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Puget Sound Energy
 Public Counsel Electric Class Cost of Service Study
 (Summary)

Account Description	Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/35/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 449/459	Street & Area Lighting	Firm Resale
Revenue	\$1,681,488,806	\$1,013,251,566	\$230,003,864	\$263,999,672	\$160,776,667	\$114,245,340	\$39,459,664	\$33,300,440	\$9,695,869	\$15,596,001	\$1,159,704
TOTAL O & M EXPENSES	\$1,304,026,881	\$699,833,574	\$160,132,154	\$173,055,178	\$113,688,247	\$83,326,513	\$31,528,577	\$27,799,793	\$4,634,310	\$9,329,466	\$699,068
TOTAL DEPRECIATION EXPENSES	\$233,507,011	\$138,779,184	\$28,146,635	\$27,094,992	\$15,448,375	\$12,834,951	\$3,682,467	\$3,081,883	\$1,763,804	\$2,283,176	\$211,543
TOTAL TAXES OTHER THAN INCOME	\$116,360,829	\$84,624,096	\$14,203,973	\$15,317,915	\$9,199,824	\$6,869,477	\$2,299,040	\$1,872,212	\$957,521	\$1,039,288	\$97,483
Total Expense Before Income Taxes	\$1,653,914,721	\$903,236,854	\$202,482,763	\$215,468,086	\$138,336,446	\$103,030,942	\$37,710,085	\$32,753,887	\$7,255,635	\$12,631,930	\$1,008,094
Earnings Before Interest & Taxes	\$227,574,085	\$110,014,712	\$27,521,101	\$48,531,586	\$22,440,241	\$11,214,399	\$1,749,579	\$546,553	\$2,440,234	\$2,964,070	\$151,610
Interest	\$123,453,265	\$71,521,352	\$15,000,011	\$14,946,203	\$8,658,987	\$7,080,627	\$2,211,312	\$1,763,962	\$1,150,821	\$990,854	\$129,134
Earnings Before Taxes	\$104,120,820	\$38,493,360	\$12,521,090	\$33,585,383	\$13,781,253	\$4,133,771	-\$461,732	-\$1,217,410	\$1,289,413	\$1,973,217	\$22,475
Income Taxes @ 49.92%	\$51,973,585	\$19,214,581	\$6,250,104	\$16,764,685	\$6,879,135	\$2,063,439	-\$230,481	-\$607,690	\$643,631	\$984,963	\$11,219
Operating Income	\$175,600,500	\$90,800,131	\$21,270,997	\$31,766,901	\$15,561,106	\$9,150,960	\$1,980,060	\$1,154,242	\$1,796,603	\$1,979,107	\$140,391
Rate Base	\$3,305,098,647	\$1,914,774,187	\$401,581,260	\$400,140,700	\$231,818,958	\$189,563,006	\$59,201,375	\$47,224,915	\$30,809,860	\$26,527,195	\$3,457,191
ROR	5.31%	4.74%	5.30%	7.94%	6.71%	4.83%	3.34%	2.44%	5.83%	7.46%	4.06%
Indexed ROR	100.00%	89.25%	99.69%	149.42%	126.34%	90.86%	62.95%	46.00%	109.75%	140.42%	76.43%
Required Income @ 8.60%	\$284,238,484	\$164,670,560	\$34,535,988	\$34,412,100	\$19,936,430	\$16,302,419	\$5,091,318	\$4,061,343	\$2,649,648	\$2,281,339	\$297,318
Income Deficiency	\$108,637,984	\$73,870,449	\$13,264,991	\$2,645,199	\$4,375,324	\$7,151,458	\$3,111,258	\$2,907,100	\$853,045	\$302,231	\$156,828
Conversion Factor	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308
Additional Revenue Required	\$174,819,118	\$118,871,560	\$21,345,866	\$4,256,627	\$7,040,727	\$11,508,053	\$5,006,604	\$4,678,076	\$1,372,711	\$486,347	\$252,526
PC Proposed Increase	\$174,819,118	\$101,002,871	\$21,444,363	\$18,602,204	\$12,852,702	\$10,682,086	\$4,264,090	\$3,792,429	\$824,240	\$1,101,607	\$252,526
Difference from Required Rev. Increase @ 8.60% ROR	\$0	-\$17,868,689	\$98,477	\$14,345,577	\$5,811,975	-\$825,967	-\$742,514	-\$885,647	-\$548,471	\$615,260	\$0
Conversion Factor	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308	0.6214308
Income Difference from Required	\$0	-\$11,104,154	\$61,197	\$8,914,783	\$3,611,740	-\$513,281	-\$461,421	-\$550,368	-\$340,837	\$382,341	\$0
Operating Income @ PC Proposed Rates	\$284,238,484	\$153,566,426	\$34,597,185	\$43,326,884	\$23,548,171	\$15,789,137	\$4,629,897	\$3,510,975	\$2,308,811	\$2,663,660	\$297,318
ROR @ PC Proposed Rates	8.60%	8.02%	8.62%	10.83%	10.16%	8.33%	7.82%	7.43%	7.49%	10.04%	8.60%
Indexed ROR	100%	93%	100%	126%	118%	97%	91%	86%	87%	117%	100%

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Public Counsel Electric Class Cost of Service Study
 (Rate Base)

