

**EXHIBIT NO. ___(JAP-20)
DOCKETS UE-17___/UG-17___
2017 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-17___

Docket UG-17___

**NINETEENTH EXHIBIT (NONCONFIDENTIAL) TO THE
PREFILED DIRECT TESTIMONY OF**

JON A. PILIARIS

ON BEHALF OF PUGET SOUND ENERGY

JANUARY 13, 2017

Puget Sound Energy
Lighting Schedules
Classification of Lighting Costs
2017 General Rate Case
Test year ending September 30, 2016

Description	Total	Capital		Distribution O&M Components	A&G			Production / Transmission Components (Demand Related)	Production / Transmission Components (Energy Related)
		Capital (Lamps)	Capital (Pole)		Demand Related Overheads	Energy Related Overheads	Customer Related Overheads		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Ratebase items									
Direct Capital									
Street Lights Plant FERC 373	\$ 52,258,331	\$ 21,774,854	\$ 30,483,477						
Street Lights Plant FERC 373 Accum Depreciation	\$ (20,159,020)	\$ (8,399,803)	\$ (11,759,216)						
Other Direct Plant	\$ 51,044,820	\$ 32,327,211						\$ 18,717,608	
Other Direct Depreciation	\$ (19,830,869)	\$ (12,353,209)						\$ (7,477,660)	
Other Ratebase - Indirect	\$ 9,933,263	\$ 9,993,955						\$ (60,692)	
Total Plant	\$ 73,246,524	\$ 43,343,006.68	\$ 18,724,260.59	\$ -	\$ -	\$ -	\$ -	\$ 11,179,257	
Rate of Return	7.74%								
Return on Ratebase	\$ 5,669,281	\$ 3,354,749	\$ 1,449,258	\$ -	\$ -	\$ -	\$ -	\$ 865,274	
Expense									
O&M Direct - a/c 585	\$ 544,593			\$ 544,593					
O&M Direct - a/c 596	\$ 2,558,445			\$ 2,558,445					
O&M Direct - a/c 911 (1)	\$ -				\$ -	\$ -	\$ -		
Other O&M Expense Exp	\$ 3,827,631			\$ 507,188					\$ 3,320,443
Depreciation Expense - Direct	\$ 4,829,425	\$ 1,551,399	\$ 2,171,864					\$ 1,106,163	
Other A&G Expense	\$ 1,483,047				\$ 69,161	\$ 165,186	\$ 1,248,700		
Subtotal Expense	\$ 13,243,141	\$ 1,551,399	\$ 2,171,864	\$ 3,610,225	\$ 69,161	\$ 165,186	\$ 1,248,700	\$ 1,106,163	\$ 3,320,443
% to total		12%	16%	27%	1%	1%	9%	8%	25%
Indirect Expenses (Taxes, etc)	\$ 1,494,931	\$ 201,259	\$ 126,474	\$ 468,345	\$ 659	\$ 3,988	\$ 119,954	\$ 143,500	\$ 430,753
Total Expense	\$ 14,738,072	\$ 1,752,658	\$ 2,298,338	\$ 4,078,571	\$ 69,819	\$ 169,174	\$ 1,368,654	\$ 1,249,663	\$ 3,751,196
Total Cost of Service	\$ 20,407,353	\$ 5,107,406	\$ 3,747,596	\$ 4,078,571	\$ 69,819	\$ 169,174	\$ 1,368,654	\$ 2,114,937	\$ 3,751,196
Allocate Deficiency	\$ 1,947,332	\$ 487,364	\$ 357,607	\$ 389,190	\$ 6,662	\$ 16,143	\$ 130,601	\$ 201,814	\$ 357,951
Allocate Proforma Revenue	\$ 17,167,097	\$ 4,296,458.16	\$ 3,152,556.90	\$ 3,430,979.79	\$ 58,733.41	\$ 142,312.73	\$ 1,151,340.68	\$ 1,779,129.88	\$ 3,155,585.46
	2.9696%	2.970%	2.970%	2.970%	2.970%	2.970%	2.970%	2.970%	2.970%
Adjustment to Proforma Revenue (Unbilled Removed)	\$ 509,801.00	\$ 127,589.35	\$ 93,619.59	\$ 101,887.75	\$ 1,744.17	\$ 4,226.18	\$ 34,190.67	\$ 52,833.75	\$ 93,709.53
Adjusted Proforma Revenue	\$ 17,676,898.00	\$ 4,424,047.50	\$ 3,246,176.49	\$ 3,532,867.54	\$ 60,477.58	\$ 146,538.91	\$ 1,185,531.35	\$ 1,831,963.64	\$ 3,249,294.99
Revenue Required from Rates	\$ 19,624,229.68	\$ 4,911,411.73	\$ 3,603,783.48	\$ 3,922,057.14	\$ 67,139.94	\$ 162,682.00	\$ 1,316,132.48	\$ 2,033,777.38	\$ 3,607,245.52
Adjustment to Proposed Revenue Recovery (Rate Spread)	\$ (476,183.75)	\$ (119,175.86)	\$ (87,446.14)	\$ (95,169.08)	\$ (1,629.16)	\$ (3,947.49)	\$ (31,936.08)	\$ (49,349.80)	\$ (87,530.15)
Total Revenue Required from Rates	\$ 19,148,045.93	\$ 4,792,235.87	\$ 3,516,337.34	\$ 3,826,888.06	\$ 65,510.78	\$ 158,734.51	\$ 1,284,196.40	\$ 1,984,427.58	\$ 3,519,715.38

(1) lighting admin programs that serve all lighting customers, regardless of whether PSE or customer maintained