739,012 |
| (19) 598 - Distribution Maint Misc Dist Plant | - | - | - |

| | | | |
|---|--------------|--------------|--------------|
| (19) 870 - Distribution Oper Supv & Engineering | - | 2,098,480 | 2,098,480 |
| (19) 871 - Distribution Oper Load Dispatching | - | 287,313 | 287,313 |
| (19) 874 - Distribution Oper Mains & Services Exp | - | 20,880,745 | 20,880,745 |
| (19) 875 - Distribution Oper Meas & Reg Sta Gen | - | 1,500,593 | 1,500,593 |
| (19) 876 - Distribution Oper Meas & Reg Sta Indus | - | 1,038,826 | 1,038,826 |
| (19) 878 - Distribution Oper Meter & House Reg | - | 1,910,181 | 1,910,181 |
| (19) 879 - Distribution Oper Customer Install Exp | - | 1,528,814 | 1,528,814 |
| (19) 880 - Distribution Oper Other Expense | - | 16,028,709 | 16,028,709 |
| (19) 881 - Distribution Oper Rents Expense | - | 254,629 | 254,629 |
| (19) 885 - Dist Maint Supv & Engineering | - | 57,351 | 57,351 |
| (19) 886 - Maint of Facilities and Structures | - | 106,039 | 106,039 |
| (19) 887 - Distribution Maint Mains | - | 8,761,308 | 8,761,308 |
| (19) 889 - Distribution Maint Meas & Reg Sta Gen | - | 821,011 | 821,011 |
| (19) 890 - Distribution Maint Meas & Reg Sta Ind | - | 48,384 | 48,384 |
| (19) 892 - Distribution Maint Services | - | 4,484,180 | 4,484,180 |
| (19) 893 - Distribution Maint Meters & House Reg | - | 511,839 | 511,839 |
| (19) 894 - Distribution Maint Other Equipment | - | 375,862 | 375,862 |
| (19) SUBTOTAL | 93,529,691 | 60,694,263 | 154,223,954 |
| 20 - CUSTOMER ACCTS EXPENSES | | | |
| (20) 901 - Customer Accounts Supervision | 125,122 | 90,086 | 215,208 |
| (20) 902 - Meter Reading Expense | 12,645,378 | 9,716,532 | 22,361,910 |
| (20) 903 - Customer Records & Collection Expense | 22,865,515 | 10,541,199 | 33,406,714 |
| (20) 904 - Uncollectible Accounts | 18,706,364 | 4,491,994 | 23,198,358 |
| (20) 905 - Misc. Customer Accounts Expense | - | - | - |
| (20) SUBTOTAL | 54,342,378 | 24,839,811 | 79,182,190 |
| 21 - CUSTOMER SERVICE EXPENSES | | | |
| (21) 908 - Customer Assistance Expense | 24,993,942 | 5,869,626 | 30,863,568 |
| (21) 909 - Info & Instructional Advertising | 2,188,567 | 1,568,768 | 3,757,335 |
| (21) 910 - Misc Cust Svc & Info Expense | 176 | 127 | 303 |
| (21) 911 - Sales Supervision Exp | - | - | - |
| (21) 912 - Demonstration & Selling Expense | 785,859 | (79,810) | 706,049 |
| (21) 913 - Advertising Expenses | - | - | - |
| (21) 916 - Misc. Sales Expense | - | - | - |
| (21) SUBTOTAL | 27,968,544 | 7,358,711 | 35,327,256 |
| 22 - CONSERVATION AMORTIZATION | | | |
| (22) 908 - Customer Assistance Expense | 84,287,781 | 18,859,669 | 103,147,450 |
| (22) SUBTOTAL | 84,287,781 | 18,859,669 | 103,147,450 |
| 23 - ADMIN & GENERAL EXPENSE | | | |
| (23) 920 - A & G Salaries | 59,104,027 | 27,035,089 | 86,139,116 |
| (23) 921 - Office Supplies and Expenses | 8,970,630 | 4,336,114 | 13,306,743 |
| (23) 922 - Admin Expenses Transferred | (24,908,554) | (12,689,264) | (37,597,818) |
| (23) 923 - Outside Services Employed | 16,819,393 | 6,218,926 | 23,038,319 |
| (23) 924 - Property Insurance | 5,294,417 | (104,585) | 5,189,833 |
| (23) 925 - Injuries & Damages | 6,364,506 | 3,528,997 | 9,893,503 |
| (23) 926 - Emp Pension & Benefits | 35,236,181 | 15,502,659 | 50,738,840 |
| (23) 928 - Regulatory Commission Expense | 10,013,719 | 2,881,358 | 12,895,076 |
| (23) 9301 - Gen Advertising Exp | 17,479 | 167 | 17,646 |
| (23) 9302 - Misc. General Expenses | 8,093,308 | 4,139,995 | 12,233,303 |
| (23) 931 - Rents | 8,118,639 | 3,432,575 | 11,551,215 |
| (23) 932 - Maint Of General Plant- Gas | - | 1,082,619 | 1,082,619 |
| (23) 935 - Maint General Plant - Electric | 17,797,323 | 8,532,149 | 26,329,472 |
| (23) SUBTOTAL | 150,921,068 | 63,896,801 | 214,817,869 |
| TOTAL OPERATING AND MAINTENANCE | 548,494,039 | 182,284,197 | 730,778,236 |

