

EXHIBIT NO. _____ (CEL-4)

DOCKET NO. UE-92 _____

WITNESS: C.E. LYNCH

**BEFORE THE
WASHINGTON UTILITIES & TRANSPORTATION
COMMISSION**

COMPLAINANT

VS.

PUGET SOUND POWER & LIGHT COMPANY

RESPONDENT

EXHIBIT

UE-921262;-920433;
-920499

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REVISED 2/5/93

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WITNESS: C. E. LYNCH

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WASHINGTON UTILITIES & TRANSPORTATION
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COMPLAINANT

VS.

PUGET SOUND POWER & LIGHT COMPANY

RESPONDENT

EXHIBIT

RECEIVED
RECORDS MANAGEMENT
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STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Cost of Service Report

Exhibit No. ____ (CEL-4)

Puget Sound Power & Light
Company

Cost Based Basic Charge

Description	Category	Category	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	ID #	Classification 2		Class Residential	Class Sec kW<=50	Class Sec 50<kW<=350	Class Sec kW>350	Class Primary Svc	Class High Volt Svc	Class Lighting	Class Firm Resale
PLANT INVESTMENT											
1 Meters (Account 370)	ID370.00	*	48,857,883	28,769,450	10,407,700	5,196,190	489,049	3,729,185	250,049	0	16,259
2 Service (Account 369)	ID369.UG	*	70,699,023	63,096,984	7,061,694	496,301	44,044	0	0	0	0
3 Service (Account 369)	ID369.OH	*	38,068,704	33,975,299	3,802,450	267,239	23,716	0	0	0	0
4 Subtotal Meter & Service	(1+2+3)		157,625,610	125,841,734	21,271,844	5,959,730	556,808	3,729,185	250,049	0	16,259
5 General Plant (GP.T)	GP.T	*	219,913,118	141,093,609	23,417,287	20,359,701	10,672,193	11,263,804	9,964,598	2,438,643	703,282
6 Prod, Trans & Dist Plant	PTDP.T	*	2,447,535,593	1,426,697,084	253,162,069	266,407,361	145,614,041	153,399,475	164,935,673	26,845,543	10,474,348
7 Total Related Other Plant	((4/6)*5)		15,199,077	12,445,154	1,967,628	455,462	40,809	273,826	15,107	0	1,092
8 Total Distribution Plant	DP.T	*	1,225,297,369	806,179,902	129,655,001	128,055,410	63,607,459	62,037,051	9,190,101	23,163,510	3,408,936
9 Distribution Accum Depreciation	ID108.50	*	-389,795,694	-256,464,645	-41,246,282	-40,737,415	-20,235,018	-19,735,434	-2,923,586	-7,368,853	-1,084,462
10 Distribution Related Accum Depr	((4/8)*9)		-50,144,386	-40,033,193	-6,767,070	-1,895,929	-177,134	-1,186,341	-79,546	0	-5,172
11 General Accum Depreciation	ID108.60	*	-74,335,088	-47,692,498	-7,915,517	-6,881,991	-3,607,418	-3,807,394	-3,368,236	-824,311	-237,724
12 General Related Accum Depr	((7/5)*11)		-5,137,596	-4,206,714	-665,098	-153,955	-13,794	-92,559	-5,106	0	-369
13 Net Plant Investment	(4+7+10+12)		117,542,706	94,046,980	15,807,304	4,365,307	406,689	2,724,112	180,503	0	11,810
EXPENSES:											
14 Supervision & Eng (Account 580)	ID580.00	CUST	1,113,935	704,324	189,243	94,367	8,858	67,555	4,529	44,765	294
15 Meters (Account 586)	ID586.00	CUST	1,708,003	1,005,740	363,839	181,652	17,096	130,367	8,741	0	568
16 Custmer Installation (Account 587)	ID587.00	CUST	1,468,007	864,420	312,715	156,127	14,694	112,049	7,513	0	489
17 Supervision & Eng (Account 590)	ID590.00	CUST	9,615	-3	-1	-1	0	0	0	9,620	0
18 Meters (Account 597)	ID597.00	CUST	-283	-167	-60	-30	-3	-22	-1	0	0
19 Supervision (Account 901)	ID901.00	CUST	1,640,121	1,382,474	200,015	23,951	2,190	14,303	11,157	5,610	420
20 Meter Reading (Account 902)	ID902.00	*	3,281,222	2,735,788	429,121	82,237	7,611	11,475	14,334	0	656
21 Records & Collections (Account	ID903.00	*	15,500,150	13,090,373	1,875,261	192,348	17,451	155,300	119,477	45,554	4,387
22 Supervision & Eng (Account 907)	ID907.00	*	450,315	400,646	44,840	3,151	280	330	15	1,048	5
23 Subtotal	(14+15+16+17+18+19+20+21+22)		25,171,084	20,183,595	3,414,972	733,803	68,178	491,356	165,765	106,597	6,819
24 Total Admin & General	AGE.T	*	71,365,073	43,321,988	7,686,267	6,960,929	3,749,756	4,205,692	4,523,763	650,248	266,430
25 Total Prod, Tran, Dist & Customer	PTDC.T	*	645,980,101	331,433,982	67,890,195	72,179,013	42,809,931	46,861,341	78,220,768	2,876,299	3,708,571
26 Related Admin & General	((24/25)*23)		3,179,856	2,638,213	386,630	70,768	5,972	44,098	9,587	24,098	490

