

Suncadia Water Affiliate Transactions 2024

Intercompany Trading Partner & Transaction Type	Amount	
NW Natural Gas Company	\$ 45,750	
P-Card Transactions, paid by gas then reimbursed	45,750	
NW Natural Water of Oregon	\$ 38,713	
Benefit Costs	38,713	
Sunriver Water Company	\$ 7,012	
Regional General Manager	7,012	
NW Natural Water of Washington	\$ 1,205,030	
Labor Costs	197,655	
Subdivision Reimbursement	1,007,375	
NW Natural Water Company	\$ 358,481	
Shared Services	166,440	See Shared Services Tab
Tax Sharing	72,165	
IT	52,800	
Insurance Renewals	43,808	
Rates & Regulatory Support, 3rd party	10,035	
Annual Report Fees	9,362	
Legal Services, 3rd party	2,858	
Safety Director	1,014	
Suncadia Environmental	\$ 1,481,571	
Revenues	1,545,871	
Rent	33,000	
Split Cost Transactions Water/Environmental	(97,299)	

Shared Services, Gas Employees:

Category	Direct Charge		Shared	Total	4.77% Allocat to SCW	Total Suncadia Water
	Suncadia Water	Other				
Accounting (excludes Fin. Rep & Tech)	8,899	37,968	68,013	114,880	3,242	12,142
Corporate Communications	-	-	-	-	-	-
Executives	-	8,910	4,761	13,671	227	227
HR, Payroll	-	-	39,638	39,638	1,890	1,890
Information Services	-	-	2,011	2,011	96	96
Legal	593	37,620	83,442	121,655	3,978	4,571
Purchasing and Stores	-	-	262	262	12	12
Rates & Regulatory Affairs	140	1,422	157,598	159,160	7,513	7,653
Risk and Land	-	5,633	28,038	33,671	1,337	1,337
Strategic Planning, Business Dev, & Marketing	-	-	-	-	-	-
Tax	-	-	42,770	42,770	2,039	2,039
Treasury	-	36	23,255	23,291	1,109	1,109
Front Office	-	-	-	-	-	-
Mid Office	-	-	-	-	-	-
Back Office/Renewables Accounting	-	-	-	-	-	-
Safety	-	1,946	84,423	86,370	4,025	4,025
Subtotal Shared Services						
(Pre-Admin OH charge)	\$ 9,632	\$ 93,536	\$ 534,210	\$ 637,378	\$ 25,467	\$ 35,100
Corporate - 24.8% Admin Charge	2,745	26,658	152,250	158,070	7,258	10,003
Total Shared Services Labor from Gas	\$ 12,377	\$ 120,193	\$ 686,460	\$ 795,448	\$ 32,726	\$ 45,103

Common Cost & Overheads Allocation			603,579	603,579	28,774	28,774
Total Shared Costs from Gas	\$ 12,377	\$ 120,193	\$ 1,290,039	\$ 1,399,027	\$ 61,500	\$ 73,878

Water Overheads:

SALARY PAYROLL			875,574	875,574	41,741	41,741
SALARY BONUS PAYROLL			270,328	270,328	12,887	12,887
EDUCATION			3,577	3,577	171	171
MATERIALS			949	949	45	45
MILEAGE/DIEMS REIMBU			119	119	6	6
EQUIPMENT			6,719	6,719	320	320
DUES/MEMBERSHIP			36,301	36,301	1,731	1,731
OTHER CONTRACT WORK			180	180	9	9
BENEFITS			77,609	77,609	3,700	3,700
BANK CHARGES			6,963	6,963	332	332
TELEPHONE			14,428	14,428	688	688
POSTAGE			992	992	47	47
OFFICE SUPPLIES			744	744	35	35
BOOKS AND MAGAZINES			2,810	2,810	134	134
REFRESHMENTS			100	100	5	5
OTHER TAX - PAYROLL			1,117	1,117	53	53
INSURANCE - OTHER			2,660	2,660	127	127
PARKING			460	460	22	22
PROFESSIONAL SERVICE			400,528	400,528	19,094	19,094
ADVERTISING			399	399	19	19
SOFTWARE MAINT			23,526	23,526	1,122	1,122
HARDWARE MAINT			4,900	4,900	234	234
PERMITS AND FEES			67,925	67,925	3,238	3,238
UNLEADED FUEL			1,395	1,395	66	66
MEALS AND ENTERTAIN			10,507	10,507	501	501
TRAVEL IN TERRITORY			503	503	24	24
CONFERENCE TRAVEL			7,382	7,382	352	352
BUSINESS TRAVEL			28,577	28,577	1,362	1,362
EMPLOYEE AWARDS			3,807	3,807	181	181
OTHER TAX - PAYROLL			88,159	88,159	4,203	4,203
DEPR - NON-UTL			2,368	2,368	113	113
Total Water Overheads	\$ -	\$ -	\$ 1,941,605	\$ 1,941,605	\$ 92,562	\$ 92,562
Combined Overheads	\$ 12,377	\$ 120,193	\$ 3,231,644	\$ 3,340,632	\$ 154,063	\$ 166,440
					4.77%	