| | | | |
|---|---------------------------|---------------------------|---------------------------|
| DEPRECIATION, DEPLETION AND AMORTIZATION | | | |
| <i>24 - DEPRECIATION</i> | | | |
| (24) 403 - Depreciation Expense | 361,930,254 | 138,663,889 | 500,594,143 |
| (24) 4031 - Depreciation Expense - FAS143 | 9,599,069 | 198,053 | 9,797,122 |
| (24) SUBTOTAL | <u>371,529,323</u> | <u>138,861,941</u> | <u>510,391,265</u> |
| <i>25 - AMORTIZATION</i> | | | |
| (25) 404 - Amort Ltd-Term Plant | 84,047,727 | 38,940,771 | 122,988,498 |
| (25) 406 - Amortization Of Plant Acquisition Adj | 12,016,844 | - | 12,016,844 |
| (25) 4111 - Accretion Exp - FAS143 | 3,655,310 | 257,636 | 3,912,947 |
| (25) SUBTOTAL | <u>99,719,882</u> | <u>39,198,407</u> | <u>138,918,289</u> |
| <i>26 - AMORTIZ OF PROPERTY LOSS</i> | | | |
| (26) 407 - Amortization Of Prop. Losses | 21,846,432 | - | 21,846,432 |
| (26) SUBTOTAL | <u>21,846,432</u> | <u>-</u> | <u>21,846,432</u> |
| <i>27 - OTHER OPERATING EXPENSES</i> | | | |
| (27) 4073 - Regulatory Debits | 12,419,289 | 8,999,882 | 21,419,172 |
| (27) 4074 - Regulatory Credits | (26,419,076) | (1,651,820) | (28,070,895) |
| (27) 4116 - Gains From Disposition Of Utility Plant | (6,486,120) | 2,239 | (6,483,881) |
| (27) 4117 - Losses From Disposition Of Utility Plant | (142,578) | (56,376) | (198,954) |
| (27) 4118 - Gains From Disposition Of Allowances | - | - | - |
| (27) 414 - Other Utility Operating Income | - | - | - |
| (27) SUBTOTAL | <u>(20,628,484)</u> | <u>7,293,925</u> | <u>(13,334,559)</u> |
| TOTAL DEPRECIATION, DEPLETION AND AMORTIZATION | <u><u>472,467,153</u></u> | <u><u>185,354,273</u></u> | <u><u>657,821,426</u></u> |
| | | | |
| <i>28 - TAXES OTHER THAN INCOME TAXES</i> | | | |
| (28) 4081 - Taxes Other-Util Income | 250,040,104 | 111,550,918 | 361,591,021 |
| (28) SUBTOTAL | <u>250,040,104</u> | <u>111,550,918</u> | <u>361,591,021</u> |
| <i>29 - INCOME TAXES</i> | | | |
| (29) 4091 - Fit-Util Oper Income | 670,177 | - | 670,177 |
| (29) 4091 - Fit-Util Oper Income | 43,477,587 | 33,392,502 | 76,870,089 |
| (29) SUBTOTAL | <u>44,147,764</u> | <u>33,392,502</u> | <u>77,540,266</u> |
| <i>30 - DEFERRED INCOME TAXES</i> | | | |
| (30) 4101 - Def Fit-Util Oper Income | 157,313,055 | 76,023,988 | 233,337,043 |
| (30) 4111 - Def Fit-Cr - Util Oper Income | (166,899,178) | (75,058,417) | (241,957,595) |
| (30) 4114 - Inv Tax Cr Adj-Util Operations | - | - | - |
| (30) SUBTOTAL | <u>(9,586,123)</u> | <u>965,571</u> | <u>(8,620,551)</u> |
| | | | |
| NET OPERATING INCOME | <u><u>337,751,381</u></u> | <u><u>155,317,477</u></u> | <u><u>493,068,858</u></u> |