Acct. No.	Account Description	Allocator	Alloc	Puget Sound Energy										Street & Area Lighting	Firm Resale
				Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31735/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 449/459			
Plant-in-Service															
Intangible Plant															
300	Production Plant	PP.T	63	49,116,606	25,673,323	5,949,423	6,910,775	4,647,847	3,291,576	1,289,853	1,156,563	0	179,880	17,365	
300.01	Distribution Plant	DP.T	66	12,327,993	8,113,860	1,490,115	1,186,355	528,107	558,254	107,218	57,294	92,948	182,388	11,455	
300.01	General Plant	GP.T	71	169,572,155	98,928,289	20,278,179	19,862,456	11,529,050	9,413,902	2,932,000	2,366,212	1,546,072	1,544,222	171,205	
	Sub-total			230,016,754	132,715,472	27,717,717	27,959,586	16,705,004	13,263,733	4,329,639	3,580,069	1,639,019	1,906,490	200,025	
Production Plant															
310	Thermal BaseLoad Generation	PC3	59	829,109,314	433,376,680	100,428,805	116,656,835	78,457,648	55,563,213	21,773,270	19,523,282	0	3,036,453	293,128	
330	Hydro BaseLoad Generation	PC3	59	160,755,038	84,026,899	19,472,024	22,818,458	15,212,062	10,773,086	4,221,594	3,785,346	0	588,734	56,834	
340	Other Production Generation	PC3	59	1,169,304,950	611,197,448	141,636,207	164,522,835	110,649,965	78,361,809	30,707,160	27,533,969	0	4,282,354	413,403	
	Sub-total			2,159,169,302	1,128,601,027	261,537,035	303,798,128	204,319,675	144,697,908	56,702,025	50,842,597	0	7,907,542	763,365	
Transmission Plant															
350	Transmission Plant - Integrated Generation	PC3	59	217,184,510	113,522,689	26,307,244	30,558,163	20,551,917	14,554,738	5,703,490	5,114,108	0	795,386	76,785	
350.01	Bulk Transmission Plant (>230 kV)	PC4	60	117,203,204	55,870,816	12,928,148	15,012,446	10,092,513	7,146,208	2,798,670	9,737,130	0	390,816	716,470	
350.02	Sub Transmission Plant (<230 kV)	PC4	60	236,988,945	112,972,728	26,141,163	30,355,687	20,407,411	14,449,281	5,659,008	5,075,281	0	790,243	1,448,728	
	Sub-total			571,376,659	282,366,213	65,376,554	75,928,297	51,051,841	36,150,928	14,161,168	12,689,376	29,425,945	1,976,456	2,241,982	
Distribution Plant															
360.01	Land & Land Rights - Assigned	DIR360.01	33	1,012,964	0	0	0	0	0	522,558	489,441	0	0	20,965	
360.02	Land & Land Rights - Allocated	NCP_360	30	14,644,605	6,390,341	1,988,336	2,658,914	2,198,559	1,155,113	0	137,828	144,847	666	666	
360.03	Land & Land Rights - Transm Related	PC4	60	10,718,471	5,109,500	1,182,305	1,372,919	922,981	653,535	255,944	890,480	35,741	65,523	65,523	
361.01	Structures & Improve - Assigned	DIR361.01	34	0	0	0	0	0	0	91,698	21,704	0	0	14,602	
361.02	Structures & Improve - Allocated	NCP_361	31	4,659,632	2,311,555	609,421	697,743	572,966	410,596	0	19,994	37,283	0	74	
361.03	Structures & Improve - Transm Related	PC4	60	1,043,981	497,671	115,158	133,724	89,899	63,055	24,929	22,358	86,734	3,481	6,382	
362.01	Station Equipment - Assigned	DIR362.01	35	22,590,134	0	0	0	0	465,179	4,746,514	9,780,010	0	223,383		
362.02	Station Equipment - Allocated	NCP_362	32	287,547,095	156,544,382	41,139,548	40,703,891	25,844,767	21,027,004	0	683,343	1,533,770	70,369	70,369	
362.03	Station Equipment - Transm Related	PC4	60	95,790,098	48,663,179	10,596,166	12,269,662	8,248,604	5,840,591	2,287,351	7,958,150	319,414	585,571	585,571	
364	Poles Towers & Fixtures	OH_NCP	39	230,067,210	158,698,935	27,727,723	21,923,445	8,077,829	12,413,637	0	25,905	1,067,057	132,678	132,678	
364.01	OH Lines Direct Assignment	DIR364.01	36	957,726	0	0	0	0	0	783,835	0	0	173,891	173,891	
365	OVHD Cond & Devices	OH_NCP	39	239,765,816	165,388,973	28,896,600	22,847,639	8,418,354	12,836,940	0	26,997	1,112,040	136,271	136,271	
366	OVHD Cond & Devices	UG_NCP	40	501,935,042	343,599,440	56,725,987	51,342,606	23,737,604	23,650,174	0	62,064	2,686,023	131,144	131,144	
366.01	UG Lines Direct Assignment	DIR366.01	37	14,963,077	0	0	0	0	0	12,557,576	1,548,219	0	557,282	557,282	
367	UNGGCond & Devices	UG_NCP	40	537,940,287	368,246,816	60,795,105	55,025,559	25,440,370	25,346,669	0	66,516	2,878,700	140,551	140,551	
368	OH Line Transf OVHD	UG_NCP	16	125,492,624	104,824,822	10,484,822	10,484,822	31,675	0	0	0	122,373	0	0	
368.UG	Line Transf UNGD	TFR	17	228,268,921	145,719,631	40,524,327	32,968,315	9,027,161	0	0	0	0	29,487	29,487	
368.03	Line Transf Assigned	TFR	Dir	2,244,856	0	0	0	0	0	1,049,213	1,176,246	0	0	19,397	
369	OH Services - OVHD	OH_SVC	23	42,092,559	38,463,376	5,396,070	230,687	2,426	0	0	0	0	0	0	
369.UG	Services - UNGD	RESID	Dir	131,754,580	131,754,580	0	0	0	0	0	0	0	0	188,046	
370	Meters	METER	6	129,474,364	73,742,332	27,760,476	10,186,283	1,064,815	15,053,218	632,405	540,443	306,345	0	188,046	
372	Leased Prop Assigned - Water Htrs	DIR372.00	8	1,051,383	1,042,190	8,797	396	0	0	0	0	0	0	0	
373	Str & Area Lighting Sys	DIR373.00	8	6,729,328	4,570,253	768,281	666,784	289,736	328,000	58,859	6,830	801	29,598,724	5,620	
374	Asset Retirement Obligation	LINE.T	61	24,814,955	16,853,188	2,458,823	1,068,426	1,068,426	1,209,528	217,046	25,187	2,962	125,981	20,723	
375	Essements	LINE.T	61	24,814,955	16,853,188	2,458,823	1,068,426	1,068,426	1,209,528	217,046	25,187	2,962	125,981	20,723	
	Sub-total			2,665,374,886	1,767,421,166	324,587,910	288,420,636	115,036,173	121,603,055	23,354,961	12,480,175	20,246,558	39,729,084	2,495,168	
General Plant															
389	Land & Land Rights	PTDP.T	62	7,689,895	4,512,893	925,046	906,082	525,930	429,442	133,777	107,941	70,528	70,444	7,810	
390	Structures & Improvements	PTDP.T	62	112,994,773	66,312,135	13,592,566	13,313,905	7,727,981	6,310,187	1,965,715	1,586,084	1,036,340	1,036,340	114,760	
391	Office Furniture & Equip	PTDP.T	62	70,060,037	41,115,448	8,427,786	8,255,007	4,791,572	3,912,489	1,218,801	983,418	642,561	641,792	71,194	
392	Transportation Equip	PTDP.T	62	2,692,595	1,580,177	323,902	317,262	184,153	150,368	46,842	37,795	24,695	24,666	2,735	
393	Stores Equip	PTDP.T	62	1,076,322	631,651	129,475	126,620	60,107	48,724	15,108	15,108	9,872	9,872	1,093	
394	Tools & Shop & Garage Equip	PTDP.T	62	6,279,098	3,684,953	755,336	739,851	429,442	309,234	109,234	88,138	57,589	57,520	6,377	
395	Lab Equip	PTDP.T	62	13,388,039	7,656,907	1,610,498	1,577,481	747,654	747,654	232,905	187,925	122,642	122,642	13,597	
396	Power Operated Equip	PTDP.T	62	1,252,830	735,236	150,708	147,618	85,684	69,964	21,795	17,566	11,490	11,477	1,272	
397	Communication Equip	PTDP.T	62	66,310,039	38,914,723	7,976,684	7,813,154	4,535,101	3,703,080	1,153,584	930,780	608,167	607,440	67,346	
398	Miscellaneous Equip	PTDP.T	62	713,593	418,744	85,834	84,074	48,800	39,647	12,413	10,016	6,544	6,536	725	
39	Other Tangible Property	PTDP.T	62	23,899	14,025	2,875	2,816	1,634	1,335	335	219	219	219	24	
	Sub-total			282,481,059	165,776,892	33,980,710	33,284,071	19,319,550	15,775,139	4,914,186	3,965,128	2,590,795	2,587,696	286,893	
TOTAL PLANT-IN-SERVICE				5,923,418,660	3,476,880,770	713,199,926	699,388,718	406,432,243	331,490,662	103,461,978	83,567,345	53,902,318	54,107,267	5,987,433	

Accumulated Reserve for Depreciation

Intangible Plant														
111	Accum Amortization	GP.T	71	-116,972,014	-68,646,220	-14,071,004	-13,762,534	-7,999,994	-6,532,295	-2,034,906	-1,641,912	-1,072,817	-1,071,534	-118,799
	Sub-total			-116,972,014	-68,646,220	-14,071,004	-13,762,534	-7,999,994	-6,532,295	-2,034,906	-1,641,912	-1,072,817	-1,071,534	-118,799
Production Plant														
108.01	Accum Depreciation Thermal Baseload Generati	PP.T	63	-477,221,768	-249,444,533	-57,805,178	-67,145,767	-45,158,940	-31,981,277	-12,532,338	-11,237,282	0	-1,747,733	-168,720
108.02	Accum Depreciation Hydro Baseload Generatio	PP.T	63	-117,167,011	-61,243,372	-14,192,270	-16,485,662	-11,087,378	-7,852,011	-3,076,927	-2,758,966	0	-429,102	-41,424
108.03	Accum Depreciation Other Production Generatio	PP.T	63	-405,325,557	-211,864,275	-49,036,495	-57,029,870	-38,355,485	-27,163,113	-10,644,269	-9,544,321	0	-1,484,427	-143,301
	Sub-total			-999,714,336	-522,552,180	-121,093,943	-140,661,200	-94,601,803	-66,996,401	-26,255,535	-23,540,569	0	-3,661,261	-353,445
Transmission Plant														
108.04	Accum Depreciation Transmission Plant	TP.T	64	-217,102,108	-107,288,772	-24,840,685	-28,849,199	-19,397,821	-13,735,985	-5,380,723	-4,825,296	-11,180,776	-750,980	-851,871
	Sub-total			-217,102,108	-107,288,772	-24,840,685	-28,849,199	-19,397,821	-13,735,985	-5,380,723	-4,825,296	-11,180,776	-750,980	-851,871
Distribution Plant														
108.05_36	Structures & Improve	D361.T	Acci 361	-2,303,989	-1,040,531	-268,382	-307,874	-245,524	-175,662	-43,198	-86,686	-113,033	-15,089	-7,800
108.05_36	Station Equipment	D362.T	Acci 362	-82,134,404	-80,765,202	-20,652,188	-21,158,854	-13,617,483	-10,917,183	-2,809,447	-3,765,087	-7,367,867	-740,194	-351,229
108.10_36	Poles Towers & Fixtures	D364.T	Acci 364_365	-82,807,813	-57,004,117	-9,959,704	-7,874,827	-2,801,529	-4,458,836	-137,869	-189,243	-9,305	-383,283	-78,243
108.10_36	OVHD Cond & Devices	D364.T	Acci 364_365	-113,912,790	-78,416,489	-13,700,863	-10,832,836	-3,991,426	-6,133,840	-189,657	0	-12,800	-527,256	-107,634
108.10_36	UNGD Conduit	D366.T	Acci 366_367	-149,888,187	-101,179,193	-16,704,013	-15,118,777	-6,889,975	-6,964,230	-1,784,887	-220,058	-18,276	-790,949	-117,828
108.10_36	UNGD Cond & Devices	D366.T		-192,090,660	-129,667,311	-21,407,212	-19,375,636	-8,958,080	-8,925,086	-2,287,442	-282,018	-23,422	-1,013,650	-151,003
108.10_36	Line Transformers	D368.T		-127,838,539	-89,825,285	-20,831,766	-12,871,440	-3,247,777	-376,164	-421,708	0	0	-54,445	-8,954
108.10_36	Services	D369.T		-93,216,644	-90,200,216	-2,893,429	-123,697	-1,301	0	0	0	0	0	0
108.10_37	Leased Prop Assigned - Water Hits	D370.T	8	-47,633,433	-27,128,698	-10,213,039	-3,747,519	-391,744	-5,538,057	-232,661	-198,828	-112,704	0	-69,182
108.10_37	Str & Area Lighting Sys	DIR372.00	Dir	-1,056,248	-1,047,013	-8,837	-398	0	0	0	0	0	0	0
108.10_37	Easements	DIR373.00	Dir	-15,811,486	-15,811,486	0	0	0	0	0	0	0	0	0
	Sub-total	LINE.T	61	-1,000,189,901	-664,218,863	-117,974,783	-92,570,631	-40,848,443	-44,059,273	-8,009,176	-4,564,559	-7,648,799	-19,395,742	-899,641
General Plant														
108.06	Accum Depreciation General Plant	GP.T	71	-106,290,251	-62,377,518	-12,786,054	-12,523,927	-7,269,443	-5,935,773	-1,849,080	-1,491,974	-974,849	-973,662	-107,950
108.07	RWIP	PTDGP.T	72	-12,883,306	-7,560,700	-1,549,781	-1,518,009	-881,120	-719,467	-224,125	-180,840	-118,160	-18,019	-13,085
	Sub-total			-119,173,557	-69,938,218	-14,335,836	-14,041,937	-8,150,563	-6,655,240	-2,073,205	-1,672,814	-1,093,009	-1,091,701	-121,035
TOTAL ACCUMULATED RESERVE FOR DEPRECIATION														
				-2,453,151,916	-1,432,844,242	-292,316,250	-289,905,501	-170,988,624	-137,979,194	-43,751,544	-36,245,149	-20,995,401	-25,971,219	-2,344,790
Rate Base Adjustments and Working Capital														
Working Capital Assets														
WC	Working Capital	EPIS.T	74	95,493,209	56,004,564	11,488,013	11,265,546	6,546,690	5,339,653	1,666,535	1,346,078	868,243	871,544	96,444
	Sub-total			95,493,209	56,004,564	11,488,013	11,265,546	6,546,690	5,339,653	1,666,535	1,346,078	868,243	871,544	96,444
Other Items														
BEP	Bonneville Exchange Power, Tenaska & Cabot	PC3	59	206,861,228	108,126,674	25,056,800	29,105,663	19,575,037	13,862,918	5,432,390	4,871,022	0	757,589	73,135
186.01	Misc Def Debts - Conservation Related	PC3	59	577	302	70	81	55	39	15	14	0	2	0
186.02	Misc Def Debts - WUTC AFUDC Non Project	PTDGP.T	72	32,402,291	19,015,615	3,897,794	3,817,885	2,216,070	1,809,504	563,687	454,824	297,180	296,824	32,908
186.03	Misc Def Debts - Colstrip FERC Adj. - General	GP.T	71	12,907,614	7,222,849	1,480,529	1,450,177	841,747	687,318	214,110	172,789	112,880	112,745	12,500
282	Accum Deferred Income Tax - Prod	PP.T	63	-37,188,678	-19,438,578	-4,504,610	-5,232,499	-3,519,121	-2,492,220	-976,613	-875,683	0	-136,196	-13,148
282.01	Accum Deferred Income Tax - Trans/Dist	TDP.T	65	57,676,154	36,301,158	6,906,161	5,921,190	2,941,372	2,793,777	664,400	445,923	879,686	738,593	83,894
282.02	Accum Deferred Income Tax - Other	PTDGP.T	72	-463,938,503	-272,267,044	-55,808,908	-54,664,769	-31,729,856	-25,908,619	-8,070,914	-6,512,208	-4,255,045	-4,249,955	-471,185
235	Customer Deposits	CUS	14	-13,420,983	-10,908,880	-1,493,272	-535,719	-442,381	-40,731	0	0	0	0	0
252	Customer Advances	CUST_4	3	-60,361,006	-53,519,000	-6,324,991	-470,072	-44,274	-2,669	0	0	0	0	0
	Sub-total			-265,661,306	-185,468,905	-30,760,429	-20,608,063	-10,161,352	-9,288,014	-2,175,594	-1,443,358	-2,965,299	-2,480,397	-281,866
TOTAL OTHER RATE BASE														
				-170,168,097	-129,462,341	-19,302,416	-9,342,517	-3,614,662	-3,848,461	-509,059	-97,280	-2,097,056	-1,608,863	-185,452
TOTAL RATE BASE														
				3,305,988,647	1,914,774,187	401,581,260	400,140,700	231,618,958	189,563,006	59,201,375	47,224,915	30,808,860	26,527,195	3,457,191

