

**EXH. RJA-8
DOCKETS UE-190529/UG-190530
UE-190274/UG-190275
2019 PSE GENERAL RATE CASE
WITNESS: RONALD J. AMEN**

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

PUGET SOUND ENERGY,

Respondent.

**Docket UE-190529
Docket UG-190530 (*Consolidated*)**

In the Matter of the Petition of

PUGET SOUND ENERGY

**For an Order Authorizing Deferral
Accounting and Ratemaking Treatment
for Short-life IT/Technology Investment**

**Docket UE-190274
Docket UG-190275 (*Consolidated*)**

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

RONALD J. AMEN

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 15, 2020

LINE NO.	Line Description	Attrition Base Year (SEF-9 page 1)				Escalation				Trended Costs				Rate Year Revenue & Costs				
		a	b	c	d	e = Σ a thru d	f	g	h	i	j = Σ g thru i	k	l	m	n			
1	Operating Revenues:																	
2	Sales to Customers	\$ 1,285,578,905				\$ 1,285,578,905												\$ 1,330,085,064
3	Sales from Resale-Firm	327,360				327,360												336,413
4	Sales to Other Utilities																	
5	Other Operating Revenues	52,105,314				52,105,314												53,546,277
6	Total Operating Revenues	1,338,011,579				1,338,011,579												1,383,967,753
7	Operating Revenue Deductions:																	
8	Power Costs:																	
9	Fuel																	
10	Purchased and Interchanged																	
11	Wheeling																	
12	Residential Exchange																	
13	Total Production Expenses																	
14	Other Power Supply Expenses	\$ 127,132,038	\$ (18,854,857)			\$ 108,277,181												\$ 113,932,289
15	Transmission Expense	24,319,869				24,319,869												25,658,059
16	Distribution Expense	83,321,444				83,321,444												87,906,170
17	Customer Account Expenses	46,156,575				46,156,575												48,840,422
18	Customer Service Expenses	4,015,681				4,015,681												4,249,179
19	Conservation Amortization																	
20	Admin & General Expense	124,099,219				124,099,219												133,012,731
21	Depreciation	341,356,196	(42,298,713)			299,057,483												399,268,795
22	Amortization	75,292,958			(6,449,029)	68,843,929												92,202,251
23	Amortiz Of Property Gain/Loss	43,150,399				43,150,399												43,150,399
24	Other Operating Expenses	12,818,325				12,818,325												12,818,325
25	Asc 815																	
26	Taxes Other Than F.I.T.	57,992,756				57,992,756												59,175,488
27	Federal Income Taxes	84,057,444				84,057,444												74,132,421
28	Deferred Income Taxes	(51,808,801)				(51,808,801)												(58,908,382)
29	Total Operating Rev. Deduct.	971,904,104	(61,153,570)		(6,449,029)	898,862,987												1,035,438,148
30	Net Operating Income	366,107,475				366,107,475												348,529,605
31	Rate Base	5,203,693,617				5,138,329,714												5,170,759,872
32	Rate of Return	7.04%				8.55%												6.61%
33	Rate Base:																	
34	Gross Utility Plant in Service	10,567,150,332				10,491,570,194												11,760,055,736
35	Accumulated Depreciation	(4,242,911,054)				(4,237,309,568)												(5,236,811,680)
35	Non-plant DFIT	(23,695,576)				(23,695,576)												(23,695,576)
36	Deferred Debits	281,073,578				281,073,578												281,073,578
37	Deferred Taxes	(1,417,003,605)				(1,412,388,855)												(1,302,308,795)
38	Allowance for Working Capital	145,303,205				145,303,205												145,303,205
39	Other	(106,223,264)				(106,223,264)												(106,223,264)
40	Total Rate Base	5,203,693,617				5,138,329,714												5,170,759,872
41	Gross Plant																	
42	Total Production	\$ 4,226,607,969				4,226,607,969												\$ 4,373,337,306
43	Transmission	1,537,389,479				1,537,389,479												1,735,183,366
44	Distribution	3,905,799,564				3,862,713,017												4,383,988,849
45	Intangible Plant	381,682,361				349,188,770												608,909,039
46	General Plant	515,670,959				515,670,959												658,637,176
47	Total	10,567,150,332				10,491,570,194												11,760,055,736