NON-OPERATING INCOME

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| <i>98 - ASC 815</i> | | | |
| (98) 421 - FAS 133 Gain | (53,625,400) | - | (53,625,400) |
| (98) 4265 - FAS 133 Loss | 39,840,457 | - | 39,840,457 |
| (98) SUBTOTAL | (13,784,943) | - | (13,784,943) |
| <i>99 - OTHER INCOME</i> | | | |
| (99) 4082 - Taxes Other - Other Income | 462,355 | 6,565 | 468,920 |
| (99) 4092 - Fit - Other Income | (17,551,769) | (8,941,467) | (26,493,236) |
| (99) 4102 - Def Fit - Other Income | (269,063) | (137,070) | (406,133) |
| (99) 4112 - Provision for Deferred FIT - Credit & Other Income | - | - | - |
| (99) 415 - Revenues From Merchandising And Jobbing | (618,993) | (315,336) | (934,329) |
| (99) 416 - Expenses Of Merchandising And Jobbing | 121,311 | 138,414 | 259,725 |
| (99) 417 - Revenues From Non-Utility Operations | (28,069,737) | (14,399,661) | (42,469,398) |
| (99) 4171 - Merger Related Costs | - | - | - |
| (99) 4171 - Expenses of Non-Utility Operations | 24,729,454 | 12,598,024 | 37,327,479 |
| (99) 418 - Nonoperating Rental Income | - | - | - |
| (99) 4181 - Equity in Earnings of Subsidiaries | (4,785,742) | (2,438,020) | (7,223,762) |
| (99) 419 - Interest And Dividend Income | (3,188,291) | (2,448,489) | (5,636,780) |
| (99) 4191 - Allowance For Other Funds Used During Construction | (15,820,644) | (11,984,974) | (27,805,618) |
| (99) 421 - Misc. Non-Operating Income | (121,676) | (672) | (122,348) |
| (99) 4211 - Gain On Disposition Of Property | (172,334) | - | (172,334) |
| (99) 4212 - Loss On Disposition Of Property | - | - | - |
| (99) 4213 - Misc. Non-Op Income - AFUDC(WUTC) | (5,368,500) | - | (5,368,500) |
| (99) 4214 - Misc. Non-Op Income - AFUCE | - | - | - |
| (99) 425 - Miscellaneous Amortization | - | - | - |
| (99) 4261 - Donations | 36,664 | 13,074 | 49,738 |
| (99) 4262 - Life Insurance | (1,262,342) | (643,080) | (1,905,421) |
| (99) 4263 - Penalties | 956,741 | 24,629 | 981,370 |
| (99) 4264 - Expenses For Civic & Political Activities | 5,436,146 | 2,805,765 | 8,241,911 |
| (99) 4265 - Other Deductions | 6,939,869 | 3,535,405 | 10,475,274 |
| (99) SUBTOTAL | (38,546,550) | (22,186,894) | (60,733,444) |
| <i>999 - INTEREST</i> | | | |
| (999) 427 - Interest On Long Term Debt | 153,025,507 | 77,956,390 | 230,981,897 |
| (999) 4271 - Interest on Preferred Stock | - | - | - |
| (999) 428 - Amortization Of Debt Discount & Expenses | 1,680,047 | 855,779 | 2,535,826 |
| (999) 4281 - Amortization Of Loss On Required Debt | 1,448,107 | 738,187 | 2,186,293 |
| (999) 429 - Amortization Of Premium On Debt-Cr | - | - | - |
| (999) 4291 - Amortization Gain On Reacquired Debt | - | - | - |
| (999) 430 - Int on Debt to Assoc. Companies | - | - | - |
| (999) 431 - Other Interest Expense | 11,394,888 | 1,167,361 | 12,562,249 |
| (999) 432 - Allowances For Borrowed Funds | (9,364,997) | (7,378,129) | (16,743,127) |
| (999) SUBTOTAL | 158,183,551 | 73,339,587 | 231,523,138 |
| <i>9999 - EXTRAORDINARY ITEMS</i> | | | |
| (9999) 4111 - Def Fit-Cr - Util Oper Income | - | - | - |
| (9999) 435 - Extraordinary Deductions | - | - | - |
| (9999) SUBTOTAL | - | - | - |
| | - | - | - |
| TOTAL NON-OPERATING INCOME | 105,852,058 | 51,152,693 | 157,004,751 |
| NET INCOME | \$ 231,899,323 | \$ 104,164,784 | \$ 336,064,107 |
| | | \$ | - |

