

**Puget Sound Energy
2019 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
RATE BASE										
Plant-in-Service										
Intangible Plant										
301.0	Organization	159,000								PLT
302.0	Franchise and Consents	532,382								PLT
303.0	Misc. Intangible	204,628,662								OML
	Sub-total	205,320,044								
Production and Gathering Plant										
304.0	Land and Land Rights	153,000								PRODPT
305.0	Structures and Improvements	508,000								PRODPT
311.0	Liquefied Petroleum Gas Equipment	6,070,000	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	5,000	F_PRODU	DEM	PDAYXT					
	Natural Gas Production Plant	1,646,000	F_PRODU	DEM	PDAYXT					
	Sub-total	8,382,000								
Natural Gas Underground Storage										
	JP Storage Balancing - DIR	10,074,750	F_STORG	COM		COM_1				
350.0	Land and Land Rights	1,090,200	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	865,050	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	15,389,990	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	2,491,660	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	15,047,130	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	451,090	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	2,231,750	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	333,380	F_STORG	DEM	SEAS3_DEM					
	Sub-total	47,975,000								
Natural Gas Local Storage										
360.0	Land & Land Rights	1,705,000	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	4,156,000	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	3,683,000	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	3,984,000	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	971,000	F_STORG	DEM	SEAS3_DEM					
	Sub-total	14,499,000								
Transmission Plant										
365.0	Land and Land Rights	-								
366.0	Structures and Improvements	-								
367.0	Mains	-								
369.0	M&R Station Equipment	-								
372.0	Easements	-								
	Sub-total	-								

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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution Plant										
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	24,123,000								DISTPT
375.0	Structures and Improvements	34,201,205								DISTPT
376.0	Mains	641,847,873	F_DISTR	COM		A_MAINS				
376.0	Mains - Peak	1,344,931,247	F_DISTR	DEM	P_MAINS					
376.0	Mains - LNG Related	31,525,880	F_STORG	DIRS				LNGMAINS		
378.0	Meas. & Reg. Station Equip.- Gen.	41,069,908	F_DISTR	COM		COM_1				
378.0	Meas. & Reg. Station Equip.- Peak	86,058,092	F_DISTR	DEM	PDAY					
380.0	Services	1,165,290,125	F_DISTR	CUS			SERV			
380.0	Services - DIR	11,129,875	F_DISTR	CUS			DIR_380			
381.0	Meters	114,991,833	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	182,836,000	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	17,726,000	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	83,089,000	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	43,475,000	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	20,144,000	F_DISTR	CUS			DIR_386			
387.0	Other Equipment	5,000,000								DISTPT
388.0	ARO	10,127,000								DISTPT
	Sub-total	3,857,566,038								
General Plant										
389.0	Land and Land Rights	15,709,777								PLTXR
390.0	Structures and Improvements	57,456,126								PLTXR
391.0	Office Furniture and Equipment	49,327,663								OML
392.0	Transportation Equipment	8,294,502								OML
390.1	LeaseHolds	12,461,690								OML
393.0	Stores Equipment	31,443								PLTXR
394.0	Tools, Shop, and Garage Equipment	8,079,222								OML
395.0	Laboratory Equipment	2,751,000								PLTXR
396.0	Power Operated Equipment	268,799								PLTXR
397.0	Communication Equipment	31,664,604								OML
398.0	Misc. Equipment	513,710								OML
399.0	Other Intangible Property	169,388								OML
	Sub-total	186,727,923								
Other Assets										
114.0	Plant Acquisition Adjustment	-								DISTPT
	Sub-total	-								
	TOTAL PLANT-IN-SERVICE	4,320,470,005								