Puget Sound Energy
 Public Counsel Electric Class Cost of Service Study
 (Expense)

Acct. No.	Account Description	Allocator	Alloc	Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/33/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 44/49/45/9	Street & Area Lighting	Firm Resale
O & M Expenses														
Production - O&M - Fuel														
FUEL-ST	Steam Prod O&M - Fuel	PP.T	63	60,795,284	31,777,770	7,364,041	8,553,977	5,752,984	4,074,227	1,596,546	1,431,564	0	222,651	21,494
FUEL-OT	Other Prod O&M - Fuel	PP.T	63	126,387,410	66,062,888	15,309,123	17,782,885	11,959,893	8,469,921	3,319,064	2,976,082	0	462,870	44,684
	Sub-total			187,182,694	97,840,659	22,673,164	26,336,862	17,712,877	12,544,148	4,915,611	4,407,645	0	685,521	66,178
Production - O&M - Purchase Power														
555	Purch Pwr - Other	PC3	59	728,285,381	380,675,859	88,216,148	102,470,768	68,916,797	48,806,442	19,125,629	17,149,151	0	2,667,205	257,482
555.01	Purch Pwr - Res Exchange	BPAX	55	0	0	0	0	0	0	0	0	0	0	0
555.02	Purch Pwr - Transp Ancillary	ANCIL	49	695,897	0	0	0	0	0	0	0	694,684	0	1,233
555.03	Purch Pwr - Transp Imbalance	ANCIL	49	691,750	0	0	0	0	0	0	0	690,524	0	1,226
557	Regulation & Frequency Response	ENERGY_1	53	15,104,830	6,915,268	1,690,277	1,985,115	1,354,013	964,624	385,709	343,444	1,318,043	51,405	96,933
	Sub-total			744,777,857	387,591,127	89,906,425	104,455,882	70,270,810	49,771,066	19,511,238	17,492,595	2,703,231	2,718,610	356,873
Production - O&M - Wheeling														
565	Wheeling by Others - Wheeling	PP.T	63	69,765,605	36,466,586	8,450,606	9,816,118	6,601,838	4,675,380	1,832,117	1,642,791	0	255,503	24,665
	Sub-total			69,765,605	36,466,586	8,450,606	9,816,118	6,601,838	4,675,380	1,832,117	1,642,791	0	255,503	24,665
Production - O&M - Other														
500	Steam Prod O&M	PP.T	63	35,695,505	18,637,186	4,318,889	5,016,779	3,374,039	2,389,473	936,351	839,591	0	130,581	12,606
535	Hydro Prod O&M - O&M	PP.T	63	15,167,314	7,927,978	1,837,195	2,134,062	1,435,265	1,016,446	398,309	357,149	0	55,547	5,362
545	Other Prod O&M - O&M	PP.T	63	45,748,396	23,912,755	5,541,437	6,436,863	4,329,117	3,065,854	1,201,400	1,077,251	0	167,545	16,174
556	System Control & Load Dispatch	ENERGY_1	53	841,961	385,465	94,218	110,653	75,474	53,769	21,500	19,144	73,469	2,865	5,403
	Sub-total			97,413,176	50,863,384	11,791,749	13,698,357	9,213,896	6,525,542	2,557,560	2,293,135	73,469	356,539	39,545
Transmission - O&M														
565.01	Transmission O&M	TP.T	64	10,232,042	5,056,630	1,170,744	1,359,665	914,221	647,378	253,594	227,417	526,951	35,394	40,149
565.02	Transmission O&M - Direct Assigned	DIR565.02	50	115,688	0	0	0	0	0	0	0	109,261	0	6,427
	Sub-total			10,347,730	5,056,630	1,170,744	1,359,665	914,221	647,378	253,594	227,417	636,212	35,394	46,576
Distribution Expense - Operating														
581	Dist O&M - Load Dispatch	DEM_12NCI	47	5,026,360	2,979,526	589,514	670,091	396,044	355,174	0	0	0	33,986	2,026
582	Dist O&M - Station	D362.T	Acct 362	1,713,652	853,634	218,279	223,632	143,928	115,387	29,684	39,794	77,768	7,823	3,712
583	Dist O&M - OVHD Lines	D364.T	Acct 364	1,916,424	1,319,248	230,498	182,247	67,150	103,193	3,191	0	215	8,870	1,811
584	Dist O&M - UNGD Lines	D366.T	Acct 366	2,670,432	1,802,625	297,601	269,359	124,535	124,076	31,800	3,921	326	14,092	2,099
585	Dist O&M - Street Lighting	DIR373.00	Acct 373	1,258,852	0	0	0	0	0	0	0	0	1,258,852	0
586	Dist O&M - Meter	D370.T	Acct 370	1,577,243	898,321	338,175	124,088	12,971	183,377	7,704	6,584	3,732	0	2,291
587	Dist O&M - Cust Installations - Meters	D370.T	Acct 370	3,056,150	1,740,635	655,266	240,440	25,134	355,320	14,927	12,757	7,231	0	4,439
589	Dist O&M - Rents	DEM_12NCI	47	436,263	298,608	51,167	58,161	34,375	30,827	0	0	0	2,950	176
580	Dist O&M - Supr & Eng	DES1.T	Acct 581 to 589	2,035,205	1,135,748	274,410	203,806	92,696	146,093	10,065	7,269	10,291	152,919	1,908
588	Dist O&M - Miscellaneous	DES1.T	Acct 581 to 589	1,485,184	828,608	200,250	148,727	67,645	106,611	7,345	5,304	7,510	111,592	1,392
	Sub-total			21,175,765	11,817,153	2,855,160	2,120,550	964,477	1,520,059	104,726	75,628	107,072	1,591,085	19,854
Customer Accounts Expense														
901	CAE - Suprv	CAES1.T	Accs 902-905	222,285	164,013	39,089	7,830	2,815	3,022	2,446	1,392	908	680	90
902	CAE - Meter Reading	CUST_6	5	16,085,014	11,481,990	4,051,903	406,346	42,860	36,066	4,038	31,452	28,307	0	2,052
903	CAE - Records & Collections	PTDP.T	4	16,729,057	13,681,729	2,068,353	229,013	21,569	143,736	316,811	125,068	73,588	61,877	7,311
904	CAE - Uncollect Accts	PTDP.T	62	6,301,611	3,698,165	758,045	742,504	430,982	351,913	109,626	88,454	57,796	57,727	6,400
905	CAE - Miscellaneous	CUST_1	2	-2,437	-2,153	-254	-19	-2	-2	0	0	0	-7	0