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA REQUEST NO. 041:

Power Costs

Reference FERC Docket No. RP17-346 and the January 23, 2017 Settlement Agreement with Northwest Pipeline, Appendix E, Page 2:

- a. Please provide PSE's best estimate of the total refund, excluding interest, that PSE will receive in connection with the reduction of the Federal income tax rate to 21% per the referenced settlement agreement. Note that Northwest Pipeline can perform this calculation if PSE requests so.
- b. Please identify the portion of the refund attributable to electric services and the portion attributable to gas services.
- c. Please explain how PSE plans to return the refund amounts to ratepayers.

Response:

- a. Under the terms of the Docket RP 17-346 settlement, Northwest Pipeline ("NWP") was obligated to establish a regulatory liability reflecting the reduced revenue requirement resulting from a change in Federal Income Tax rate. Puget Sound Energy's ("PSE") estimate of its share of the regulatory liability, as calculated by Northwest Pipeline (but still subject to resolution of errors alleged by PSE), is \$28,675,000 plus interest.
- b. Of the total PSE share identified in subpart a above, \$4,353,000 plus interest is related to PSE electric services and \$24,322,000 plus interest is related to PSE gas services.
- c. PSE does not yet have specific plans on how it will return its share of NWP's regulatory liability to PSE rate payers, because PSE does not know the form and timing of refund payment(s). NWP and its shippers, including PSE, are in confidential settlement discussions, which have not yet been concluded. After a verbal agreement in principle is reached, the verbal agreement must be documented in a Settlement Agreement, filed by NWP and approved by the Federal Energy Regulatory Commission.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA REQUEST NO. 056:

Miscellaneous (Storm Costs)

Reference workpaper "NEW-PSE-WP-SEF-6E-StormDamageAmort-22GRC-01-2022":
Please explain why there are no deferred federal income taxes included as a test period adjustment in the referenced workpaper.

Response:

The accepted ratemaking treatment for Puget Sound Energy's ("PSE") deferred storm expense recorded in FERC Account 182.1 "Extraordinary Property Losses" as well as the associated accumulated deferred income taxes is the inclusion in working capital. As described in PSE's 2017 GRC Dockets UE-170033/UG-170034 in witness Susan E. Free's rebuttal testimony, Exh. SEF-12T, pages 36-37, adjustments are not made to working capital, which is why there is no adjustment to accumulated deferred income taxes in the referenced adjustment.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA Request No. 066:

O&M Audit

Please provide detail of the amount of directors' fees included in electric and gas revenue requirement for each year in the rate plan.

Response:

The below table summarizes the directors' fees included in each year of the rate plan.

| WBS Element | WBS Element Description | Cost Element | Cost Element Description | 2023 | 2024 | 2025 | |
|------------------|------------------------------------|--------------|--------------------------|-----------|-----------|-----------|------|
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300070 | Miscellaneous Expense | 1,001,287 | 1,001,287 | 1,001,287 | Fees |
| | | FERC 930.2 | Allocated to Electric | 663,842 | 663,842 | 663,842 | |
| | | FERC 930.2 | Allocated to Gas | 337,445 | 337,445 | 337,445 | |

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA Request No. 067:

O&M Audit

Please provide detail of the amount of directors' expenses included in electric and gas revenue requirement for each year in the rate plan.