Cost of Service Report

Exhibit No. ___ (CEL-4)

Puget Sound Power & Light
Company

Cost Based Basic Charge

Description	Category	Category	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	ID #	Classification 2		Class	Class	Class	Class	Class	Class	Class	Class
				Residential	Sec kW<=50	Sec 50<kW<=350	Sec kW>350	Primary Svc	High Volt Svc	Lighting	Firm Resale
27 Distribution Depr Expense	ID403.05	*	37,957,567	24,974,042	4,016,485	3,966,932	1,970,448	1,921,799	284,693	717,565	105,603
28 Related Distribution Depr Expense	((4/8)*27)		4,882,965	3,898,357	658,964	184,622	17,249	115,524	7,746	0	504
29 General Depr Expense	ID403.06	*	8,262,031	5,300,820	879,776	764,904	400,949	423,176	374,365	91,619	26,422
30 Related General Depr Expense	((7/5)*29)		571,022	467,558	73,923	17,111	1,533	10,288	568	0	41
31 Total Plant in Service	EPIS.T	*	2,688,907,110	1,581,270,628	278,859,948	288,797,208	157,368,235	165,807,904	176,043,753	29,507,542	11,251,893
32 Property Tax (Account 236.10)	ID236.10	*	21,152,463	12,432,342	2,193,232	2,274,019	1,239,326	1,305,755	1,386,933	232,219	88,637
33 Related Property Taxes	((13/31)*32)	*	924,289	739,421	124,324	34,373	3,203	21,453	1,422	0	93
34 Total Related Expenses	(23+26+28+30+33)	*	34,729,216	27,927,143	4,658,813	1,040,677	96,135	682,718	185,088	130,695	7,947
35 Number of Customers	CUST1	*	768,064	683,348	76,479	5,375	477	563	25	1,788	9
36 Cost of Capital (Net of Tax)		0.0874	0.0874	0.0874	0.0874	0.0874	0.0874	0.0874	0.0874	0.0874	0.0874
37 Conversion Factor		0.6313845	0.6313845	0.6313845	0.6313845	0.6313845	0.6313845	0.6313845	0.6313845	0.6313845	0.6313845
38 FIT Rate		0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34	0.34
39 \$ per Customer for Plant Investment (((13*36)/37) / 12 Months)			1.77	1.59	2.38	9.37	9.84	55.82	83.29	0.00	15.14
40 \$ per Customer for Expenses (((34*(1.00-38)/37)/35)/ 12 Months)			3.94	3.56	5.31	16.87	17.56	105.63	644.92	6.37	76.92
41 TOTAL MONTHLY BASIC CHARGE	(39+40)		5.70	5.15	7.69	26.23	27.39	161.45	728.21	6.37	92.05

Cost of Service Report

Exhibit No.____ (CEL-4) Demand Summary

Puget Sound Power & Light
Company
Allocated Costs Versus Revenue -
Demand Related