Sub-total	39,335,530	29,023,744	6,917,135	1,385,675	498,225	534,734	432,922	246,366	160,599	120,276	15,953
Customer Service & Information Expense											
208.01 Cust Svc Exp - Cust Assistance	DIRS08.01	26	662,257	599,960	64,695	4,808	453	401	11	11	5
908.02 Cust Svc Exp - Weatherization	PC3	59	5,111	2,672	619	719	484	343	120	0	2
909 Cust Svc Exp - Info & Instruct	CUST_1	2	989,666	874,229	103,318	7,679	723	641	17	2,988	9
911 Cust Svc Exp - Demonstration	DIR373.00 Dir		1,368							1,368	
912 Cust Svc Exp - Demonstration & Selling	CUST_1	2	254,738	225,020	26,593	1,976	186	165	5	4	2
913 Cust Svc Exp - Advertising	CUST_1	2	66,097	58,386	6,900	513	48	43	1	1	1
916 Cust Svc Exp - Misc Selling	CUST_1	2	105,999	93,633	11,066	822	77	69	2	320	1
Sub-total			2,085,256	1,843,899	213,192	16,517	1,972	1,661	158	35	19
General Expenses											
920 A&G Exp - Salaries	ADJPTDCE.	73	17,982,589	10,474,904	2,322,557	1,938,813	1,150,041	974,247	309,116	256,271	20,493
920.01 A&G Exp - Salaries - Dir Assign	DIR920.01	27	259,892	0	0	0	0	0	142,447	39,225	4,231
921 A&G Exp - Office Supplies	ADJPTDCE.	73	12,777,169	7,442,733	1,650,246	1,377,585	817,139	682,232	219,636	182,088	14,561
922 A&G Exp - Transf (credit)	ADJPTDCE.	73	-101,799	-59,298	-13,148	-10,976	-6,510	-5,515	-1,750	-1,937	-116
923 A&G Exp - Outside Svcs	ADJPTDCE.	73	7,527,593	4,364,842	972,233	811,596	481,412	407,824	129,397	107,276	8,579
924 A&G Exp - Prop Insurance - Other	PTDGP.T	72	3,697,809	2,170,097	444,823	435,704	252,902	206,504	64,329	51,905	3,756
925 A&G Exp - Injuries & Damages - Other	SW.T	78	6,030,235	3,705,309	767,764	595,774	337,355	320,760	95,759	73,738	5,046
926 A&G Exp - Pensions & Benefits	SW.T	78	17,124,886	10,522,474	2,180,324	1,691,900	958,034	910,907	209,403	116,293	14,330
928 A&G Exp - Reg Comm Exp - WUTC Fees	RETAIL RAT	80	3,628,231	1,942,595	445,123	515,018	314,000	221,729	76,941	62,963	2,255
928 A&G Exp - Reg Comm Exp - Non WUTC Fees	PTDGP.T	62	2,075,607	1,218,091	249,683	244,564	141,956	115,912	36,108	28,135	2,108
930 A&G Exp - Miscellaneous	ADJPTDCE.	73	3,040,720	1,771,227	392,720	327,839	194,463	164,738	43,333	32,789	3,756
931 A&G Exp - Rents	ADJPTDCE.	73	4,402,309	2,564,356	568,584	474,640	281,541	238,505	75,674	62,738	5,017
Sub-total			78,445,241	46,137,330	9,980,916	8,402,457	4,922,334	4,247,842	1,471,866	1,116,624	83,725
TOTAL OPERATING EXPENSES											
			1,250,528,824	666,640,411	153,959,090	167,592,083	111,100,651	80,467,810	31,079,904	27,502,360	4,473,938
Distribution Expense - Maintenance											
591 Dist O&M - Structure	D361.T	Acct 361	179	81	21	24	19	14	3	7	1
592 Dist O&M - Station Eqpt	D362.T	Acct 362	4,405,173	2,194,381	561,117	574,875	369,985	296,619	76,332	102,297	9,543
593 Dist O&M - OVHD Lines	D364.T	Acct 364	28,941,806	19,823,266	3,480,974	2,752,297	1,014,101	1,568,424	48,186	0	27,347
594 Dist O&M - UNGD Lines	D366.T	Acct 366	10,467,296	7,065,744	1,166,507	1,055,804	488,138	486,340	124,646	15,368	8,228
595 Dist O&M - Lines Transformers	D368.T	Acct 368	324,038	228,046	52,887	32,678	8,245	955	1,071	0	18
596 Dist O&M - Street Lighting	DIR373.00 Dir		2,039,664							2,039,664	
597 Dist O&M - Meters	D370.T	Acct 370	217,074	123,635	46,543	17,078	1,785	25,238	1,060	906	315
590 Dist O&M - Supr & Eng	DES2.T	Acct 591 to 597	39,755	25,308	4,548	3,798	1,613	2,029	215	102	39
Sub-total			46,434,975	29,560,461	5,312,597	4,436,555	1,883,887	2,369,617	251,514	118,679	45,480
General Expense - Maintenance & Other											
935 A&G Exp - Maint of Gen Plant	GP.T	71	3,399,565	1,995,069	408,946	400,563	232,504	189,849	59,141	47,719	3,453
411.01 Regulatory Debit	PP.T	63	17,719,489	9,262,003	2,146,336	2,493,157	1,676,775	1,187,481	465,332	417,246	6,265
411.02 Gain / Loss on Disposition of Plant	TDP.T	65	-2,792,428	-1,757,544	-334,366	-286,678	-142,408	-135,263	-32,167	-21,590	-4,062
411.03 Gain From Disposition - Production	PP.T	63	-420,047	-219,559	-50,880	-59,101	-39,749	-28,150	-11,031	-9,891	-149
411.04 Other Utility Operating Income - FAS133	POWER.T	77	0	0	0	0	0	0	0	0	0
411.05 Loss on FV of OPT - FAS133	POWER.T	77	-10,843,497	-5,647,268	-1,309,569	-1,521,400	-1,023,412	-724,832	-284,115	-254,731	-5,217
Sub-total			7,063,082	3,632,702	860,468	1,026,540	703,710	489,085	197,160	178,754	290
TOTAL MAINTENANCE EXPENSES											
			53,498,057	33,193,163	6,173,065	5,463,095	2,587,597	2,868,703	448,674	297,433	45,780
TOTAL O & M EXPENSES											
			1,304,026,881	699,833,574	160,132,154	173,055,178	113,689,247	83,326,513	31,528,577	27,799,793	4,634,310
Depreciation Expense											
403.01 Depr Exp - Production Steam BaseLoad	PP.T	63	28,694,254	14,998,529	3,476,693	4,037,321	2,715,304	1,922,951	753,541	675,672	10,145
403.02 Depr Exp - Production Hydro	PP.T	63	4,854,139	2,637,266	587,975	682,984	459,342	325,303	127,475	114,302	1,716
403.03 Depr Exp - Production Other	PP.T	63	30,491,286	15,937,841	3,693,365	4,290,166	2,885,355	2,043,390	800,733	717,987	10,780
403.04 Depr Exp - Transmission	TP.T	64	6,688,117	3,305,172	765,250	888,738	597,575	423,155	165,760	148,650	26,243

403.05	Depr Exp - Distribution	DP.T	66	80,211,030	52,792,135	9,695,306	7,718,917	3,436,083	3,632,233	697,603	372,778	604,756	1,186,691	74,530
403.06	Depr Exp - General	GP.T	71	19,713,263	11,568,930	2,371,383	2,322,767	1,348,237	1,100,886	342,942	276,711	180,602	180,585	20,021
403.07	Depr Exp - FAS 143	PP.T	63	426,601	222,985	51,674	60,023	40,369	28,589	11,203	10,045	0	1,562	151
403.08	Depr Exp - VROW	DP.T	66	4,430,220	2,915,818	535,492	426,332	189,782	203,616	38,530	20,589	33,402	65,543	4,116
	404 Amort Exp - Limited Term Plant - Hydro Prod	PP.T	63	979,509	511,991	118,647	137,818	92,690	65,642	25,723	23,065	0	3,587	346
	404.01 Amort Exp - Limited Term Plant - Other Prod	PP.T	63	22,899	11,969	2,774	3,222	2,167	1,535	601	539	0	84	8
	404.02 Amort Exp - Limited Term Plant - General	GP.T	71	24,914,335	14,621,232	2,997,039	2,935,597	1,703,951	1,391,340	433,423	349,717	228,504	228,230	25,303
	404.03 Amort Exp - FAS 143	PP.T	63	660,096	345,033	79,956	92,876	62,464	44,237	17,335	15,543	0	2,417	233
	405 Amort Exp - WUTC, AFUDC - Non Project	PTDP.T	62	1,409,935	827,435	169,806	166,129	96,429	78,738	24,528	19,791	12,931	12,916	1,432
	406 Amort Exp - Acq Adjustment - Transmission	PC4	60	25,800	12,299	2,846	3,305	2,222	1,573	616	553	2,143	86	158
	406.01 Amort Exp - Acq Adjustment - Distribution	DP.T	66	11,200	7,371	1,354	1,078	480	507	97	52	84	166	10
	406.02 Amort Exp - FERC Colstrip - Production	PP.T	63	715,283	373,879	86,641	100,641	67,686	47,935	18,784	16,843	0	2,620	253
	406.03 Amort Exp - Acq Adjustment - Encogen	PP.T	63	4,332,173	2,264,433	524,760	609,543	409,948	290,323	113,767	102,011	0	15,866	1,532
	407 Amort Exp - Property Losses	PP.T	63	1,597,229	803,512	186,202	216,290	145,466	103,018	40,369	36,198	0	5,630	543
	407.01 Amort Exp - Storm T&D	TDP.T	65	23,389,642	14,721,354	2,800,683	2,401,244	1,192,826	1,132,972	269,437	180,837	356,743	299,525	34,022
	TOTAL DEPRECIATION EXPENSES			233,507,011	138,779,184	28,146,635	27,094,992	15,448,375	12,834,951	3,882,467	3,081,883	1,763,804	2,263,176	211,543
	Taxes (other than Income)													
	236 Property Taxes	PTDGP.T	72	36,842,385	21,621,330	4,431,909	4,341,051	2,519,738	2,057,461	640,929	517,149	337,903	337,498	37,418
	236.11 Payroll Taxes	SW.T	78	6,739,597	4,141,180	858,079	665,857	377,040	358,493	107,023	82,412	45,768	98,106	5,640
	236.21 Other Taxes - Wash Excise - Allocated	RETAIL RAT	80	70,766,716	37,889,277	8,681,984	10,045,145	6,124,412	4,324,709	1,500,688	1,228,053	333,699	594,865	43,984
	236.24 Other Taxes - MT Corp Lic	REVFAC1.T	76	451,690	248,754	55,245	58,157	36,961	27,884	10,042	8,664	2,243	3,440	299
	236.25 Other Taxes - MT Elec Energy Lic	ENERGY_1	53	1,580,441	723,555	176,656	207,706	141,672	100,930	40,357	35,935	137,909	5,379	10,142
	TOTAL TAXES OTHER THAN INCOME			116,380,829	64,624,096	14,203,973	15,317,915	9,199,824	6,869,477	2,299,040	1,872,212	857,521	1,039,288	97,483
	INCOME TAXES													
	409.10 Current Federal Income Tax @ Rate	RB.T	75	-40,382,647										
	410.10 Provision for Def Inc Tax	RB.T	75	155,001,217										
	411.10 Prov for Def Income Tax (Credit)	RB.T	75	-62,644,985										
	TOTAL FIT			51,973,685										