**Puget Sound Energy
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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Accumulated Reserve										
Intangible Plant										
301.0	Organization	-								PLT
302.0	Franchise and Consents	(231,183)								PLT
303.0	Misc. Intangible	(71,544,449)								OML
	Sub-total	(71,775,631)								
Production and Gathering Plant										
304.0	Land and Land Rights	-								PRODPT
305.0	Structures and Improvements	(493,000)								PRODPT
311.0	Liquefied Petroleum Gas Equipment	(5,857,000)	F_PRODU	DEM	PDAYXT					
320.0	Other Equipment	(1,000)	F_PRODU	DEM	PDAYXT					
	Sub-total	(6,351,000)								
Natural Gas Underground Storage										
	JP Storage Balancing - DIR	(4,550,491)	F_STORG	COM		COM_1				
350.0	Land and Land Rights	(4,740)	F_STORG	DEM	SEAS3_DEM					
351.0	Structures and Improvements	(377,675)	F_STORG	DEM	SEAS3_DEM					
352.0	Wells	(8,050,585)	F_STORG	DEM	SEAS3_DEM					
353.0	Lines	(1,452,021)	F_STORG	DEM	SEAS3_DEM					
354.0	Compressor Equipment	(6,012,392)	F_STORG	DEM	SEAS3_DEM					
355.0	Measuring and Regulating Equipment	(233,050)	F_STORG	DEM	SEAS3_DEM					
356.0	Purification Equipment	(948,063)	F_STORG	DEM	SEAS3_DEM					
357.0	Other Equipment	(39,989)	F_STORG	DEM	SEAS3_DEM					
	Sub-total	(21,669,005)								
Natural Gas Local Storage										
360.0	Land & Land Rights	-	F_STORG	DEM	SEAS3_DEM					
361.0	Structures & improvement	(1,723,000)	F_STORG	DEM	SEAS3_DEM					
362.0	Gas Holders	(1,611,000)	F_STORG	DEM	SEAS3_DEM					
363.0	Purification Equipment	(1,987,000)	F_STORG	DEM	SEAS3_DEM					
364.0	Terminating & Processing	(645,010)	F_STORG	DEM	SEAS3_DEM					
	Sub-total	(5,966,010)								
Transmission Plant										
365.0	Land and Land Rights	-								
366.0	Structures and Improvements	-								
367.0	Mains	-								
369.0	M&R Station Equipment	-								
372.0	Easements	-								
	Sub-total	-								

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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution Plant										
373.0	Easements	-								DISTPT
374.0	Land and Land Rights	(2,458,000)								DISTPT
375.0	Structures and Improvements	(13,206,226)								DISTPT
376.0	Mains	(234,101,491)	F_DISTR	COM		A_MAINS				
376.0	Mains - Peak	(490,537,436)	F_DISTR	DEM	P_MAINS					
376.0	Mains - LNG Related	(1,097,299)	F_STORG	DIRS				LNGMAINS		
378.0	Meas. & Reg. Station Equip.- Gen.	(13,433,042)	F_DISTR	COM		COM_1				
378.0	Meas. & Reg. Station Equip.- Peak	(28,147,664)	F_DISTR	DEM	PDAY					
380.0	Services	(569,171,319)	F_DISTR	CUS			SERV			
380.0	Services - DIR	(5,436,248)	F_DISTR	CUS			DIR_380			
381.0	Meters	(24,999,751)	F_DISTR	CUS			MTRS_CUS			
382.0	Meter Installations	(53,312,366)	F_DISTR	CUS			MTRS_INST			
383.0	House Regulators	(7,987,444)	F_DISTR	CUS			MTRS_CUS			
384.0	House Regulators Installations	(29,550,644)	F_DISTR	CUS			MTRS_CUS			
385.0	Indust. Meas. & Reg. Station Equip.	(3,505,570)	F_DISTR	CUS			MTRS_385			
386.0	Rental Property on Customers Premise	(10,749,143)	F_DISTR	CUS			DIR_386			
387.0	Other Equipment	(252,063)								DISTPT
388.0	ARO	(937,883)								DISTPT
	Sub-total	(1,488,883,589)								
General Plant										
389.0	Land and Land Rights	(747,201)								PLTXR
390.0	Structures and Improvements	(16,882,131)								PLTXR
391.0	Office Furniture and Equipment	(15,029,906)								OML
392.0	Transportation Equipment	(6,140,469)								OML
390.1	Leaseholds	(10,397,229)								PLTXR
393.0	Stores Equipment	602								PLTXR
394.0	Tools, Shop, and Garage Equipment	(1,952,216)								OML
395.0	Laboratory Equipment	(1,142,248)								PLTXR
396.0	Power Operated Equipment	(307,860)								PLTXR
397.0	Communication Equipment	(6,590,070)								OML
398.0	Misc. Equipment	(522,927)								OML
399.0	Other Intangible Plant	(8,508)								OML
	Sub-total	(59,720,162)								
Other Assets										
108.0	Retirement Work in Progress	4,758,526								DISTPT
230.0	Asset Retirement Obligations	(11,895,651)								DISTPT
253.0	Landlord Incentives	(1,089,266)								DISTPT
182.3	Gas Rental Equip & Pipe	-								DISTPT
	Other	8,496,290								DISTPT
	Sub-total	269,898								
	TOTAL ACCUMULATED RESERVE	(1,654,095,499)								

