

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the twelve month ended December 31, 2021

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 554,603	\$ 61,339	\$ 493,264
818 Compressor Station Expense	\$ 187,639	\$ 20,753	\$ 166,886
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 2,802,056	\$ 308,943	\$ 2,493,113
821 Purification Expense	\$ -	\$ -	\$ -
Maintenance			
832 Wells Expense	\$ 148,158	\$ 16,386	\$ 131,772
834 Compressor Expense	\$ 1,545,820	\$ 170,920	\$ 1,374,900
Total Underground Storage Expense	\$ 5,238,277	\$ 578,341	\$ 4,659,936
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ 4,132	\$ 457	\$ 3,675
Total Other Storage Expense	\$ 4,132	\$ 457	\$ 3,675
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 1,735,965	\$ 191,998	\$ 1,543,968
845 LNG Fuel	\$ (82,030)	\$ (9,073)	\$ (72,958)
Maintenance			
847 Supervision and Engineering	\$ 1,267,872	\$ 140,227	\$ 1,127,645
Total Liquified Natural Gas Expense	\$ 1,267,872	\$ 140,227	\$ 1,127,645
Total Natural Gas Storage	\$ 8,164,216	\$ 901,950	\$ 7,262,266
Transmission Expense			
Operation			
856 Mains Expense	\$ 2,993,810	\$ 189,864	\$ 2,803,945
Maintenance			
863 Maintenance of Mains	\$ 9,232	\$ 850	\$ 8,382
Total Transmission Expense	\$ 3,003,042	\$ 190,714	\$ 2,812,327
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 3,182,297	\$ 275,740	\$ 2,906,557
874 Mains and Services Expense	\$ 15,223,261	\$ 1,380,086	\$ 13,843,175
875 Measuring and Regulator Station Expense - General	\$ 256,117	\$ 25,854	\$ 230,263
877 Measuring and Regulator Station Expense - City Gate	\$ 630,239	\$ 57,234	\$ 573,005
878 Meter and House Regulator Expense	\$ 6,993,172	\$ 823,968	\$ 6,169,204
879 Customer Installation Expense	\$ 12,784,957	\$ 1,478,928	\$ 11,306,029
880 Other Expense	\$ 1,730,598	\$ 170,870	\$ 1,559,728
881 Rents	\$ 212,959	\$ 28,325	\$ 184,634
Maintenance			
885 Supervision and Engineering	\$ 5,717,268	\$ 344,653	\$ 5,372,614
887 Mains	\$ 3,222,129	\$ 53,178	\$ 3,168,951
889 Measuring and Regulator Station Expense - General	\$ 1,863,105	\$ 173,019	\$ 1,690,086
891 Measuring and Regulator Station Expense - City Gate	\$ 183,315	\$ 15,356	\$ 167,959
892 Services	\$ 768,477	\$ 43,524	\$ 724,953
893 Meters and House Regulators	\$ 4,816,753	\$ 523,077	\$ 4,293,676
894 Other Equipment	\$ 43,792	\$ 1,571	\$ 42,220
Total Distribution Expense	\$ 57,628,438	\$ 5,395,385	\$ 52,233,053

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		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense				
	Operation			
901	Supervision	\$ 2,094,963	\$ 247,844	\$ 1,847,119
902	Meter Reading Expenses	\$ 1,121,648	\$ 132,297	\$ 989,351
903	Customer Records and Collection Expense	\$ 18,421,531	\$ 2,155,656	\$ 16,265,875
904	Uncollectible Accounts	\$ 999,180	\$ 114,906	\$ 884,274
	Total Customer Accounts Expense	<u>\$ 22,637,323</u>	<u>\$ 2,650,703</u>	<u>\$ 19,986,620</u>
Customer Service and Informational				
	Operation			
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 2,785,206	\$ 352,241	\$ 2,432,965
909	Customer Information Expense	\$ 3,125,635	\$ 369,450	\$ 2,756,185
910	Miscellaneous Customer Service Expense	\$ 175,290	\$ 20,510	\$ 154,780
	Total Customer Service and Informational	<u>\$ 6,086,132</u>	<u>\$ 742,201</u>	<u>\$ 5,343,930</u>
Sales Expense				
	Operation			
911	Supervision	\$ 91,962	\$ 10,870	\$ 81,092
912	Demonstration and Selling Expense	\$ 2,172,874	\$ 248,268	\$ 1,924,606
913	Advertising	\$ 630,657	\$ 74,544	\$ 556,113
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 2,895,493</u>	<u>\$ 333,682</u>	<u>\$ 2,561,811</u>
Administrative and General Expense				
	Operation			
921	Office Supplies and Expense	\$ 76,765,662	\$ 9,017,802	\$ 67,747,860
922	Administrative Expenses Transferred - Credit	\$ (24,468,896)	\$ (2,738,382)	\$ (21,730,514)
924	Property Insurance Premium	\$ 4,002,327	\$ 446,650	\$ 3,555,677
925	Injuries and Damages	\$ 126,712	\$ 14,141	\$ 112,571
926	Employee Pensions and Benefits	\$ 23,674,930	\$ 1,727,699	\$ 21,947,231
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 4,778,081	\$ 538,334	\$ 4,239,747
931	Rents	\$ 9,570,329	\$ 1,063,030	\$ 8,507,299
	Maintenance			
935	Maintenance of General Plant	\$ 5,458,027	\$ 578,590	\$ 4,879,437
	Total Administrative and General Expense	<u>\$ 99,907,172</u>	<u>\$ 10,647,864</u>	<u>\$ 89,259,308</u>
	Total Operations and Maintenance Expense	<u>\$ 200,321,815</u>	<u>\$ 20,862,500</u>	<u>\$ 179,459,316</u>
		100.00%	10.41%	89.59%
407	Environmental Rider	5,000,000		5,000,000
	Total O&M Expense including Environmental Rider	<u>\$ 205,321,815</u>	<u>\$ 20,862,500</u>	<u>\$ 184,459,316</u>