

NW Natural
Rates & Regulatory Affairs
2023 Operating Income Allocation

	OREGON	WASHINGTON	SYSTEM
1			
2	<u>Revenues</u>		
3	Sales of Gas	946,997,404	118,872,206
4	Unbilled Revenue	(5,242,788)	(1,334,490)
5	Transportation	18,990,814	2,340,566
6	Revenue & Technical Adjustments	14,991,540	(3,340,697)
7	Miscellaneous Revenues	2,860,750	196,695
8			
9	Total Operating Revenues	978,597,720	116,734,280
10			
11	<u>Cost of Gas</u>		
12	WACOG Incurred	324,206,940	34,835,118
13	WACOG Deferred	29,338,835	4,889,070
14	Demand Incurred	69,963,196	8,910,450
15	Demand Deferred	(10,594,744)	(1,433,999)
16	Amortizations	32,848,714	6,733,586
17	Mist ISS fuel-in-kind		364,735
18	Total Cost of Gas	445,762,941	53,934,224
19			
20	Margin	532,834,779	62,800,056
21			
22	<u>O&M</u>		
23	Uncollectible Accrual for Gas Sales	2,514,081	348,633
24	Other O&M Expenses	205,840,967	24,477,203
25	Environmental Remediation Expense	12,339,779	559,417
26	Total O&M	220,694,826	25,385,252
27		89.68%	10.32%
28			
29	Franchise Tax	22,726,908	5,061,626
30			
31	<u>General Taxes</u>		
32	Property	27,522,970	1,678,026
33	North Mist Property	1,984,674	0
34	Payroll	6,877,727	909,202
35	Regulatory Fee	3,681,171	456,632
36	OR Department of Energy	1,154,308	0
37	Other	(99,432)	113,419
38	Total Other Taxes	41,121,417	3,157,279
39			
40			
41			
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44	<u>Depreciation-Plant</u>			
45	Intangible	18,089,116	2,494,767	20,583,883
46	Transmission	4,115,052	73,338	4,188,390
47	Distribution	62,209,760	9,050,201	71,259,961
48	General	17,552,319	2,332,488	19,884,807
49	Storage and storage transmission	8,436,978	1,043,838	9,480,816
50	CNG and LNG	0	0	0
51	Total	110,403,225	14,994,631	125,397,857
52	TSA Plant Deprec. Def/Amort	66,568.11	(494,068.56)	(427,500)
53	Plus North Mist	2,960,545	0	2,960,545
54	Total Depreciation Expense	113,430,338	14,500,562	127,930,901
55				
56	Operating Income	137,888,403	14,201,267	170,718,257