

Cascadia Water, LLC
Washington Utilities and Transportation Commission
Affiliated Services
2023-24 General Rate Case

NW Natural Water Utilities

Allocation

Cascadia	5.28%
All Other	95.57%
	100.85%

	Wages & Benefits	Capitalization	Net Labor	5.3% Cascadia, Excl. Pel. Pt.	94.6% Other Subsidiary
Water Corporate Labor	\$ 1,200,411	\$ (229,796)	\$ 970,615	\$ 51,201	\$ 919,414

NAWC - Dues			22,799	1,203	21,596
Bank Fees			17,034	786	16,247
Travel & Education			46,691	2,463	44,228
Insurance			3,191	168	3,023
Audit			179,185	9,452	169,733
Shared IT Costs			59,936	3,162	56,774
Legal			90,308	4,764	85,544
Miscellaneous Costs			-	-	-
External Water Corporate Expense			\$ 419,144	\$ 21,998	\$ 397,146

Total Water Holdings Costs to Allocate Out

Shared Services, from Gas:

Accounting (excludes Fin. Rep & Tech)			35,759	1,886	33,873
Corporate Communications			-	-	-
Executives			45,849	2,419	43,430
HR, Payroll			46,534	2,455	44,079
Information Services			-	-	-
Legal			124,585	6,572	118,013
Purchasing and Stores			1,030	54	976
Rates & Regulatory Affairs			252,050	13,296	238,754
Risk and Land			20,269	1,069	19,200
Strategic Planning, Business Dev, & Marketing			2,725	144	2,581
Tax			32,935	1,737	31,198
Treasury			20,459	1,079	19,380
Front Office			-	-	-
Mid Office			-	-	-
Back Office/Renewables Accounting			-	-	-
Subtotal Shared Services (Pre-Admin OH charge)			\$ 582,195	\$ 30,711	\$ 551,484
Corporate - 23.5% Admin Charge			138,342	7,217	129,599
Total Shared Services			\$ 720,537	\$ 37,928	\$ 681,083

Common Cost Allocation, Gas Employee Labor:

(e.g. Corporate Governance & Compliance, Corporate Secretary, Financial Planning and Budgeting, Financial Reporting, Internal Audit, Investor Relations, Shareholder Services):

\$ 7,190,211

% to Water

4.951%

Water Common Cost Allocation

\$ 324,820 \$ 17,134 \$ 307,686

Holding Company Shared Costs Allocation:

Shared costs such as SEC Filing costs, allocated out

\$ 26,259 \$ 1,385 \$ 24,874

Holding Company Shared Facilities costs, based on Desk Space for water employees

\$ 4,314 \$ 228 \$ 4,086

Total Costs Allocated from Gas & Holding Company to Water		\$ 1,075,929	\$ 56,675	\$ 1,017,728
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Combined Shared Costs		\$ 2,465,689	\$ 129,874	\$ 2,334,288
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Massachusetts Method Allocation - Proforma

		Total	Cascadia Wtr, excl. Pelican Pt	Others	
Revenues	\$	38,852,000	\$ 2,092,000	\$ 36,760,000	2023 Actual
		100.0%	5.4%	94.6%	
Net PP&E	\$	138,033,000	\$ 5,442,000	\$ 132,591,000	2023 Actual
		100.0%	3.9%	96.1%	
Headcount		119.0	8.1	110.9	2023 Actual
		100.0%	6.8%	93.2%	
Combined Average		100.0%	5.38%	94.62%	

Actual Quarterly Allocation %:

Q3 '23	5.47%
Q2 '23	5.44%
Q1 '23	5.50%
Q4 '22	4.69%
Average	5.28%