Description	Category Reference ID #	Total Allocation	Summary Class Residential	Summary Class Sec kW<=50	Summary Class Sec 50<kW<=350	Summary Class Sec kW>350	Summary Class Primary Svc	Summary Class High Volt Svc	Summary Class Lighting	Summary Class Firm Resale
Operating Expense										
1 Operation & Maintenance Expense	OME.T	176,072,630	106,978,057	17,141,301	19,343,444	10,313,393	10,961,113	10,156,364	454,635	724,322
2 Depreciation & Amortization Expense	DAE.T	54,062,416	33,950,148	5,426,717	6,125,417	3,203,027	3,159,861	1,851,834	152,960	192,452
3 Taxes Other Than FIT	TOTF.T	29,893,756	18,464,342	3,056,365	3,541,022	1,843,158	1,710,823	1,121,151	94,538	62,356
4 Total Federal Income Tax	FIT.T	25,202,288	14,557,645	2,915,097	3,708,116	1,859,064	1,187,447	814,944	127,676	32,300
5 Total Operating Expense (OE.T)	(1+2+3+4)	285,231,089	173,950,192	28,539,480	32,717,999	17,218,642	17,019,244	13,944,293	829,809	1,011,430
6 Requested Return On Net Investment (RRB.T)	RRB.T	112,929,011	70,944,281	11,324,625	12,787,534	6,679,730	6,645,584	3,826,788	319,806	400,664
7 Total Cost of Service (TC.T)	(5+6)	398,160,100	244,894,474	39,864,104	45,505,533	23,898,371	23,664,828	17,771,081	1,149,615	1,412,094
8 Total Plant In Service	EP.T	1,610,267,088	1,014,928,306	162,162,518	183,107,089	95,479,755	94,583,766	49,750,532	4,605,402	5,649,720
9 Plant Held For Future Use	PHFU.T	11,436,989	7,043,062	1,104,156	1,252,149	656,036	723,825	585,262	30,401	42,097
10 Bonneville Exchange Power	BEP.T	13,467,725	7,907,197	1,253,952	1,409,954	771,144	767,383	1,267,590	30,681	59,824
11 Working Capital	WC.T	26,795,853	16,883,964	2,697,328	3,045,765	1,588,399	1,574,597	835,134	76,567	94,099
12 Conservation & Misc Def Debits	CMMD.T	30,564,694	18,060,381	2,863,477	3,221,982	1,753,504	1,754,555	2,706,570	71,173	133,051
13 Accum Provision For Depr	PFDA.T	-487,566,267	-308,093,973	-49,290,509	-55,646,946	-28,986,790	-28,515,047	-13,930,359	-1,405,294	-1,697,350
14 Accumulated Deferred Income Tax	ADIT.T	-78,136,968	-48,827,009	-7,790,568	-8,792,286	-4,610,083	-4,577,935	-3,037,684	-217,769	-283,634
15 Customer Deposits	ID235.00	0	0	0	0	0	0	0	0	0
16 Customer Advances	ID252.00	0	0	0	0	0	0	0	0	0
17 Gain on Property Sales	IDGAIN.T	-845,073	-536,056	-85,643	-96,737	-50,222	-49,859	-21,197	-2,463	-2,897
18 Net Investment In Plant	(RB.T) (8+9+10+11+12+13+14+15+16+17)	1,125,984,041	707,365,872	112,914,711	127,500,972	66,601,744	66,261,285	38,155,848	3,188,698	3,994,911

Cost of Service Report

Exhibit No. ___(CEL-4) Energy Summary

Puget Sound Power & Light
Company
Allocated Costs Versus Revenue -
Energy Related

Description	Category	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #		Class Residential	Class Sec kW<=50	Class Sec 50<kW<=350	Class Sec kW>350	Class Primary Svc	Class High Volt Svc	Class Lighting	Class Firm Resale
Operating Expense										
1 Operation & Maintenance Expense	OME.T	494,409,626	230,743,586	52,524,089	58,507,020	36,126,526	39,261,236	72,339,907	1,667,001	3,240,261
2 Depreciation & Amortization Expense	DAE.T	46,393,371	21,660,603	4,927,819	5,487,995	3,388,293	3,684,367	6,782,689	156,542	305,064
3 Taxes Other Than FIT	TOTF.T	40,573,205	18,902,143	4,503,774	5,193,267	3,163,933	3,095,975	5,428,641	164,991	120,482
4 Total Federal Income Tax	FIT.T	15,768,274	6,700,601	2,653,824	3,752,317	2,124,730	598,364	-191,159	185,235	-55,637
5 Total Operating Expense (OE.T)	(1+2+3+4)	597,144,477	278,006,932	64,609,505	72,940,600	44,803,481	46,639,942	84,360,079	2,173,769	3,610,169
6 Requested Return On Net Investment (RRB.T)	RRB.T	78,259,523	36,540,053	8,312,443	9,257,175	5,715,320	6,215,087	11,440,587	264,085	514,774
7 Total Cost of Service (TC.T)	(5+6)	675,404,000	314,546,985	72,921,948	82,197,775	50,518,801	52,855,028	95,800,665	2,437,854	4,124,944
8 Total Plant In Service	EP.T	866,991,056	404,777,151	92,091,392	102,561,644	63,322,221	68,852,433	126,761,444	2,925,252	5,699,519
9 Plant Held For Future Use	PHFU.T	2,709,116	1,264,914	287,752	320,455	197,847	215,148	396,037	9,142	17,821
10 Bonneville Exchange Power	BEP.T	70,705,555	33,019,315	7,509,483	8,362,119	5,162,427	5,615,364	10,332,342	238,680	465,826
11 Working Capital	WC.T	14,660,950	6,844,867	1,557,277	1,734,327	1,070,784	1,164,306	2,143,540	49,467	96,383
12 Conservation & Misc Def Debits	CMMD.T	144,852,367	67,645,549	15,384,467	17,131,258	10,576,137	11,504,025	21,167,648	488,975	954,308
13 Accum Provision For Depr	PFDA.T	-233,024,521	-108,784,132	-24,752,662	-27,568,146	-17,021,187	-18,505,455	-34,076,061	-786,103	-1,530,775
14 Accumulated Deferred Income Tax	ADIT.T	-86,531,252	-40,409,254	-9,190,355	-10,233,923	-6,318,030	-6,872,207	-12,645,373	-292,094	-570,016
15 Customer Deposits	ID235.00	0	0	0	0	0	0	0	0	0
16 Customer Advances	ID252.00	0	0	0	0	0	0	0	0	0
17 Gain on Property Sales	IDGAIN.T	-59,143	-27,619	-6,281	-6,995	-4,318	-4,697	-8,643	-200	-390
18 Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	780,304,129	364,330,791	82,881,073	92,300,740	56,985,880	61,968,918	114,070,935	2,633,119	5,132,674

