

**EXH. JAP-19
DOCKETS UE-190529/UG-190530
UE-190274/UG-190275
2019 PSE GENERAL RATE CASE
WITNESS: JON A. PILIARIS**

**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*)**

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

JON A. PILIARIS

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 15, 2020

Puget Sound Energy
2019 Gas General Rate Case Filing
Summary of Restated & Normalized Revenues by Rate Schedule
Test Year Ended December 31, 2018

Line	Rate Class	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Income Statement Revenue	Remove Municipal Taxes	Remove Property Tax	Remove ERF	Remove Decoupling	Remove CRM	Remove Other Riders/Trackers	Other Adjustments	Other Adjustments	2018 Tax Reform Adjustment (1)	PGA Adjustment Sch. 101 (2)	Weather Normalization Adjustment	Total Adjustments	
1	Residential Lighting (16)	\$ 8,968	\$ (242)	\$ 0	\$ 32,097	\$ (67)	\$ 220	\$ (127)	\$ (91)	\$ (8,437,603)	\$ (24,374,015)	\$ (451)	\$ (1,113)		
2	Residential (23)	\$ 598,963,981	\$ (15,094,732)	\$ (34,930,029)	\$ 4,030,617	\$ (1,613,737)	\$ (2)	\$ 109	\$ (2)	\$ (2,188,480)	\$ (10,075,087)	\$ -	\$ (83,302,240)		
3	Residential (53)	\$ 344	\$ (2)	\$ 0	\$ 0	\$ (1)	\$ (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102		
4	Commercial & Industrial (31)	\$ 196,614,898	\$ (10,617,509)	\$ (5,785,530)	\$ 11,010	\$ (5,449,312)	\$ 1,915,857	\$ (452,761)	\$ (602)	\$ (320,346)	\$ (3,247,462)	\$ -	\$ (28,040,793)		
5	Transportation - Commercial & Industrial (31T)	\$ 26,569	\$ (690)	\$ (903)	\$ 6	\$ (1,038)	\$ (295)	\$ (47)	\$ (1,030)	\$ (80)	\$ (3,247,462)	\$ -	\$ (4,862)		
6	Large Volume (41)	\$ 40,031,638	\$ (2,127,065)	\$ (583,732)	\$ 2,228	\$ (1,343,696)	\$ 647,074	\$ 1,454,130	\$ -	\$ (320,346)	\$ (3,247,462)	\$ 803,210	\$ (4,970,664)		
7	Transportation - Large Volume (41T)	\$ 5,150,990	\$ (270,076)	\$ (188,448)	\$ 1,096	\$ (437,306)	\$ 79,811	\$ 8,798	\$ 15,141	\$ (80,789)	\$ -	\$ 16,506	\$ (1,014,887)		
8	Compressed Natural Gas Service (54)	\$ 319,619	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (319,619)	\$ -	\$ -	\$ -	\$ -	\$ (319,619)		
9	Interruptible (85)	\$ 6,851,143	\$ (351,966)	\$ (66,068)	\$ 495	\$ -	\$ (31,801)	\$ 190,579	\$ 28,119	\$ (30,405)	\$ (702,977)	\$ 18,393	\$ (945,633)		
10	Transportation - Interruptible (85T)	\$ 8,042,475	\$ (465,620)	\$ (315,943)	\$ 1,580	\$ -	\$ (132,991)	\$ (33,448)	\$ 9,906	\$ (131,702)	\$ -	\$ 15,140	\$ (1,053,079)		