**Puget Sound Energy
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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Rate Base Adjustments and Working Capital										
Other Rate Base										
n/a	Customer Advances for Construction	(13,796,258)	F_DISTR	CUS			DIR_252			
n/a	Gas Stored Underground - Non current	8,654,564	F_STORG	DEM	SEAS3_DEM					
n/a	CIAC - Accum. Def. FIT.	-	F_DISTR	CUS			DIR_252			
n/a	Customer Deposit	(13,197,399)	F_DISTR	CUS			DIR_235			
n/a	Liberalized Depr.Tot. Accum. Def. FIT	(601,820,369)								NETPLT
n/a	Allowance for Working Capital	67,228,202								OM
	Total Other Rate Base	(552,931,259)								
	TOTAL RATE BASE	2,113,443,247								

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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
EXPENSES										
O & M Expenses										
Production Expense										
710.0	Oper. Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	175,624	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Main. Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maintenance of Production Equipment	-	F_PRODU	DEM	PDAYXT					
	Sub-total	175,624								
Other Gas Supply Expenses										
807.2	Oper. of Purch. Gas Measuring Sta.	-	F_PRODU	COM		COM_1				
807.4	Purch. Gas Calculation Exp.	-	F_PRODU	COM		COM1XT_COM				
807.5	Purchased Gas Cost Adjustment	2,275,422	F_PRODU	COM		COM1XT_COM				
812.0	Gas Used for Other Utility Operations	(64,441)	F_PRODU	COM		COM_1				
813.0	Other Gas Supply Expenses	654,752	F_PRODU	COM		COM1XT_COM				
	Sub-total	2,865,733								
Underground Storage Expenses										
	JP Storage Balancing - DIR	470,500	F_STORG	COM		COM_1				
814.0	Operation Supv & Eng	134,408								STOR_OML
815.0	Oper Map & Records	-								STORPT
816.0	Oper Wells Expense	17,208								STORPT
817.0	Oper Lines Expense	6,151								STORPT
818.0	Oper Compressor Sta Exp	238,732								STORPT
819.0	Oper Compressor Sta Fuel	25,648								STORPT
820.0	Oper Meas & Reg Sta Exp	8,459								STORPT
821.0	Oper Purification Exp	14,421								STORPT
823.0	Storage Gas Losses	-								STORPT
824.0	Oper Other Expenses	114,587								STORPT
825.0	Oper Storage Well Royalty	27,795								STORPT
826.0	Oper Other Storage Rents	-								STORPT
830.0	Maint Supv & Engineering	114,632								STORPT
831.0	Maint Structures	37,303								STORPT
832.0	Maint Reservoirs & Wells	718,819								STORPT
833.0	Maint Of Lines	12,713								STORPT
834.0	Maint Compressor Sta Equip	208,079								STORPT
835.0	Maint M&R Sta Equip	-								STORPT
836.0	Maint Purification Equip	79,219								STORPT
837.0	Maint Other Equipment	11,803								STORPT
	Sub-total	2,240,476								

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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Natural Gas Local Storage Expenses										
841.0	Operating Labor & Expenses	888,956								LNGLPT
843.2	Maint Struc & Impro	-								LNGLPT
843.3	Maintenance of Gas Holders	-								LNGLPT
843.6	Maintenance of Vaporizing Equipment	-								LNGLPT
843.8	Maint Measur & Reg	-								LNGLPT
843.9	Other Gas Maintenance	-								LNGLPT
844.1	Gas LNG Oper Sup & Eng	1,375								LNGLPT
	Sub-total	890,331								
Transmission										
850.0	Oper Supervision & Engineering	-	F_TRANS	DEM	PAVG					
856.0	Oper Mains Expenses	-	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	2,169	F_TRANS	DEM	PAVG					
863.0	Maint Mains	-	F_TRANS	DEM	PAVG					
864.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	-	F_TRANS	DEM	PAVG					
	Sub-total	2,169								

