

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the twelve month ended December 31, 2020

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 448,276	\$ 48,817	\$ 399,459
818 Compressor Station Expense	\$ 147,932	\$ 16,110	\$ 131,823
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 2,307,106	\$ 249,938	\$ 2,057,168
821 Purification Expense	\$ 66,271	\$ 7,217	\$ 59,054
Maintenance			
832 Wells Expense	\$ 190,703	\$ 20,768	\$ 169,935
834 Compressor Expense	\$ 860,236	\$ 93,680	\$ 766,557
Total Underground Storage Expense	\$ 4,020,525	\$ 436,529	\$ 3,583,996
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ 70,791	\$ 7,709	\$ 63,082
Total Other Storage Expense	\$ 70,791	\$ 7,709	\$ 63,082
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 1,803,904	\$ 196,445	\$ 1,607,459
845 LNG Fuel	\$ (89,454)	\$ (9,742)	\$ (79,712)
Maintenance			
847 Supervision and Engineering	\$ 1,185,596	\$ 129,111	\$ 1,056,485
Total Liquified Natural Gas Expense	\$ 1,814,450	\$ 186,704	\$ 1,627,747
Total Natural Gas Storage	\$ 6,991,363	\$ 760,053	\$ 6,231,309
Transmission Expense			
Operation			
856 Mains Expense	\$ 2,445,828	\$ 149,776	\$ 2,296,051
Maintenance			
863 Maintenance of Mains	\$ 13,181	\$ 1,387	\$ 11,794
Total Transmission Expense	\$ 2,459,009	\$ 151,163	\$ 2,307,846
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 3,145,173	\$ 270,273	\$ 2,874,900
874 Mains and Services Expense	\$ 13,871,813	\$ 1,510,779	\$ 12,361,033
875 Measuring and Regulator Station Expense - General	\$ 295,421	\$ 30,007	\$ 265,414
877 Measuring and Regulator Station Expense - City Gate	\$ 626,216	\$ 56,501	\$ 569,715
878 Meter and House Regulator Expense	\$ 6,618,477	\$ 763,710	\$ 5,854,767
879 Customer Installation Expense	\$ 11,888,026	\$ 1,365,617	\$ 10,522,408
880 Other Expense	\$ 1,413,677	\$ 149,586	\$ 1,264,091
881 Rents	\$ 218,327	\$ 28,157	\$ 190,171
Maintenance			
885 Supervision and Engineering	\$ 6,121,505	\$ 349,994	\$ 5,771,512
887 Mains	\$ 3,161,822	\$ 175,532	\$ 2,986,290
889 Measuring and Regulator Station Expense - General	\$ 1,691,682	\$ 160,394	\$ 1,531,287
891 Measuring and Regulator Station Expense - City Gate	\$ 294,584	\$ 20,852	\$ 273,732
892 Services	\$ 1,367,472	\$ 154,305	\$ 1,213,167
893 Meters and House Regulators	\$ 4,190,035	\$ 447,732	\$ 3,742,303
894 Other Equipment	\$ 36,664	\$ 2,286	\$ 34,378
Total Distribution Expense	\$ 54,940,894	\$ 5,485,725	\$ 49,455,169

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	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 1,960,822	\$ 226,867	\$ 1,733,955
902	Meter Reading Expenses	\$ 1,017,646	\$ 116,683	\$ 900,963
903	Customer Records and Collection Expense	\$ 16,156,223	\$ 1,851,890	\$ 14,304,332
904	Uncollectible Accounts	\$ 779,162	\$ 89,637	\$ 689,525
	Total Customer Accounts Expense	\$ 19,913,853	\$ 2,285,078	\$ 17,628,775
Customer Service and Informational				
Operation				
907	Supervision	\$ 256	\$ 30	\$ 226
908	Customer Assistance Expense	\$ 2,916,819	\$ 354,096	\$ 2,562,723
909	Customer Information Expense	\$ 2,360,120	\$ 273,062	\$ 2,087,058
910	Miscellaneous Customer Service Expense	\$ 271,432	\$ 31,349	\$ 240,082
	Total Customer Service and Informational	\$ 5,548,627	\$ 658,537	\$ 4,890,089
Sales Expense				
Operation				
911	Supervision	\$ 116,558	\$ 13,486	\$ 103,073
912	Demonstration and Selling Expense	\$ 1,952,009	\$ 220,680	\$ 1,731,329
913	Advertising	\$ 484,286	\$ 56,029	\$ 428,256
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 2,552,853	\$ 290,195	\$ 2,262,657
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 68,898,313	\$ 7,915,189	\$ 60,983,123
922	Administrative Expenses Transferred - Credit	\$ (22,539,756)	\$ (2,488,315)	\$ (20,051,441)
924	Property Insurance Premium	\$ 3,579,275	\$ 384,772	\$ 3,194,503
925	Injuries and Damages	\$ 319,673	\$ 34,365	\$ 285,308
926	Employee Pensions and Benefits	\$ 26,538,537	\$ 2,039,217	\$ 24,499,320
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 2,988,705	\$ 324,192	\$ 2,664,513
931	Rents	\$ 5,829,151	\$ 624,210	\$ 5,204,941
Maintenance				
935	Maintenance of General Plant	\$ 5,618,413	\$ 573,820	\$ 5,044,593
	Total Administrative and General Expense	\$ 91,232,310	\$ 9,407,450	\$ 81,824,860
	Total Operations and Maintenance Expense	\$ 183,638,908	\$ 19,038,203	\$ 164,600,706
		100.00%	10.37%	89.63%
407	Environmental Rider	5,000,000		5,000,000
	Total O&M Expense including Environmental Rider	\$ 188,638,908	\$ 19,038,203	\$ 169,600,706
Add:			\$ 58,496	
Less:	SRRM		\$ 89,637	
	Uncollectible		\$ 186,973	
	ESRP/SERP			
	TOTAL		\$ 18,820,089	