11	Limited Interruptible (86)	\$ 5,374,390	\$ (307,986)	\$ (94,256)	\$ 435	\$ (192,691)	\$ (33,994)	\$ 109,924	\$ (13,864)	\$ (47,247)	\$ (430,072)	\$ 24,168	\$ (985,584)		
12	Transportation - Limited Interruptible (86T)	\$ 90,993	\$ (5,730)	\$ (3,013)	\$ 25	\$ (7,680)	\$ (1,109)	\$ 165	\$ (899)	\$ (1,611)	\$ -	\$ -	\$ (19,791)		
13	Non-Exclusive Interruptible (87)	\$ 8,838,938	\$ (436,912)	\$ (68,648)	\$ 315	\$ -	\$ (32,071)	\$ 179,240	\$ (117,289)	\$ (20,971)	\$ (1,127,538)	\$ 23,756	\$ (1,600,118)		
14	Transportation - Non-Exclusive Interruptible (87T)	\$ 4,358,879	\$ (284,229)	\$ (300,086)	\$ 1,134	\$ -	\$ (140,623)	\$ 3,570	\$ 21,797	\$ (66,472)	\$ -	\$ 10,471	\$ (756,439)		
15	Contracts	\$ 1,983,851	\$ (113,937)	\$ (123,877)	\$ 550	\$ -	\$ (65,416)	\$ 8,178	\$ 33,093	\$ (15,748)	\$ -	\$ -	\$ (264,636)		
16	Total Revenue From Sales/Transport Schedules	\$ 876,657,676	\$ (41,329,081)	\$ (22,625,480)	\$ 50,971	\$ (42,361,751)	\$ (6,980,521)	\$ 7,060,746	\$ (956,952)	\$ (11,344,069)	\$ (39,957,603)	\$ 35,164,424	\$ (123,279,355)		
17	Rentals	\$ 5,803,926	\$ (308,145)	\$ (242,194)	\$ 311	\$ -	\$ -	\$ 48,508	\$ 107,413	\$ (99,439)	\$ -	\$ -	\$ (493,546)		
18	Decoupling Deferral Revenue	\$ 9,553,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (9,553,392)	\$ -	\$ -	\$ -	\$ -	\$ (9,553,392)		
19	Decoupling Amortization Revenue	\$ (40,460,165)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,460,165		
20	Tax Reform Deferral	\$ (10,523,931)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,523,931		
21	PGA Curtailment & Entitlement Revenue	\$ 3,747,914	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,747,914)		
22	Other Operating Revenue	\$ 5,968,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (981,624)	\$ -	\$ -	\$ -	\$ (928,952)		
23	Total Other Operating Revenue	\$ (25,909,999)	\$ (308,145)	\$ (242,194)	\$ 311	\$ 40,460,165	\$ -	\$ 52,672	\$ 101,180	\$ (99,439)	\$ -	\$ -	\$ 36,260,293		
24	Total Operating Revenue	\$ 850,747,677	\$ (41,637,227)	\$ (22,867,674)	\$ 51,283	\$ (1,901,586)	\$ (6,980,521)	\$ 7,161,926	\$ (849,579)	\$ (11,443,508)	\$ (39,957,603)	\$ 35,164,424	\$ (87,019,063)		
27	Gas Revenue (Sch. 101) Total in Above	\$ 335,451,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,951,877)	\$ -	\$ -	\$ -	\$ (27,521,077)		
28	Gas Cost (Sch. 101)	\$ 320,201,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,000)	\$ (4,375,431)	\$ -	\$ -	\$ -	\$ (26,273,555)		