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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution										
870.0	Oper Supv & Engineering	2,478,849								DIST_OML
871.0	Oper Load Dispatching	256,555	F_DISTR	COM		COM_1				DMAINS_SERV
874.0	Oper Mains & Services Exp	18,158,259								
875.0	Oper Meas & Reg Sta Gen	1,234,612	F_DISTR	DEM	PAVG					INDUSMR
876.0	Oper Meas & Reg Sta Indus	402,001								MRHREG
878.0	Oper Meter & House Reg	2,973,292								CUSINSTL
879.0	Oper Customer Install Exp	3,722,836								DISTOM
880.0	Oper Other Expense	15,432,515								DISTOM
881.0	Oper Rents Expense	219,685								DISTOM
885.0	Dist Maint Supv & Engineering	59,998								DISTOM
886.0	Maint of Facilities and Structures	141,289								DISTOM
887.0	Maint Mains	8,777,738								DMAINS
889.0	Maint Meas & Reg Sta Gen	825,235	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	716								INDUSMR
892.0	Maint Services	4,898,592								DSERV
893.0	Maint Meters & House Reg	1,085,654								MRHREG
894.0	Maint Other Equipment	7,268								DMAINT
	Direct Assign to Sales	1,537,867	F_SALES	DIRS				DIR_DSALES		
	Direct Assignment to Transport	113,489	F_TRNSP	DIRT					DIR_DTRNSP	
	Sub-total	62,326,449								
Customer Accounts Expense										
901.0	Supervision - Customer Accounting	97,956								CUSTACC
902.0	Direct Assignment to Sales	8,124,108	F_SALES	DIRS				SALES_902		
902.0	Direct Assignment to Transport	3,519	F_TRNSP	DIRT					TRANS_902	
902.0	Meter Reading Expense	140,287	F_DISTR	CUS			CUST			
903.0	Direct Assign to Sales	5,816,227	F_SALES	DIRS				DIR_CASALES		
903.0	Direct Assignment to Transport	282,704	F_TRNSP	DIRT					DIR_CATRNSP	
903.0	Cust. Records & Collection Exp.	11,200,431	F_DISTR	CUS			CUST			
904.0	Uncollectible Accounts	2,462,933	F_DISTR	CUS			DIR_904			
904.0	Uncollectible Accounts - Rate Inc Rel	418,532								CUSTACC
905.0	Misc. Customer Accounts Expense	-	F_SALES	DIRS				DIR_CASALES		
	Sub-total	28,546,698								

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Customer Service & Information Expenses										
908.0	Direct Assignment to Rentals	463,290	F_DISTR	CUS			DIR_908			
908.0	Customer Assistance Expenses	116,906	F_DISTR	CUS			CUST			
909.0	Information, Instructional Advertising	1,428,068	F_DISTR	CUS			CUSTXT			
910.0	Misc. Cust. Serv. & Infor. Expenses	645	F_DISTR	CUS			CUST			
908.0	Customer Assistance Expense	-	F_DISTR	CUS			CUSTXT			
	Sub-total	2,008,910								
Sales Expense										
911.0	Sales Supervision Exp	-								
912.0	Demonstrating and Selling	(214,062)	F_DISTR	CUS			CUSTXT			
913.0	Advertising Expenses	-	F_DISTR	CUS			CUSTXT			
	Sub-total	(214,062)								
Administrative & General Expenses										
920.0	A & G Salaries - DIR Sales Procurement	-	F_SALES	DIRS				DIR_CUSTXT		
920.0	A & G Salaries - DIR Transport	-	F_TRNSP	DIRT					DIR920_TRNSPT	
920.0	A & G Salaries	24,457,417								OM
921.0	Office Supplies and Expenses- DIR Sales Procurement	-	F_SALES	DIRS				DIR_CUSTXT		
921.0	Office Supplies and Expenses- Transport	-	F_TRNSP	DIRT					DIR921_TRNSPT	
921.0	Office Supplies and Expenses	4,420,784								OM
922.0	Admin Expenses Transferred	(11,012,817)								OM
923.0	Outside Services Employed	6,482,466								OM
924.0	Property Insurance	142,156								PLT
925.0	Injuries & Damages	3,142,247								OML
926.0	Benefits - DIR Sales	799,286	F_SALES	DIRS				DIR926_SALES		
926.0	Benefits - DIR Transport	92,481	F_TRNSP	DIRT					DIR926_TRNSPT	
926.0	Benefits - DIR Sales Procurement	-	F_SALES	DIRS				DIR_CUSTXT		
926.0	Benefit - DIR Rental	96,517	F_DISTR	CUS			DIR_386			
926.0	Emp Pension & Benefits	14,924,011								OML
928.0	Regulatory Commission Expense	1,727,913	F_DISTR	COM		STRREV				
928.0	Regulatory Commission Expense - Other Revenue	20,315	F_DISTR	COM		OTHREV				
928.0	Reg. Comm. Expense - Rate Inc Rel	163,362	F_DISTR	COM		STRREV				
930.1	Gen Advertising Exp	-								OM
930.2	Misc. General Expenses	2,944,375								OM
931.0	Rents	2,564,262								OM
932.0	Maint Of General Plant- DIR	-								GENPLT
932.0	Maint Of General Plant- Gas	1,198,541								GENPLT
935.0	Maint Of General Plant- Common	7,997,340								GENPLT
	Sub-total	60,160,657								
	TOTAL O & M EXPENSES	159,002,984								

