

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the three months ended December 31, 2022

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816000 Wells Expense	\$ 1,159,626	\$ 111,605	\$ 1,048,021
818000 Compressor Station Expense	\$ 406,748	\$ 44,861	\$ 361,887
819000 Compressor Station Fuel	\$ 18,447	\$ 2,042	\$ 16,405
820000 Measuring and Regulator Station Expense	\$ 3,785,746	\$ 389,517	\$ 3,396,229
821000 Purification Expense	\$ -	\$ -	\$ -
Maintenance			
832000 Wells Expense	\$ 305,651	\$ 32,948	\$ 272,703
834000 Compressor Expense	\$ 1,894,682	\$ 174,848	\$ 1,719,835
Total Underground Storage Expense	<u>\$ 7,570,901</u>	<u>\$ 755,821</u>	<u>\$ 6,815,080</u>
Other Storage Expense			
Operation			
840000 Supervision and Engineering	\$ 75,423	\$ 8,349	\$ 67,074
Total Other Storage Expense	<u>\$ 75,423</u>	<u>\$ 8,349</u>	<u>\$ 67,074</u>
Liquified Natural Gas Expense			
Operation			
844100 Supervision and Engineering	\$ 28,635	\$ 3,170	\$ 25,465
844200 Supervision and Engineering	\$ 1,734,186	\$ 191,974	\$ 1,542,212
845600 LNG Fuel	\$ (114,905)	\$ (12,720)	\$ (102,185)
Maintenance			
847300 Supervision and Engineering	\$ 1,140,966	\$ 126,091	\$ 1,014,875
Total Liquified Natural Gas Expense	<u>\$ 1,864,876</u>	<u>\$ 318,545</u>	<u>\$ 1,546,331</u>
Total Natural Gas Storage	<u>\$ 9,435,777</u>	<u>\$ 1,074,366</u>	<u>\$ 8,361,411</u>
Transmission Expense			
Operation			
856000 Mains Expense	\$ 4,024,807	\$ 307,464	\$ 3,717,343
Maintenance			
863000 Maintenance of Mains	\$ 26,478	\$ 2,345	\$ 24,133
Total Transmission Expense	<u>\$ 4,051,285</u>	<u>\$ 309,809</u>	<u>\$ 3,741,476</u>
Distribution Expense			
Operation			
870000 Supervision and Engineering	\$ 3,325,843	\$ 294,661	\$ 3,031,182
874000 Mains and Services Expense	\$ 14,727,339	\$ 1,505,340	\$ 13,221,999
875000 Measuring and Regulator Station Expense - General	\$ 297,657	\$ 28,945	\$ 268,712
877000 Measuring and Regulator Station Expense - City Gate	\$ 568,135	\$ 53,206	\$ 514,928
878000 Meter and House Regulator Expense	\$ 6,037,685	\$ 725,029	\$ 5,312,655
879000 Customer Installation Expense	\$ 15,510,060	\$ 1,857,307	\$ 13,652,753
880000 Other Expense	\$ 1,724,399	\$ 160,371	\$ 1,564,029
881000 Rents	\$ 247,926	\$ 32,966	\$ 214,960
Maintenance			
885000 Supervision and Engineering	\$ 5,415,492	\$ 263,515	\$ 5,151,978
887000 Mains	\$ 3,335,498	\$ 111,987	\$ 3,223,511
889000 Measuring and Regulator Station Expense - General	\$ 1,940,810	\$ 181,880	\$ 1,758,929
891000 Measuring and Regulator Station Expense - City Gate	\$ 198,911	\$ 15,370	\$ 183,541
892000 Services	\$ 890,869	\$ 142,222	\$ 748,647
893000 Meters and House Regulators	\$ 4,608,165	\$ 534,633	\$ 4,073,531
894000 Other Equipment	\$ 21,925	\$ 2,133	\$ 19,792
Total Distribution Expense	<u>\$ 58,850,713</u>	<u>\$ 5,909,565</u>	<u>\$ 52,941,147</u>

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	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901000 Supervision	\$ 2,121,795	\$ 255,249	\$ 1,866,546
902000 Meter Reading Expenses	\$ 848,129	\$ 102,025	\$ 746,104
903000 Customer Records and Collection Expense	\$ 20,089,983	\$ 2,391,725	\$ 17,698,258
904000 Uncollectible Accounts	\$ 921,187	\$ 110,478	\$ 810,710
Total Customer Accounts Expense	<u>\$ 23,981,094</u>	<u>\$ 2,859,476</u>	<u>\$ 21,121,618</u>
Customer Service and Informational			
Operation			
907000 Supervision	\$ -	\$ -	\$ -
908000 Customer Assistance Expense	\$ 2,672,431	\$ 332,646	\$ 2,339,785
909000 Customer Information Expense	\$ 2,668,681	\$ 321,042	\$ 2,347,638
910000 Miscellaneous Customer Service Expense	\$ 192,185	\$ 23,177	\$ 169,008
Total Customer Service and Informational	<u>\$ 5,533,297</u>	<u>\$ 676,866</u>	<u>\$ 4,856,431</u>
Sales Expense			
Operation			
911000 Supervision	\$ 193,249	\$ 23,248	\$ 170,001
912000 Demonstration and Selling Expense	\$ 2,340,485	\$ 271,421	\$ 2,069,064
913000 Advertising	\$ 663,458	\$ 79,814	\$ 583,644
916000 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 3,197,192</u>	<u>\$ 374,483</u>	<u>\$ 2,822,709</u>
Administrative and General Expense			
Operation			
920000 Administrative and General Salaries	\$ 45,461,948	\$ 5,502,214	\$ 39,959,734
921000 Office Supplies and Expense	\$ 39,130,133	\$ 4,706,802	\$ 34,423,331
922000 Administrative Expenses Transferred - Credit	\$ (27,742,200)	\$ (3,128,094)	\$ (24,614,106)
924000 Property Insurance Premium	\$ 4,597,726	\$ 527,819	\$ 4,069,907
925000 Injuries and Damages	\$ 341,494	\$ 39,204	\$ 302,291
926000 Employee Pensions and Benefits	\$ 14,233,799	\$ 765,158	\$ 13,468,641
928000 Regulatory Commission Expense	\$ -	\$ -	\$ -
930200 Miscellaneous General Expense	\$ 5,054,694	\$ 425,637	\$ 4,629,057
931000 Rents	\$ 10,062,304	\$ 1,154,815	\$ 8,907,488
Maintenance			
932000 Maintenance of General Plant	\$ 5,814,833	\$ 691,668	\$ 5,123,166
Total Administrative and General Expense	<u>\$ 96,954,731</u>	<u>\$ 10,685,223</u>	<u>\$ 86,269,508</u>
Total Operations and Maintenance Expense	<u><u>\$ 203,003,518</u></u>	<u><u>\$ 21,888,108</u></u>	<u><u>\$ 181,115,410</u></u>