(1) Tax Reform rates effective May 1, 2018 (UG-180283)
(2) PGA rates effective November 1, 2018 (UG-180794)

Line	Rate Class	Total Adjusted Revenue
	A	O
1	Residential Lighting (16)	\$ 7,855
2	Residential (23)	\$ 515,661,740
3	Residential (53)	\$ 446
4	Commercial & Industrial (31)	\$ 168,574,105
5	Transportation - Commercial & Industrial (31T)	\$ 21,708
6	Large Volume (41)	\$ 35,060,973
7	Transportation - Large Volume (41T)	\$ 4,136,102
8	Compressed Natural Gas Service (54)	\$ -
9	Interruptible (85)	\$ 5,905,511
10	Transportation - Interruptible (85T)	\$ 6,989,396
11	Limited Interruptible (86)	\$ 4,388,806
12	Transportation - Limited Interruptible (86T)	\$ 71,202
13	Non-Exclusive Interruptible (87)	\$ 7,238,821
14	Transportation - Non-Exclusive Interruptible (87T)	\$ 3,602,441
15	Contracts	\$ 1,719,216
16	Total Revenue From Sales/Transport Schedules	<u>\$ 763,378,320</u>
17	Rentals	\$ 5,310,381
18	Decoupling Deferral Revenue	\$ -
19	Decoupling Amortization Revenue	\$ -
20	Tax Reform Deferral	\$ -
21	PGA Curtailment & Entitlement Revenue	\$ -
22	Other Operating Revenue	\$ 5,039,913
23	Total Other Operating Revenue	<u>\$ 10,350,294</u>
24	Total Operating Revenue	<u>\$ 763,728,614</u>
25	Gas Revenue (Sch. 101) Total in Above	\$ 307,930,574
26	Gas Cost (Sch. 101)	\$ 283,927,793

(1) Tax Reform rates effective May 1, 2018 (UG-180283)

(2) PGA rates effective November 1, 2018 (UG-180794)

Puget Sound Energy
2019 Gas General Rate Case Filing
Summary of Restated & Normalized Margin Revenues by Rate Schedule
Test Year Ended December 31, 2018

Line	Rate Class	B		C		D = B - C
		Total Adjusted Revenue	Total Adjusted Gas Revenue Sch. 101	Total Adjusted Gas Revenue Sch. 101	Total Adjusted Margin Revenue	
	A					
1	Residential Lighting (16)	\$ 7,855	\$ 3,068	\$ 3,068	\$ 4,787	
2	Residential (23)	\$ 515,661,740	\$ 200,185,047	\$ 200,185,047	\$ 315,476,694	
3	Residential (53)	\$ 446	\$ 401	\$ 401	\$ 45	
4	Commercial & Industrial (31)	\$ 168,574,105	\$ 74,932,118	\$ 74,932,118	\$ 93,641,987	
5	Transportation - Commercial & Industrial (31T)	\$ 21,708	\$ 25	\$ 25	\$ 21,682	
6	Large Volume (41)	\$ 35,060,973	\$ 19,683,272	\$ 19,683,272	\$ 15,377,701	
7	Transportation - Large Volume (41T)	\$ 4,136,102	\$ 14,345	\$ 14,345	\$ 4,121,757	
8	Compressed Natural Gas Service (54)	\$ -	\$ -	\$ -	\$ -	
9	Interruptible (85)	\$ 5,905,511	\$ 4,353,167	\$ 4,353,167	\$ 1,552,344	
10	Transportation - Interruptible (85T)	\$ 6,989,396	\$ 52,341	\$ 52,341	\$ 6,937,054	
11	Limited Interruptible (86)	\$ 4,388,806	\$ 2,470,482	\$ 2,470,482	\$ 1,918,324	
12	Transportation - Limited Interruptible (86T)	\$ 71,202	\$ 246	\$ 246	\$ 70,956	
13	Non-Exclusive Interruptible (87)	\$ 7,238,821	\$ 6,165,755	\$ 6,165,755	\$ 1,073,066	
14	Transportation - Non-Exclusive Interruptible (87T)	\$ 3,602,441	\$ 70,307	\$ 70,307	\$ 3,532,134	
15	Contracts	\$ 1,719,216	\$ -	\$ -	\$ 1,719,216	
16	Total Margin Revenue From Sales/Transport Schedules	\$ 753,378,320	\$ 307,930,574	\$ 307,930,574	\$ 445,447,746	
17						
18	Rentals	\$ 5,310,381	\$ -	\$ -	\$ 5,310,381	
19	Other Operating Revenue	\$ 5,039,913	\$ -	\$ -	\$ 5,039,913	
20	Total Other Operating Revenue Margin	\$ 10,350,294	\$ -	\$ -	\$ 10,350,294	
21						
22	Total Margin Revenue	\$ 763,728,614	\$ 307,930,574	\$ 307,930,574	\$ 455,798,040	