Class Income Taxes are Calculated and Not Allocated
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Puget Sound Energy
 Public Counsel Electric Class Cost of Service Study
 (Revenue)

Acct. No.	Account Description	Alloc	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/35/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 44/49/45/9	Street & Area Lighting	Firm Resale
REVENUE												
447	Sales of Electricity - Firm Revenue	0	980,974,299	224,604,546	259,853,388	158,401,794	111,862,634	38,799,981	31,773,087	0	15,450,314	0
447.01	Sales of Electricity - Transportation Revenue - R DIR_449	PROFORMA_RETAIL	0	0	0	0	0	0	0	6,435,623	0	0
447.02	Sales of Electricity - Small Firm Resale	DIR_RESALE_SMALL	0	0	0	0	0	0	0	0	0	355,704
447.03	Sales of Electricity - Unbilled Revenue	UNBILLED	3,116,081	888,234	1,047,085	666,299	442,141	177,079	122,890	-105,327	0	0
447.04	Other Elect Revenue - OATT - Sch 449	DIR_449_OATT	0	0	0	0	0	0	0	2,336,798	0	0
447.05	Other Elect Revenue - Firm Resale	DIR_RESALE_LARGE	786,676	0	0	0	0	0	0	0	0	786,676
SALES REVENUE			1,838,009,306	984,090,380	225,492,780	260,900,473	159,068,093	112,324,775	38,977,060	31,895,957	8,667,094	15,450,314
NON FIRM REVENUE												
447.07	Sales of Electricity - Non Firm Revenue		6,086,572	727,003	837,401	557,027	392,619	151,342	136,487	0	21,883	2,167
TOTAL NON FIRM REVENUE			6,086,572	727,003	837,401	557,027	392,619	151,342	136,487	0	21,883	2,167
OTHER OPERATING REVENUE												
450.01	Late Payment Revenue - Interest	DIR450.01	2,886,365	315,956	156,743	52,837	36,998	3,469	6,181	2,555	2,745	0
450.02	Late Payment Revenue - Field Call	DIR450.02	335,677	33,587	1,644	0	27	0	0	0	458	0
451.01	Misc Service Revenue - Temporary Service	CUST_4	1,054,095	934,612	8,209	773	0	47	0	0	0	0
451.02	Misc Service Revenue - Seas Svc Charge	DIR451.02	299	26	247	0	0	0	0	0	0	0
451.03	Misc Service Revenue - Reconnection Charge	DIR451.03	1,091,204	22,626	1,030	0	38	0	0	0	76	0
451.04	Misc Service Revenue - Modified Service Charge	CUST_4	803,588	712,500	84,205	589	0	36	0	0	0	0
451.05	Misc Service Revenue - Water Heater Rental	DIR451.05	7,628	6,227	60	0	0	0	0	0	0	0
451.06	Misc Service Revenue - Billing Initiation Charge	DIR451.06	1,240,167	95,159	3,480	365	57	7	0	0	0	0
451.07	Misc Service Revenue - NSF Handling Chg	DIR451.07	190,792	180,834	402	28	42	0	28	125	0	0
451.08	Misc Service Revenue - Deferred FIT CIAC	CUST_4	9,888,851	8,767,936	77,011	7,253	0	437	0	0	0	0
454.04	Rental Revenue - Transf & Equip	DIR454.04	2,624,783	0	0	0	458,655	73,798	1,019,808	0	3,493	0
454.01	Rental Revenue - Steam Plant	PP_T	38,300	20,019	5,389	3,624	2,567	1,006	902	0	140	14
454.03	Rental Revenue - Distribution Pole Contacts	D364.T	4,856,526	3,344,563	462,034	170,239	261,616	8,089	0	546	22,488	4,591
454.05	Rental Revenue - Personal Cell Site	D364.T	3,050,165	2,099,705	366,858	106,876	164,242	5,078	0	343	14,118	2,882
454.07	Rental Revenue - Pole Rental	DIR373.00	47,934	357,776	71,833	41,695	34,046	10,606	8,557	5,591	47,934	619
454.06	Rental Revenue - Land & Bldg	PTDP.T	609,645	22,372	0	0	0	22,372	0	0	5,585	0
454.08	Rental Revenue - Reserve of Power Capacity	DIR_40	0	0	0	0	0	0	0	0	0	0
456.13	Other Elect Revenue - CLX Reconciliation Adjus	CUST_5	-733	-599	-10	-1	-6	-14	-5	-3	-3	0
456.01	Other Elect Revenue - Wheeling	PC3	6,835,150	3,572,743	961,715	646,802	458,061	179,498	160,949	0	25,032	2,417
456.05	Other Elect Revenue - Dist O&M	LINE.T	72,853	49,478	7,219	3,137	3,551	637	74	9	370	61
456.08	Other Elect Revenue - PCS	D364.T	790,443	544,133	75,169	27,697	42,563	1,316	0	89	3,659	747
456.09	Other Elect Revenue - Non-Core Gas Sales	PP_T	947,407	495,211	133,301	89,652	63,491	24,880	22,309	0	3,470	335
456.14	Other Elect Revenue - Green Energy Option	PC3	0	0	0	0	0	0	0	0	0	0
456.16	Other Elect Revenue - Intolight	DIR373.00	-2,393	0	0	0	0	0	0	0	-2,393	0
456.17	Other Elect Revenue - AG Settlement	DIR_449	-190	0	0	0	0	0	0	-190	0	0
TOTAL OTHER OPERATING INCOME			37,392,928	25,900,543	3,784,081	2,261,798	1,151,567	1,527,946	331,262	1,267,986	1,028,775	123,804
TOTAL REVENUE			1,881,488,806	1,013,251,566	230,003,864	263,999,672	160,776,687	114,245,340	39,459,664	33,300,440	9,685,869	15,596,001

62	PTDP.T	Prod Trans Dist Plant	5,415,920,847	3,176,388,406	681,501,500	638,145,061	370,407,889	302,451,791	Included in Svc 31	Included in Svc 31	94,218,153	76,022,148	49,672,503	49,613,081	5,500,515	Included in Lg Resale
63	PP.T	Prod Plant	2,159,169,302	1,128,601,027	261,537,035	303,798,128	204,319,675	144,897,908	Included in Svc 31	Included in Svc 31	56,702,025	50,842,597	0	7,907,542	763,365	Included in Lg Resale
64	TP.T	Trans Plant	571,376,659	282,366,213	65,376,554	75,926,297	51,051,841	36,150,828	Included in Svc 31	Included in Svc 31	14,161,168	12,699,376	29,425,945	1,976,456	2,241,992	Included in Lg Resale
65	TDP.T	Trans & Dist Plant	3,256,751,545	2,049,787,379	389,964,464	334,346,933	166,088,013	157,753,883	Included in Svc 31	Included in Svc 31	37,516,129	25,179,551	49,672,503	41,705,539	4,737,150	Included in Lg Resale
66	DP.T	Dist Plant	2,686,374,886	1,767,421,166	324,587,910	258,420,636	115,036,173	121,603,055	Included in Svc 31	Included in Svc 31	23,354,961	12,480,175	20,246,558	39,729,084	2,495,168	Included in Lg Resale
67		Customer Accts Expenses excluding Uncollect	-4,216,355	-1,854,265	-544,853	-725,986	-429,010	-350,252	Included in Svc 31	Included in Svc 31	-109,357	-88,297	-57,761	-50,193	-6,381	Included in Lg Resale
68		Customer Service Expenses	2,085,256	1,843,899	213,192	16,517	1,972	1,681	Included in Svc 31	Included in Svc 31	269	158	35	7,534	19	Included in Lg Resale
69	SW.T	Total Salaries & Wages	66,690,363	41,599,450	8,545,518	6,589,656	3,638,339	3,071,807	Included in Svc 31	Included in Svc 31	989,189	754,733	409,786	851,142	49,745	Included in Lg Resale
70	SWPTD.T	Salaries & Wages P,T,D related	34,692,559	20,771,145	4,168,849	3,942,925	2,206,155	1,866,751	Included in Svc 31	Included in Svc 31	547,250	426,532	184,014	352,910	26,030	Included in Lg Resale
71	GP.T	General Plant	282,481,059	165,776,892	33,980,710	33,284,071	19,319,550	15,775,139	Included in Svc 31	Included in Svc 31	4,914,166	3,965,128	2,590,795	2,687,696	286,893	Included in Lg Resale
72	PTDGP.T	Prod/Trans/Dist/Genl Plant	5,698,401,906	3,344,165,297	685,482,209	671,429,132	389,727,239	318,226,929	Included in Svc 31	Included in Svc 31	89,132,339	79,987,276	52,263,238	52,200,777	5,787,408	Included in Lg Resale
73	adj/coa.t	Adj Total Prod Trans Dist & Cust Exp	231,892,151	135,077,767	29,950,234	25,001,715	14,830,207	12,663,273	Included in Svc 31	Included in Svc 31	3,986,160	3,304,707	2,500,568	4,413,251	264,269	Included in Lg Resale
74	EPIS.t	Elect Plant in Service	5,928,418,660	3,476,880,770	713,196,926	698,388,718	406,432,243	331,490,682	Included in Svc 31	Included in Svc 31	103,461,978	83,567,345	53,902,318	54,107,267	5,987,433	Included in Lg Resale
75	RB.T	Rate base	3,305,998,647	1,914,774,187	401,581,260	400,140,700	231,818,568	189,563,006	Included in Svc 31	Included in Svc 31	59,201,375	47,224,915	30,809,860	26,827,195	3,457,191	Included in Lg Resale
76	Revfact.T		1,821,772,376	1,003,283,338	222,814,778	234,562,271	149,073,053	112,463,863	Included in Svc 31	Included in Svc 31	40,502,363	34,943,018	9,047,761	13,873,981	1,207,930	Included in Lg Resale
77	Power.T		1,108,487,032	577,818,285	133,992,688	155,666,884	104,713,643	74,163,514	Included in Svc 31	Included in Svc 31	29,070,120	26,063,584	3,412,912	4,051,566	533,837	Included in Lg Resale
78	SW.T alt	Total Salaries and Wages alt	66,490,363	40,855,344	8,465,489	6,569,099	3,719,735	3,536,755	Included in Svc 31	Included in Svc 31	1,055,854	813,045	451,527	967,877	55,639	Included in Lg Resale
79	SWPTD.T alt	Salaries & Wages P,T,D related alt	34,492,558	19,590,573	4,413,734	4,131,278	2,341,028	2,306,402	Included in Svc 31	Included in Svc 31	493,199	430,993	196,001	568,264	28,486	Included in Lg Resale
80	Retail RATE REV	Retail Rate Revenue	1,838,009,306	984,090,380	225,492,780	260,900,473	159,068,093	112,324,775	Included in Svc 31	Included in Svc 31	38,977,060	31,895,957	8,657,094	15,450,314	1,142,380	Included in Lg Resale