Response:

The below table summarizes the directors' expenses included in each year of the rate plan.

| WBS Element | WBS Element Description | Cost Element | Cost Element Description | 2023 | 2024 | 2025 | |
|------------------|------------------------------------|--------------|-------------------------------|---------------|---------------|---------------|----------|
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300110 | Overhead Stores Issues | 48 | 48 | 48 | Expenses |
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300030 | Employee Expense | 51,450 | 51,450 | 51,450 | Expenses |
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300033 | Office and Supplies | 4,800 | 4,800 | 4,800 | Expenses |
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300065 | Materials&Supplies-Stores Iss | 1,200 | 1,200 | 1,200 | Expenses |
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300075 | Corporate Memberships | 7,212 | 7,320 | 7,430 | Expenses |
| C.99997.03.12.01 | Corporate Secretary Board Expenses | 63300150 | Outside Services Other | 31,212 | 31,836 | 32,473 | Expenses |
| | | | | 97,945 | 98,678 | 99,426 | |
| | | FERC 930.2 | Allocated to Electric | 64,936 | 65,422 | 65,918 | |
| | | FERC 930.2 | Allocated to Gas | 33,008 | 33,256 | 33,508 | |

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA Request No. 068:

O&M Audit

Please provide transactional detail supporting directors' fees and expenses included in test period results.

Response:

Attached as Attachment A to Puget Sound Energy's ("PSE's") Response to AWEC Data Request No. 068 is transactional detail supporting directors' fees and expenses included in test period results.

**ATTACHMENT A to PSE's Response to
AWEC Data Request No. 068**

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC Data Request No. 077:

Plant Additions (pro forma) - RY1; Plant Additions (pro forma) – RY2; Plant Additions (pro forma) – RY3

Reference Kensok Workpaper “NEW-PSE-Exh-JAK-5-1-31-22”, Tab “JAK 5 Closings”: Please provide detail of actual transfers to plant over the period 2017 through 2021 using the same or similar categories as the referenced workpaper. Please include all capital additions in the detail and provide separate detail for gas and electric services.

Response:

Detail of actual transfers to plant for the years 2019 and 2020 was provided in the work papers of Susan E. Free. Please refer to the MS Excel files labelled *NEW-PSE-WP-SEF-CapitalAdditions2019-22GRC-01-2022.xlsx* for 2019 and *NEW-PSE-WP-SEF-CapitalAdditions2020-22GRC-01-2022.xlsx* for 2020. Attached as Attachments A through C to Puget Sound Energy’s (“PSE”) Response to AWEC Data Request No. 077 is the actual plant transfers for 2017 (Attachment A), 2018 (Attachment B) and 2021 (Attachment C). Within the files, each row contains a column with the GL Account which separates the detail between gas, electric, and common. The referenced work paper *NEW-PSE-Exh-JAK-5-1-31-22*, Tab “JAK 5 Closings” presents pro forma closings, which use categories from the Policy Statement on Property that Becomes Used and Useful After Rate Effective Date issued under Docket U-190531 in January 2020 (“Policy Statement”). Therefore, only the categories available in PSE’s fixed asset accounting system have been provided in Attachments A through C as the Policy Statement categories did not exist for the years 2017 – 2019 and PSE does not currently track its capital closings for those categories. The categories that are similar between this response and the cited exhibit is the WBS Element, which is the master data within PSE’s budgeting system that is used for the tracking of capital projects. The detail supporting the cited exhibit can be found in the work paper of Joshua A Kensok titled *NEW-PSE-WP-JAK-Plant-Closings-Exhibit.xlsx*. Within this work paper, the WBS Element is contained in Column B of the tab titled “Plant Closing Detail fr JAK wp”. In the additional detail provided in this Response (the cited SEF work papers and the Attachments to this Response), the WBS Element is included in the columns labeled “funding_project”.

ATTACHMENTS A – C to PSE’s Response to AWEC Data Request No. 077

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA Request No. 122:

RY1, O&M (pro forma) - RY2, O&M (pro forma) - RY3, O&M (pro forma)

Reference Free workpaper “NEW-PSE-WP-SEF-6E-11G-OM-22GRC-01-2022” tab “2021-2026 Opex Data Table”: Please provide the workpapers, with all formulas intact, used to derive the hardcoded forecast values in the referenced tab.