Puget Sound Energy
2019 Gas General Rate Case Filing
Summary of Restated & Normalized Gas Revenues & Cost by Rate Schedule
Test Year Ended December 31, 2018

Line	Rate Class	B		C	
		Gas Revenue (1)	Total Adjusted Sch. 101	Gas Cost (1)	Total Adjusted Sch. 101
1	Residential Lighting (16)	\$ 3,068	\$ 3,068	\$ 2,924	\$ 2,924
2	Residential (23)	\$ 200,185,047	\$ 200,185,047	\$ 191,084,334	\$ 191,084,334
3	Residential (53)	\$ 401	\$ 401	\$ 401	\$ 401
4	Commercial & Industrial (31)	\$ 74,932,118	\$ 74,932,118	\$ 71,525,578	\$ 71,525,578
5	Transportation - Commercial & Industrial (31T)	\$ 25	\$ 25	\$ 25	\$ 25
6	Large Volume (41)	\$ 19,683,272	\$ 19,683,272	\$ 18,778,607	\$ 18,778,607
7	Transportation - Large Volume (41T)	\$ 14,345	\$ 14,345	\$ 14,345	\$ 14,345
8	Interruptible (85)	\$ 4,353,167	\$ 4,353,167	\$ 4,155,128	\$ 4,155,128
9	Transportation - Interruptible (85T)	\$ 52,341	\$ 52,341	\$ 52,341	\$ 52,341
10	Limited Interruptible (86)	\$ 2,470,482	\$ 2,470,482	\$ 2,358,000	\$ 2,358,000
11	Transportation - Limited Interruptible (86T)	\$ 246	\$ 246	\$ 246	\$ 246
12	Non-Exclusive Interruptible (87)	\$ 6,165,755	\$ 6,165,755	\$ 5,885,556	\$ 5,885,556
13	Transportation - Non-Exclusive Interruptible (87T)	\$ 70,307	\$ 70,307	\$ 70,307	\$ 70,307
14	Contracts	\$ -	\$ -	\$ -	\$ -
15	Total	\$ 307,930,574	\$ 307,930,574	\$ 293,927,793	\$ 293,927,793

(1) Restated & Normalized Gas Revenue and Cost at Current Schedule 101 Rates Effective November 1, 2018.

Puget Sound Energy
2019 Gas General Rate Case Filing
Adjustments to Volume (Therms) by Rate Schedule
Test Year Ended December 31, 2018

Line	Rate Class	Volume Sales of Gas Report	Restating Adjustment	Weather Normalization Adjustment	Total Adjustments	Restated Normalized Volume
	A	B	C	D	E	F = B + E
1	Residential Lighting (16)	9,386	-	-	-	9,386
2	Residential (23)	571,255,277	-	41,587,358	41,587,358	612,842,635
3	Residential (53)	83	-	-	-	83
4	Commercial & Industrial (31)	225,028,030	-	10,067,874	10,067,874	235,095,904
5	Transportation - Commercial & Industrial (31T)	36,227	-	127	127	36,354
6	Large Volume (41)	63,637,112	-	2,384,614	2,384,614	66,021,726
7	Transportation - Large Volume (41T)	20,335,039	-	158,198	158,198	20,493,237
8	Interruptible (85)	15,718,462	-	56,644	56,644	15,775,106
9	Transportation - Interruptible (85T)	74,456,073	-	317,144	317,144	74,773,217
10	Limited Interruptible (86)	8,838,280	-	58,423	58,423	8,896,703
11	Transportation - Limited Interruptible (86T)	351,288	-	-	-	351,288
12	Non-Exclusive Interruptible (87)	22,718,559	-	80,417	80,417	22,798,976
13	Transportation - Non-Exclusive Interruptible (87T)	99,907,510	-	530,712	530,712	100,438,222
14	Contracts	35,648,418	-	1,442,449	1,442,449	37,090,867
15	Total	1,137,939,745	-	56,683,960	56,683,960	1,194,623,705