Cost of Service Report

Exhibit No. ____ (CEL-4) Customer Summary

Puget Sound Power & Light
Company
Allocated Costs Versus Revenue -
Customer Related

Description	Category	Total Allocation	Summary	Summary	Summary	Summary	Summary	Summary	Summary	Summary
	Reference ID #		Class Residential	Class Sec kW<=50	Class Sec 50<kW<=350	Class Sec kW>350	Class Primary Svc	Class High Volt Svc	Class Lighting	Class Firm Resale
Operating Expense										
1 Operation & Maintenance Expense	OME.T	46,862,918	37,034,327	5,911,072	1,289,478	119,768	844,685	248,260	1,404,911	10,418
2 Depreciation & Amortization Expense	DAE.T	8,624,156	6,481,246	989,756	239,840	22,306	148,185	20,201	721,613	1,008
3 Taxes Other Than FIT	TOTF.T	6,024,924	4,594,715	731,448	165,149	15,199	94,935	20,010	402,977	490
4 Total Federal Income Tax	FIT.T	4,075,954	2,809,304	535,099	130,998	13,288	35,872	-5,731	557,415	-290
5 Total Operating Expense (OE.T)	(1+2+3+4)	65,587,952	50,919,592	8,167,375	1,825,464	170,562	1,123,677	282,740	3,086,917	11,626
6 Requested Return On Net Investment (RRB.T)	RRB.T	14,594,898	10,589,201	1,672,844	455,288	39,765	296,753	30,553	1,508,679	1,815
7 Total Cost of Service (TC.T)	(5+6)	80,182,850	61,508,792	9,840,219	2,280,752	210,327	1,420,430	313,293	4,595,596	13,441
8 Total Plant In Service	EP.T	251,538,623	187,131,097	28,785,164	7,272,946	676,873	4,507,948	519,470	22,617,809	27,315
9 Plant Held For Future Use	PHFU.T	1,052,811	773,425	120,054	31,870	2,968	19,825	1,815	102,751	104
10 Bonneville Exchange Power	BEP.T	0	0	0	0	0	0	0	0	0
11 Working Capital	WC.T	4,171,595	3,103,947	477,404	120,543	11,218	74,712	8,634	374,683	454
12 Conservation & Misc Def Debits	CMMD.T	398,254	294,943	45,517	11,710	1,090	7,268	774	36,912	42
13 Accum Provision For Depr	PFDA.T	-80,862,826	-60,340,102	-9,261,580	-2,311,466	-215,079	-1,431,380	-173,674	-7,120,564	-8,981
14 Accumulated Deferred Income Tax	ADIT.T	-9,202,511	-6,691,538	-1,046,382	-288,603	-26,895	-180,004	-13,348	-954,911	-830
15 Customer Deposits	ID235.00	-5,786,337	-4,619,912	-862,094	-183,612	-43,574	-37,118	-38,870	-1,157	0
16 Customer Advances	ID252.00	-15,666,716	-13,982,124	-1,564,853	-109,979	-9,760	0	0	0	0
17 Gain on Property Sales	IDGAIN.T	-121,192	-87,733	-13,763	-3,858	-360	-2,409	-161	-12,898	-11
18 Net Investment In Plant (RB.T)	(8+9+10+11+12+13+14+15+16+17)	145,521,700	105,582,002	16,679,466	4,539,551	396,482	2,958,842	304,639	15,042,624	18,093