Response:

The hardcoded forecast values in tab “2021-2026 Opex Data Table” in the workpaper of Susan E. Free, entitled *NEW-PSE-WP-SEF-6E-11G-OM-22GRC-01-2022* represents Puget Sound Energy's (“PSE”) board approved operations and maintenance (“O&M”) forecast that is maintained in a separate budget system.

Please reference the Prefiled Direct Testimony of Joshua A. Kensok, Exh. JAK-1T, starting on page 16, for testimony related to the methodology used to calculate the O&M forecast. The O&M forecast on tab “2021-2026 Opex Data Table” of the referenced work paper is a consolidation of various data sources that include in some instances baseline cost escalations, specific estimates taken from business cases, other testimony, or the prior year’s approved plan. There are no work papers with formulas that derive these hardcoded values outside of what has been provided.

Please reference the Prefiled Direct Testimony of Mark A. Carlson, Exh. MAC-1CT, starting on page 2 for a detailed discussion of the process used to develop the production O&M portion of PSE’s forecast.

Please see PSE's Response to WUTC Staff Data Request No. 229 for additional detail related to the Clean Energy Implementation Plan (CEIP) O&M included in PSE’s forecast.

Please also see PSE's Response to Public Counsel Data Request No. 296 for additional detail related to the work paper of workpaper of Susan E. Free referenced above.

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA Request No. 126:

RY1, O&M (pro forma) - RY2, O&M (pro forma) - RY3, O&M (pro forma)

Reference Free workpaper "NEW-PSE-WP-SEF-6E-11G-OM-22GRC-01-2022."
Please provide historical annual O&M expenses for GAS FERC account 892 -
Distribution Maint Services by cost center over the period 2015 through 2021.

Response:

Attached as Attachment A to Puget Sound Energy's ("PSE") Response to AWEC Data Request No. 126, please find an MS Excel file, which provides historical annual O&M expenses for Gas FERC account 892 - Distribution Maint Services by cost center for 2015 through 2021.

During 2018, as a part of system upgrades, PSE changed its master data structure for accounting, budgeting, and reporting. As part of this change, the cost center field was repurposed. For elements that were not converted to the new master data structure, the cost center field will show as not assigned in Attachment A, which impacts charges mostly in 2016 and 2017. PSE has provided the WBS element and WBS Description for all periods instead as the next best alternative to cost center.

**ATTACHMENT A to PSE's Response to
AWEC Data Request No. 126**

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

AWEC DATA Request No. 131:

RY1, O&M (pro forma) - RY2, O&M (pro forma) - RY3, O&M (pro forma)

Reference Free workpaper "NEW-PSE-WP-SEF-6E-11G-OM-22GRC-01-2022."
Please provide historical annual O&M expenses for FERC account 9302 - Misc. General Expenses by cost center over the period 2015 through 2021.

Response:

Attached as Attachment A to Puget Sound Energy's ("PSE") Response to AWEC Data Request No. 131 please find an MS Excel file, which provides historical annual O&M expenses for FERC account 9302 - Misc. General Expenses by cost center for 2015 through 2021.

During 2018, as part of system upgrades, PSE changed the master data structure for accounting, budgeting, and reporting. As part of this, the cost center field was repurposed. For elements that were not converted to the new master data structure, the cost center field will show as not assigned in Attachment A, which impacts charges mostly in 2016 and 2017. PSE has provided the WBS element and WBS Description for all periods instead as the next best alternative to cost center.

**ATTACHMENT A to PSE's Response to
AWEC Data Request No. 131**

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**Dockets UE-220066 & UG-220067
Puget Sound Energy
2022 General Rate Case**

PUBLIC COUNSEL DATA REQUEST NO. 296:

Re: O&M (pro forma) - RY1, RY2, RY3. Susan E. Free, Workpaper SEF-6E-11GOM-22GRC-01-2022

In the excel file supporting the Pro Forma O&M Adjustment (6.22/11.22), the cells are hard coded. For each adjustment shown in this workpaper, please identify where in the underlying workpaper (NEW-PSE-WP-SEF-6E-11G-OM-22GRC-01-2022) the total adjustment by account is calculated, and provide all underlying workpapers that have not previously been provided.