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Labor O & M Expenses										
Production Expense - Labor										
710.0	Oper. Supervision and Engineering	-								PROD_OML
717.0	LPG Expenses	93,146	F_PRODU	DEM	PDAYXT					
735.0	Misc. Production Expenses	-	F_PRODU	DEM	PDAYXT					
741.0	Maint. Structures and Improvements	-	F_PRODU	DEM	PDAYXT					
742.0	Maint. Production Equipment	-	F_PRODU	DEM	PDAYXT					
	Sub-total	93,146								
Other Gas Supply Expenses										
807.2	Purchased Gas Expense	-	F_PRODU	COM		COM_1				
807.4	Purchased Gas Expense	-	F_PRODU	COM		COM1XT_COM				
	Sub-total	-								
Natural Gas Underground Storage - Labor										
	JP Storage Balancing - DIR	248,992	F_STORG	COM		COM_1				
814.0	Operation Supv & Eng	105,513								STOR_OML
818.0	Oper Compressor Sta Exp	135,568								STORPT
841.0	Operating Labor & Expenses	525,116								STORPT
830.0	Maint Supv & Engineering	95,946								STORPT
834.0	Maint Compressor Sta Equip	72,004								STORPT
824.0	Other Expenses	2,537								STORPT
	Sub-total	1,185,678								
Natural Gas Local Storage - Labor										
843.2	Maint Struc & Impro	1								LNGPLT
843.3	Maintenance of Gas Holders	-								LNGPLT
843.6	Maintenance of Vaporizing Equipment	-								LNGPLT
843.8	Maint Measur & Reg	-								LNGPLT
843.9	Other Gas Maintenance	-								LNGPLT
	Sub-total	1								
Transmission - Labor										
856.0	Oper Mains Expenses	-	F_TRANS	DEM	PAVG					
857.0	Oper Meas & Reg Sta Exp	-	F_TRANS	DEM	PAVG					
862.0	Maint Structures & Improvements	-	F_TRANS	DEM	PAVG					
863.0	Maint Supv & Eng	-	F_TRANS	DEM	PAVG					
865.0	Maint Structures	-	F_TRANS	DEM	PAVG					
867.0	Maint Other Equipment	-	F_TRANS	DEM	PAVG					
	Sub-total	-								