Puget Sound Energy
 Public Counsel Electric Class Cost of Service Study
 (Allocator Percentage)

Acct. No.	Account Description	Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/35/43	Campus Sch 40	High Voltage Sch 46/48 n Sch 449/459	Transportatio n Sch 449/459	Street & Area Lighting	Firm Resale
DIR450.01	Late Payment Interest Rev	100.0000%	79.9234%	10.4395%	5.4305%	1.8306%	1.3511%	0.1202%	0.2141%	0.0685%	0.0951%	0.0000%
CUST_1	Ave. No. Cust.	100.0000%	88.3339%	10.4395%	0.7759%	0.0731%	0.0647%	0.0066%	0.0018%	0.0017%	0.3019%	0.0009%
CUST_4	Ave. No. Cust Incl. RES. & SEC Only	100.0000%	88.6649%	10.4786%	0.7788%	0.0733%	0.0000%	0.0044%	0.0000%	0.0000%	0.0000%	0.0000%
CUST_5	Wtd. Ave. No. Cust. CAE - NO HV	100.0000%	81.7842%	12.9638%	1.8690%	0.2899%	0.8592%	1.8938%	0.7476%	0.4399%	0.0000%	0.0437%
METER	Wtd. Ave. No. Sch. Mtr Reading	100.0000%	71.3832%	25.1905%	2.5262%	0.2665%	0.2242%	0.0251%	0.1955%	0.1760%	0.0000%	0.0128%
DIR368.03C	Meter Investment	100.0000%	56.9552%	21.4403%	7.8674%	0.8224%	11.6264%	0.4884%	0.4174%	0.2366%	0.0000%	0.1452%
DIR372.00	Line Transformers - Customer Related	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46.7385%	52.3974%	0.0000%	0.0000%	0.0000%	0.8641%
UNBILLED	Leased Wtr. Htrs.	100.0000%	99.1256%	0.8567%	0.0377%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PROFORMA	Direct Assignment of Unbilled Revenue	100.0000%	49.0375%	13.9781%	16.4779%	10.4855%	6.9579%	2.7867%	1.9339%	-1.6575%	0.0000%	0.0000%
DIR451.02	Profoma Revenue	100.0000%	53.6251%	12.2780%	14.2049%	8.6591%	6.1161%	2.1210%	1.7369%	0.3519%	0.0000%	0.0624%
DIR454.04	Seasonal Svc. Chgs.	100.0000%	8.7719%	13.9781%	16.4779%	10.4855%	6.9579%	2.7867%	1.9339%	0.0000%	0.0000%	0.0000%
DIR451.05	Equip. (Transf.) Rentals	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR235.00	Water Htr. Rentals	100.0000%	81.6334%	17.5738%	0.7926%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1331%
PROFORMA_RETAIL	Customer Deposits	100.0000%	81.2823%	11.1264%	3.9917%	3.2962%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OH_IFMRC	Profoma Retail Revenue - No Transportation	100.0000%	53.9492%	12.3291%	14.2640%	8.6951%	6.1415%	2.1298%	1.7441%	0.0000%	0.0000%	0.0000%
UG_TFMR	Allocate Overhead Transformers	100.0000%	83.5307%	14.0092%	2.3374%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR_RESALE	Allocate Underground Transformers	100.0000%	92.0117%	7.6730%	0.2806%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR_449	Acct. Svc. Chgs. Rev.	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DIR451.07	Firm Resale Allocation Only Excise Tax	100.0000%	97.8217%	4.8924%	0.2108%	0.0145%	0.0035%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR451.03	Schedule 449 / 459 Allocation Only	100.0000%	94.8217%	2.0735%	0.0944%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OH_SVC	NSF Check Charge Revenue	100.0000%	86.6267%	12.8195%	0.5480%	0.0058%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR_449_OATT	Dist OH Services	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PROFORMA_RETAIL_TA	Transportation OATT Revenue	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR908.01	Profoma State Revenue	100.0000%	53.6586%	12.2857%	14.2138%	8.6645%	6.1195%	2.1223%	1.7380%	0.3521%	0.0000%	0.0000%
DIR920.01	Direct Assign A/C 908	100.0000%	89.0832%	9.7688%	0.7260%	0.0684%	0.0606%	0.0062%	0.0017%	0.0016%	0.0000%	0.0000%
DIR920.02	Direct Assign A/C 920.01	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEM_1	Direct Assign Disconnect Call - A/C 450.02	100.0000%	89.3603%	10.0056%	0.4896%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NCP_360	Annual Kw - Top 200 Hours	100.0000%	57.2657%	10.1352%	10.8345%	6.5727%	5.3813%	1.4532%	1.5653%	6.0748%	0.2695%	0.4477%
NCP_361	Allocate Substation Land - 12 NCP	100.0000%	43.6361%	13.3724%	18.1563%	15.0128%	7.8878%	0.0000%	0.0000%	0.9412%	0.0000%	0.0045%
NCP_362	Allocate Substation Structures - 12 NCP	100.0000%	54.4413%	13.0787%	14.9742%	8.9880%	7.3125%	0.0000%	0.0000%	0.4291%	0.0000%	0.0016%
DIR360.01	Allocate Substation Equipment - 12 NCP	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR361.01	Direct Assign Substation Land	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR362.01	Direct Assign Substation Structures	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR364.01	Direct Assign Substation Equipment	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR366.01	Direct Assign OH Dist Lines	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DIR368.03	Line Transformers	100.0000%	68.9794%	12.0520%	9.5291%	3.5111%	4.7116%	52.3974%	10.5586%	0.0000%	0.0000%	3.8006%
UG_NCP	Allocate Overhead Lines - 12 NCP	100.0000%	68.4550%	11.3015%	10.2289%	4.7292%	4.7116%	0.0000%	0.0000%	0.0113%	0.0000%	0.0577%
UG_TFMR	Allocate Underground Lines - 12 NCP	100.0000%	83.5307%	14.0092%	2.3374%	0.0000%	0.0000%	0.0000%	0.0000%	0.0124%	0.0000%	0.0261%
DIR108.09	Allocate Overhead Transformers	100.0000%	63.8368%	17.7529%	14.4428%	3.9546%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEM_1A	Allocate Underground Transformers	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEM_12CP	Dist Accm Depr - Subs & Lines	100.0000%	57.8760%	10.2432%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEM_12NCP2	200 CP Demand Excl. Interruptible	100.0000%	50.7871%	10.9398%	12.9720%	7.9353%	6.3051%	1.4687%	1.4237%	6.1396%	0.2724%	0.4525%
DEM_12NCP1	12 Monthly CP Demand	100.0000%	63.8129%	12.6257%	14.3514%	8.4821%	0.0000%	0.0000%	0.0000%	0.0000%	0.2108%	0.5168%
DEM_2A	12 NCP Distribution Demand (No HV, LFR, Trans)	100.0000%	59.2780%	11.7284%	13.3315%	7.1088%	4.8419%	1.5717%	1.5236%	0.0000%	0.0000%	0.0000%
ANGIL	200 CP Demand - NO RETAIL WHEELING & INTEI	100.0000%	61.9368%	10.9619%	11.7183%	7.1088%	4.8419%	1.5717%	1.5236%	0.0000%	0.0000%	0.0000%
DEM_565.02	Transportation Ancillary Exp	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1772%
DEM_3B	Direct Assign A/C 565.02	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEM_3A	Top 75 CP - No Interruptibles	100.0000%	56.3699%	10.1252%	10.9199%	6.6109%	4.4601%	1.4491%	1.3926%	5.9389%	0.2945%	5.5555%
ENERGY_1	Top 75 CP - No Interruptibles or Transportation	100.0000%	62.3229%	10.8109%	11.6595%	7.0586%	4.7622%	1.5472%	1.4869%	0.0000%	0.3145%	0.0373%
DIR_449_ENERGY	Annual kWhs	100.0000%	45.7818%	11.9033%	13.1423%	8.9641%	6.3862%	2.5535%	2.2737%	8.7260%	0.3403%	0.6417%
	Schedule 449 / 459 Energy Allocation	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%