Response:

Puget Sound Energy ("PSE") notes that cells which contain source information, such as PSE's Five Year Plan O&M data, test year income statement data and reconciliations, are hard coded information, but all other data is formula driven.

Hard coded, source detail is found on several tabs as detailed below:

- Tab "O&M_RECON", line 2 within *NEW-PSE-WP-SEF-6E-11G-OM-22GRC-01-2022* was hard coded as an internal check total to the total O&M Plan amounts in the Fourth Exhibit to the Prefiled Direct Testimony of Joshua A. Kensok, Exh JAK-5, page 6. All other lines on the "O&M_RECON" tab are formulas, including line 4, which calculates and ties to the total O&M plan amounts hard coded on line 2.
- Column C in Tabs "ISxFERC_E" and "ISxFERC_G" contain source detail from PSE's test year income statement in work paper *NEW-PSE-WP-SJK-3.01E-3.01G-IncSt-22GRC-01-2022.xlsx* tab "Unallocated Detail". All other information within these tabs is formula driven.
- Tab "PTAX TY" presents test year detail from PSE general ledger FERC based accounting system.

- Tab “Cleaning” allocates WBS elements¹ within the board approved O&M forecast that have no FERC history to FERC accounts based on PSE’s methodology for clearing accounts. See the discussion in the next bullet for the source of hard coded numbers within the “Cleaning” tab.
- Tabs which include “Allocation” in their names as well as the “EXBENTAX_LaborOnly” tab include FERC account and electric and gas allocations to assign the board approved O&M forecast to FERC accounts based on historical actual postings to the WBS elements. The source data is contained on tab “EXBENTAX_Allocation” columns A-G and is an output from PSE accounting and budgeting systems. Subsets of this information have been utilized on all other “Allocation” tabs.
- Tab “2021-2026 Opex Data Table” contains PSE’s total O&M Plan source detail from Exh. JAK-5, page 5.
- Column C in Tabs “Total IS Gas”, “Total IS Electric”, “Incremental_G”, “Incremental_E”, “PROD_G”, “PROD_E”, “NONPROD_G”, “NONPROD_E”, “INJ_G”, “INJ_E” and “W_C.99999.04.01.05 STORM” contain source detail from PSE’s test year income statement in work paper *NEW-PSE-WP-SJK-3.01E-3.01G-IncSt-22GRC-01-2022.xlsx* tab “Unallocated Detail”. All other information within these tabs is formula driven.
- Tab “Prod Opex” presents a view of the board approved O&M forecast source detail only related to Production O&M forecasted costs in alignment with the Second Exhibit to the Prefiled Direct Testimony of Mark A. Carlson, Exh. MAC-3.
- Tab “NonProd Opex” presents a view of the total board approved O&M forecast less Production O&M detail from Prod Opex tab.
- Tabs “Incentive_Opex”, “Incentive_G” and “Incentive_E” presents the Incentive Detail portion of the total board approved O&M forecast by WBS in order to appropriately complete Adjustments Nos. 6.11 and 11.11 - Incentive Pay. This data is a subset of that contained in the “2021-2026 Opex Data Table” tab.
- Tab “A_63300158 OPEX” presents cost element 63300158 - Planning - Injuries & Damage Claims from the board approved O&M forecast which is utilized to complete Adjustment Nos. 6.10 and 11.10 - Injuries and Damages. This data is a subset of that contained in the “2021-2026 Opex Data Table” tab.
- Tab “TY excl BENTAX” presents test year detail from PSE accounting systems.

¹ WBS stands for Work Break Down Structure which is the level at which projects and budgeted amounts are managed within PSE’s budgeting system.

- Tab “Benefits – T. Hunt ’21 Forecast” details, by percent, the 2021 budgeted benefits.

For further information, please refer to the Prefiled Direct Testimony of Susan E. Free, Exh. SEF-1T, page 105 and the supporting work paper for the Sixteenth Exhibit to Ms. Free’s Testimony, Exh. SEF-17, which demonstrates the calculations of PSE’s O&M in the Rate Years.