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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Distribution - Labor										
870.0	Oper Supv & Engineering	1,957,487								DIST_OML
871.0	Oper Load Dispatching	220,948	F_DISTR	COM		COM_1				
874.0	Oper Mains & Services Exp	2,989,538								DMAINS_SERV
875.0	Oper Meas & Reg Sta Gen	962,314	F_DISTR	DEM	PAVG					
876.0	Oper Meas & Reg Sta Indus	400,715								INDUSMR
878.0	Oper Meter & House Reg	1,438,320								MRHREG
879.0	Oper Customer Install Exp	2,707,737								CUSINSTL
880.0	Oper Other Expense	10,146,588								DISTOM
887.0	Maint Mains	2,892,591								DMAINS
889.0	Maint Meas & Reg Sta Gen	572,507	F_DISTR	DEM	PAVG					
890.0	Maint Meas & Reg Sta Ind	265,907								INDUSMR
892.0	Maint Services	1,391,212								DSERV
893.0	Maint Meters & House Reg	813,006								MRHREG
894.0	Maint Other Equipment	477,445								DMAINT
	Sub-total	27,367,438								
Customer Accounts Expense - Labor										
901.0	Supervision - Customer Accounting	84,354								CUSTACC
902.0	Meter Reading Expenses	140,422								MR_EXP
903.0	Cust. Records & Coll. Exp.	8,168,870								EXP_903
905.0	Misc. Customer Accounts Expense	-								CUSTACC
	Sub-total	8,393,647								
Customer Service & Information Expenses - Labor										
908.0	Customer Assistance Expenses	444,185								EXP_908
909.0	Information, Instructional Advertising	440,523	F_DISTR	CUS			CUSTXT			
910.0	Misc. Customer Service & Informational Expenses	-								EXP_908
	Sub-total	884,708								
Sales Expense - Labor										
912.0	Demonstrating and Selling	-	F_DISTR	CUS			CUSTXT			
	Sub-total	-								
	TOTAL LABOR O & M EXPENSES	37,924,617								

**Puget Sound Energy
2019 Gas Cost of Service Study
Account Inputs**

No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
Depreciation Expense										
403.0	Production Depreciation Expense	36,777								PRODPT
403.0	JP Balancing Depreciation Expense	-	F_STORG	COM		COM_1				
403.0	Underground Depreciation Expense	1,149,993								STORPT
403.0	Storage Depreciation Expense	336,846								LSTORPT
403.0	LNG Terminal/Processing Depr Exp	22,518								LSTORPT
403.0	Transmission Depreciation Expense	-								TRANPT
403.0	Distribution Depreciation Expense	107,153,431								DISTPT
403.0	Rental Depreciation Expense	1,858,203	F_DISTR	CUS			DIR_386			
403.0	General Depreciation Expense	11,106,537								GENPLT
403.1	Depr. Expense - FAS 143	155,900								DMAINS
404.0	Amort. Ltd - Term Plant	37,168,457								GENPLT
407.0	Amortization of Property Losses	-								PLT
407.3	Regulatory Debits	15,169,163	F_DISTR	COM		STREV				
407.4	Regulatory Credits	-	F_DISTR	COM		STREV				
411.0	Accretion Exp - FAS143	168,529								DMAINS
414.0	Gains/Losses Property Sales	24,348								GENPLT
TOTAL DEPRECIATION EXPENSES		174,350,703								
Taxes (other than income)										
408.1	Taxes other than Income Taxes - DIR Sales	213,765	F_SALES	DIRS				DIR408_SALES		
408.1	Taxes other than Income Taxes - DIR Transport	24,712	F_TRNSP	DIRT					DIR408_TRNSPT	
408.1	Other Taxes - DIR Sales Procurement	-	F_SALES	DIRS				DIR_CUSTXT		
408.1	Other Taxes - DIR Rental	25,917	F_DISTR	CUS			DIR_386			
408.1	Taxes Other Than Income - Excise Taxes	19,534,975	F_DISTR	COM		STREV				
408.1	Other Taxes - Property Taxes	-								PLT
408.1	Other Taxes - Payroll Taxes	4,834,511								OML
408.1	Other Taxes - Rate Inc Rel	3,130,252	F_DISTR	COM		STREV				
TOTAL TAXES OTHER THAN INCOME		27,764,131								
TOTAL EXPENSES		361,117,818								
INCOME TAXES & ITC										
410.1	DIT, utility operating income	523,320								BASE
411.1	Provision for DIT - credit	(722,630)								BASE
411.4	ITC adjustments	-								BASE
409.1	FIT Current	2,101,341								BASE
409.1	FIT Current - Rate Incr. Rel.	16,373,399								BASE
TOTAL INCOME TAXES & ITC		18,275,429								

**Puget Sound Energy
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No.	Account Description	Proposed Test Year	Function	Classifier	DEM	COM	CUS	DIRS	DIRT	Internal
REVENUE										
480,481	Res., Comm. & Indus. Sales	429,044,947	SALESREV							
489.0	Rev From Transp. of Gas To Others	16,402,799	TRANSREV							
	Other Operating Revenue	4,130,042	OTHREV							
	Rental Revenue	5,310,381	DIR_386							
	Forfeited Discounts	909,871	DIR_904							
	TOTAL REVENUE	455,798,040								