BPA3	BPA Residential Exchange kWh	100.0000%	95.2448%	2.5496%	1.6796%	0.2163%	0.2905%	0.0000%	0.0000%	0.0000%	0.0192%	0.0000%
ENERGY_2	Energy - NO RETAIL WHEELING	100.0000%	50.4961%	12.3426%	14.4956%	9.8872%	7.0438%	2.8165%	2.5079%	0.0000%	0.3754%	0.0350%
DEM_12NCP_P	12 NCP Distribution Demand (No HV)	100.0000%	58.7620%	11.6264%	13.2155%	7.8108%	7.0047%	0.0000%	0.0000%	0.0000%	0.6703%	0.5554%
DEM_12NCP_S	Dist 12 NCP Dem, Excl Dir Assn Transf (No HV, PR)	100.0000%	63.8129%	12.6257%	14.3514%	8.4821%	0.0000%	0.0000%	0.0000%	0.0000%	0.7279%	0.0000%
PC3	Peak Credit 3	100.0000%	52.2701%	12.1129%	14.0701%	9.4629%	6.7016%	2.6261%	2.3547%	0.0000%	0.3662%	0.0354%
PC4	Peak Credit 4	100.0000%	47.6700%	11.0305%	12.8089%	8.6111%	6.0973%	2.3879%	2.1416%	8.3079%	0.3355%	0.6119%
Line.T	Dist. Poles, lines, conductors	100.0000%	67.9155%	11.4169%	9.9086%	4.3056%	4.8742%	0.0119%	0.1015%	0.0119%	0.5077%	0.0835%
PTDP.T	Prod Trans Dist Plant	100.0000%	58.6860%	12.0294%	11.7628%	6.8392%	5.5845%	1.7397%	1.4037%	0.9172%	0.9161%	0.1016%
PP.T	Prod Plant	100.0000%	52.2701%	12.1129%	14.0701%	9.4629%	6.7016%	2.6261%	2.3547%	0.0000%	0.3662%	0.0354%
TP.T	Trans Plant	100.0000%	49.4186%	11.4419%	13.2863%	8.9349%	6.3270%	2.4784%	2.2226%	5.1500%	0.3459%	0.3924%
TDP.T	Trans & Dist Plant	100.0000%	62.9396%	11.9740%	10.2663%	5.0988%	4.8439%	1.5199%	0.6477%	1.5252%	1.2806%	0.1455%
DP.T	Dist Plant	100.0000%	65.8166%	12.0872%	9.6233%	4.2838%	4.5283%	1.4519%	0.4647%	0.7540%	1.4795%	0.0929%
	Customer Accts Expenses excluding Uncollect	100.0000%	43.9779%	12.9224%	17.2189%	10.1749%	8.3070%	2.5936%	2.0942%	1.3699%	1.1904%	0.1513%
	Customer Service Expenses	100.0000%	86.4256%	10.2236%	0.7921%	0.0946%	0.0766%	0.0129%	0.0076%	0.0017%	0.3613%	0.0009%
SW.T	Total Salaries & Wages	100.0000%	62.5646%	12.8523%	9.9107%	5.4720%	4.6199%	1.4877%	1.1351%	0.6028%	1.2801%	0.0748%
SWPTD.T	Salaries & Wages P,T,D related	100.0000%	60.2192%	12.0862%	11.4312%	6.3960%	5.4120%	1.5866%	1.2366%	0.5335%	1.0231%	0.0755%
GP.T	General Plant	100.0000%	58.6860%	12.0294%	11.7628%	6.8392%	5.5845%	1.7397%	1.4037%	0.9172%	0.9161%	0.1016%
PTDGP.T	Prod/Trans/Dist/Gen'l Plant	100.0000%	58.6860%	12.0294%	11.7628%	6.8392%	5.5845%	1.7397%	1.4037%	0.9172%	0.9161%	0.1016%
adjtdcct	Adj Total Prod Trans Dist & Cust Exp	100.0000%	58.2503%	12.9156%	10.7816%	6.3953%	5.4177%	1.7190%	1.4251%	1.0763%	1.9031%	0.1140%
EPIS.t	Elect Plant in Service	100.0000%	58.6477%	12.0302%	11.7972%	6.8557%	5.5916%	1.7452%	1.4096%	0.9092%	0.9127%	0.1010%
RB.T	Rate base	100.0000%	57.9339%	12.1504%	12.1068%	7.0140%	5.7355%	1.7912%	1.4289%	0.9322%	0.8026%	0.1046%
Revfac1.T	Revenue Factor 1	100.0000%	55.0718%	12.2307%	12.8755%	8.1829%	6.1733%	2.2323%	1.9181%	0.4966%	0.7616%	0.0663%
Power.T	Power Allocator	100.0000%	52.0798%	12.0770%	14.0305%	9.4380%	6.6845%	2.6201%	2.3492%	0.3076%	0.3652%	0.0481%
SW.T alt	Total Salaries and Wages alt	100.0000%	61.4455%	12.7319%	9.8798%	5.5944%	5.3192%	1.5880%	1.2289%	0.6781%	1.4557%	0.0837%
SWPTD.T alt	Salaries & Wages P,T,D related alt	100.0000%	56.7675%	12.7962%	11.9773%	6.7888%	6.6925%	1.4299%	1.2495%	0.5682%	1.6475%	0.0826%
Retail RATE REV	Retail Rate Revenue	100.0000%	53.5411%	12.2683%	14.1947%	8.6544%	6.1112%	2.1206%	1.7354%	0.4715%	0.8406%	0.0622%

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Puget Sound Energy
 Public Counsel Electric Class Cost of Service Study
 (Salaries and Wages)

Acct. No.	Account Description	Alloc	Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/35/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 44/49/45/9	Street & Area Lighting	Firm Resale	
Labor O & M Expenses														
S100	Production Labor Exp Salary & Wages - Prod Related	63	13,536,024	7,075,300	1,639,599	1,904,537	1,280,898	907,124	355,470	318,737	0	49,573	4,786	
S101	Transmission Labor Exp Salary & Wages - Trans Related	64	591,683	292,401	67,700	78,625	52,866	37,436	14,664	13,151	30,472	2,047	2,322	
S102	Distribution Labor Expense - Operating Salary & Wages - Dist Related	66	20,364,852	13,403,443	2,461,550	1,959,763	872,390	922,191	177,115	94,645	153,542	301,290	18,922	
S103	Customer Accounts Labor Expense Salary & Wages - Customer Accts Related		10,847,059	8,015,548	1,905,984	379,354	134,618	145,217	118,130	66,932	43,829	33,108	4,340	
S104	Customer Service & Information Labor Expense Salary & Wages - Cust Svc Related		1,460,361	1,289,984	152,454	11,330	1,067	945	97	27	25	4,409	13	
-	TOTAL LABOR OPERATING EXPENSES		46,799,979	30,076,687	6,227,287	4,333,609	2,341,840	2,012,913	665,477	483,491	227,868	390,427	30,363	
S105	General Labor Expense - Maintenance Salary & Wages - Admin & Gen Related		19,406,793	11,522,763	2,318,231	2,256,047	1,296,499	1,058,894	323,712	261,242	172,918	177,124	19,362	
S106	Salary & Wages - Sales		283,591	-	-	-	-	-	-	-	-	283,591	-	
-	TOTAL LABOR MAINTENANCE EXPENSES		19,690,384	11,522,763	2,318,231	2,256,047	1,296,499	1,058,894	323,712	261,242	172,918	460,715	19,362	
-	TOTAL LABOR O & M EXPENSES		66,490,363	41,599,450	8,545,518	6,589,656	3,638,339	3,071,807	989,189	754,733	400,786	851,142	49,745	
Labor O&M P/T/D														
500	Operation supervision and engineering	63	14,576	7,619	1,766	2,051	1,379	977	383	343	0	53	5	
502	Steam expenses (major only)	63	533,017	278,609	64,564	74,996	50,439	35,720	13,998	12,551	0	1,952	188	
506	Miscellaneous steam power expenses (major only)	63	43,947	22,971	5,323	6,183	4,159	2,945	1,154	1,035	0	161	16	
507	Rents	63	4,775	2,496	578	672	452	320	125	112	0	17	2	
510	Maintenance supervision and engineering (major only)	63	76,101	39,778	9,218	10,707	7,201	5,100	1,998	1,792	0	279	27	
511	Maintenance of structures (major only)	63	1,315	688	159	185	124	88	35	31	0	5	0	
512	Maintenance of boiler plant (major only)	63	35,258	18,429	4,271	4,961	3,336	2,363	926	830	0	129	12	
513	Maintenance of electric plant (major only)	63	30,040	15,702	4,227	2,843	2,013	1,100	789	110	0	110	11	
514	Maintenance of miscellaneous steam plant (major only)	63	7,640	3,993	925	1,075	723	512	201	180	0	28	3	
535	Operation supervision and engineering	63	538,937	281,703	65,281	75,829	50,999	36,117	14,153	12,691	0	1,974	191	
537	Hydraulic expenses (major only)	63	857,331	448,128	103,847	81,128	22,514	57,454	22,514	20,188	0	3,140	303	
538	Electric expenses (major only)	63	929,839	486,028	112,630	130,830	87,990	62,314	24,419	21,895	0	3,405	329	
539	Miscellaneous hydraulic power generation expenses (major on	63	831,772	434,768	100,751	117,031	78,710	55,742	21,843	19,586	0	3,046	294	
540	Rents	63	1,789	835	217	252	169	120	47	42	0	7	1	
541	Maintenance supervision and engineering (major only)	63	262,791	137,361	31,831	36,975	24,868	17,611	6,901	6,188	0	962	93	

Acct. No.	Account Description	Alloc	Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/35/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 449/459	Street & Area Lighting	Firm Resale
542	Maintenance of structures (major only)		301,825	157,764	36,560	42,467	28,561	20,227	7,926	7,107	0	1,105	107
543	Maintenance of reservoirs, dams, and waterways (major only)		323,889	169,297	39,232	45,572	30,649	21,706	8,506	7,627	0	1,186	115
544	Maintenance of electric plant (major only)		590,533	287,764	66,585	77,461	52,096	36,894	14,558	12,964	0	2,016	195
545	Maintenance of miscellaneous hydraulic plant (major only)		517,474	270,484	62,881	72,809	48,968	34,679	13,589	12,185	0	1,895	183
546	Operation supervision and engineering		468,345	244,805	66,730	65,897	44,319	31,366	12,299	11,025	0	1,715	166
548	Generation expenses (major only)		1,532,536	801,059	185,634	215,630	145,022	102,704	40,246	36,087	0	5,613	542
549	Miscellaneous other power generation expenses (major only)		421,049	220,083	51,001	59,242	39,843	28,217	11,057	9,915	0	1,542	149
550	Rents		4,095	2,141	496	576	388	274	108	96	0	15	1
551	Maintenance supervision and engineering (major only)		171,801	89,801	20,810	24,173	16,257	11,513	4,512	4,045	0	629	61
552	Maintenance of structures (major only)		110,425	57,719	15,537	10,449	7,400	4,321	2,900	2,600	0	404	39
553	Maintenance of generating and electric equipment (major only)		644,944	337,113	78,121	90,745	61,030	43,221	16,937	15,187	0	2,362	228
554	Maintenance of miscellaneous other power generation plant (r		587,247	306,955	71,132	82,628	55,570	39,355	15,422	13,628	0	2,151	208
556	System control and load dispatching (major only)		746,152	390,015	90,380	104,985	70,607	50,004	19,595	17,570	0	2,733	264
557	Other expenses		2,986,583	1,561,091	361,760	420,216	282,617	200,147	78,431	70,326	0	10,938	1,056
560	Operation supervision and engineering		458,411	226,540	52,451	60,915	40,958	29,004	11,361	10,189	23,608	1,586	1,799
561.1	Load Dispatching (major only)		35,527	26,452	6,125	7,113	4,783	3,387	1,327	1,190	2,757	185	210
561.2	Load Dispatching (major only)		139,128	68,755	15,919	18,488	12,431	8,803	3,448	3,092	7,165	481	546
561.3	Load Dispatching (major only)		32,926	16,271	3,767	4,375	2,942	2,083	816	732	1,696	114	129
561.6	Load Dispatching (major only)		28,197	13,935	3,226	3,747	2,519	1,784	627	627	1,452	98	111
561.8	Load Dispatching (major only)		57,807	28,567	6,614	7,682	5,165	3,657	1,433	1,285	2,977	200	227
562	Station expenses (major only)		60,794	30,044	6,956	8,079	5,432	3,846	1,507	1,351	3,131	210	239
563	Overhead line expenses (major only)		58,975	29,145	6,748	7,837	5,269	3,751	1,462	1,311	3,037	204	231
566	Miscellaneous transmission expenses (major only)		298,520	147,524	34,156	39,668	26,672	18,887	7,399	6,635	15,374	1,033	1,171
569.2	Maintenance of structures (major only)		17,130	-8,466	-1,960	-2,276	-1,531	-2,276	-1,084	-381	-882	-59	-67
570	Maintenance of station equipment (major only)		187,426	92,623	21,445	24,906	16,746	11,868	4,645	4,166	648	648	735
571	Maintenance of overhead lines (major only)		-766,987	-378,990	-87,748	-101,908	-68,521	-48,521	-19,007	-17,045	-39,495	-2,663	-3,009
580	Operation supervision and engineering		1,066,133	701,682	128,866	102,597	45,671	48,278	9,272	4,955	8,038	15,773	991
581	Load dispatching (major only)		4,602,917	2,128,517	539,851	613,639	362,680	325,253	0	0	0	31,123	1,855
582	Station expenses (major only)		740,841	369,090	94,379	96,693	62,231	49,891	12,839	17,206	33,625	3,383	1,805
583	Overhead line expenses (major only)		-1,056,182	-277,066	-100,440	-127,032	-37,008	-56,872	-1,758	0	-119	-4,889	-998
584	Underground line expenses (major only)		291,998	197,040	32,530	29,443	13,613	13,562	3,476	429	36	1,540	229
585	Street lighting and signal system expenses		153,514	70,862	128,866	45,671	48,278	9,272	9,272	4,955	8,038	15,773	991
586	Meter expenses		1,049,781	597,905	225,083	82,591	8,634	122,052	5,128	4,382	2,484	163,514	1,525
587	Customer installations expenses		2,130,864	1,213,637	456,877	167,644	17,525	247,743	10,408	8,895	5,042	0	3,095
588	Miscellaneous distribution expenses		747,200	491,781	90,316	71,905	32,009	33,836	6,498	3,473	5,634	11,055	694
590	Maintenance supervision and engineering (major)		33,626	20,511	3,972	4,239	2,397	2,219	21	-2	-26	285	12
591	Maintenance of structures (major only)		133	60	16	18	14	10	2	5	7	1	0
592	Maintenance of station equipment (major only)		2,414,674	1,202,640	307,573	315,115	202,806	162,580	41,841	56,074	109,581	11,024	5,231
593	Maintenance of overhead lines (major only)		5,680,366	3,841,471	671,178	530,680	195,532	300,485	9,291	627	25,829	25,829	5,273
594	Maintenance of underground lines (major only)		2,097,099	1,415,607	233,707	211,528	97,797	97,437	24,973	3,079	256	11,066	1,649
595	Maintenance of line transformers		108,444	76,319	17,659	10,936	2,759	320	358	0	0	46	6
596	Maintenance of street lighting and signal systems		256,893	146,548	31,421	11,550	1,205	17,038	716	612	347	256,893	0
597	Maintenance of meters		215,014	112,388	26,044	30,253	20,347	14,409	5,646	5,063	0	787	213
901C	Supervision (major only)		160,508	114,575	40,433	4,055	428	360	40	314	282	0	76
902C	Meter reading expenses		2,647	1,889	667	67	7	6	1	5	5	0	20
902E	Meter reading expenses		8,663,139	7,085,081	1,071,086	118,594	11,170	74,434	164,061	64,766	38,108	32,043	3,786
903C	Customer records and collection expenses		1,750,101	1,431,307	216,390	23,958	2,256	15,037	33,143	13,084	7,698	6,473	765
903E	Customer records and collection expenses		55,650	49,158	5,810	432	41	36	4	1	1	168	0
905C	Miscellaneous customer accounts expenses (major only)		687,301	364,480	84,463	98,111	65,985	46,730	18,312	16,420	0	2,554	247
906C	Customer assistance expenses (major only)		380,963	204,357	47,357	55,009	36,996	26,201	10,267	9,206	0	1,432	138
908C	Customer assistance expenses (major only)		372,098	328,668	38,845	2,987	272	241	25	7	6	1,123	3
909C	Informational and instructional advertising expenses (major o		36	31	4	0	0	0	0	0	0	0	0
912C	Demonstrating and selling expenses (major only)		165,400	146,104	17,267	1,283	121	107	11	3	3	489	1
912E	Demonstrating and selling expenses (major only)		10,349	9,142	80	80	8	7	1	1	0	31	0
913E	Advertising expenses (major only)		107,806	95,230	836	79	70	2	7	2	2	325	1
920C	Miscellaneous sales expenses (major only)		13,331,883	7,765,856	1,721,891	1,437,392	852,614	722,284	229,171	189,893	143,762	283,725	15,193
920E	Administrative and general salaries		4,328,139	2,521,152	559,005	466,643	276,798	234,487	74,399	61,681	46,672	82,371	4,932
924C	Property insurance		240,038	140,869	28,875	16,417	13,405	4,176	3,369	2,202	2,199	2,444	244
924E	Property insurance		261,894	153,894	31,504	30,858	17,911	14,625	4,556	3,676	2,402	2,002	266
925C	Injuries and damages		238,234	149,944	28,526	24,458	12,149	11,540	2,744	1,842	3,634	3,051	347
925E	Injuries and damages		240,607	151,437	28,810	24,701	12,271	11,655	2,772	1,860	3,670	3,081	350
930.2C	Miscellaneous general expenses		33,685	19,622	4,351	3,632	2,154	1,825	579	480	363	641	38
935C	Maintenance of general plant		697,612	409,401	83,918	82,198	47,711	38,958	12,136	9,792	6,398	6,391	709
935E	Maintenance of general plant		34,701	20,365	4,174	4,089	2,373	1,938	604	487	318	318	35

Acct. No.	Account Description	Allocator	Alloc	Total	Residential Sch 7	Sec. Voltage Sch 24	Sec. Voltage Sch 25	Sec. Voltage Sch 26	Prim. Voltage Sch 31/35/43	Campus Sch 40	High Voltage Sch 46/49	Transportation Sch 44/49/459	Street & Area Lighting	Firm Resale
	Total			66,490,363	40,855,344	8,465,489	6,569,099	3,719,735	3,536,755	1,055,854	813,045	451,527	967,877	55,639
	Total Salaries and Wages ait													
	Salaries & Wages P, I, D related ait			34,492,558	19,580,573	4,413,734	4,131,278	2,341,828	2,308,402	483,199	430,993	196,001	568,264	28,486