

Total O&M Summary

FERC Acct	Description	A 12 months ended Dec-18	B 12 months ended Dec-18 Wyoming*	C 12 months ended Dec-19	D 12 months ended Dec-19 Wyoming*
<b>OTHER UTILITY OPERATING EXPENSES</b>					
<b>Production Expenses</b>					
1 810	Gas Used for Compressor Station Fuel	(15,323)		(14,986)	
2 812	Gas Used for Other Utility Operations	(871,564)		(852,390)	
<b>Total Production Expenses</b>		(886,887)	0	(867,375)	0
<b>Distribution Operations &amp; Maintenance Expenses</b>					
3 870	Operation Supervision & Engineering	6,775,550	469,827	6,869,764	476,360
4 871	Distribution Load Dispatching	1,581,631	45,937	1,597,706	46,404
5 872	Compressor Station Labor & Expenses	0	0	0	0
6 873	Compressor Station Fuel & Power	0	0	0	0
7 874	Mains & Service Expenses	13,828,314	618,722	13,973,749	625,230
8 875	Measuring & Regulating Station Expenses	2,820,627	84,854	2,841,168	85,472
9 878	Meter & House Regulator Expenses	3,197,911	335,335	3,212,118	336,824
10 879	Customer Installations Expenses	2,498,167	107,283	2,508,777	107,739
11 880	Other Expenses	14,773,463	973,957	15,072,069	993,643
12 881	Rents	18,721	597	18,767	598
13 885	Maintenance Supervision & Engineering	0	0	0	0
14 886	Maintenance of Structures & Improvements	0	0	0	0
15 887	Maintenance of Mains	8,317,005	32,556	8,567,443	33,536
16 888	Maint of Compressor Station Equipment	1,147,795	36,615	1,152,794	36,774
17 889	Maint of Meas. & Reg. Station Equipment	22,664	663	22,744	665
18 892	Maintenance of Services	1,266,855	54,637	1,275,505	55,010
19 893	Maintenance of Meters & House Regulators	752,604	29,397	754,155	29,457
20 8941	Maintenance of Communication Equipment	0	0	0	0
21 8942	Maintenance of Other Equipment	0	0	0	0
22	<b>System Total Distribution O&amp;M Expenses</b>	57,001,306	2,790,379	57,866,759	2,827,713
<b>Customer Accounts Expense</b>					
23 901	Supervision	553,620	15,562	554,217	15,579
24 902	Meter Reading Expense	1,372,884	42,938	1,380,661	43,181
25 9031	Customer Records Expense	7,682,003	219,500	7,677,969	219,385
26 9032	Collection Expense	2,567,667	106,489	2,635,786	109,314
27 9033	Interest Exp - Customer Security Deposits	0	0	0	0
28 904	Uncollectible Accounts - DNG	686,901	54,492	686,901	54,492
29 904	Uncollectible Accounts - SNG	212,318	0	212,318	0
30 904	Uncollectible Accounts - Commodity	752,545	0	752,545	0
31 905	Miscellaneous Expense	0	0	0	0
32	<b>System Total Customer Accounts Exp</b>	13,827,937	438,981	13,900,396	441,951
33 907	Supervision	321,973	8,666	322,948	8,692
34 908	Customer Assistance Expense	26,101,820	242,917	26,803,089	249,443
35 909	Info & Instructional Advertising Expense	820,280	8,097	844,043	8,331
36 910	Misc Customer Service & Info Expense	0	0	0	0
37	<b>System Total Cust Service &amp; Info Exp</b>	27,244,073	259,680	27,970,080	266,467
<b>Administrative &amp; General Expense</b>					
39 920	Administrative & General Salaries	1,097,075	180,805	1,095,599	180,562
40 921	Office Supplies & Expenses	3,151,107	205,313	3,235,863	210,835
41 922	Administrative Expenses Transferred	(9,391,382)	(299,585)	(9,398,758)	(299,820)
42 923	Outside Services Employed	37,477,589	1,356,792	37,509,348	1,357,942
43 924	Property Insurance	181,402	5,188	185,574	5,307
44 925	Injuries & Damages	1,669,385	49,285	1,696,096	50,073
45 926	Employee Pensions & Benefits	4,832,323	238,390	4,823,667	237,963
46 928	Regulatory Commission Expense	0	0	0	0
47 9301	General Advertising Expenses	0	0	0	0
48 9302	Miscellaneous General Expenses	6,077,988	132,125	6,231,694	135,467
49 931	Rents	281,955	138,374	289,567	142,110
50 935	Maintenance of General Plant	4,117,106	169,330	4,191,168	172,376
51	<b>Total Administrative &amp; General Expense</b>	49,494,549	2,176,017	49,859,817	2,192,814
52	2020 Cost Saving Initiative			(2,000,000)	(67,305)
53	<b>Total Utility O&amp;M Expenses</b>	146,680,978	5,665,056	146,729,676	5,661,640

\* Amounts represent directly assigned WY expense. These amounts do not include Production expense that is allocated to WY.

2019 O&M Summary

FERC Acct	Description	A 2019	B 2019	C 2019	D 2019	E 2019	F 2019
<b>OTHER UTILITY OPERATING EXPENSES</b>		Labor	Non Labor	Total O&M	Labor - WY	Non Labor - WY	Total O&M - WY
<b>Production Expenses</b>							
1 810	Gas Used for Compressor Station Fuel	0	(14,986)	(14,986)	0	0	0
2 812	Gas Used for Other Utility Operations	0	(852,390)	(852,390)	0	0	0
		0					
	<b>Total Production Expenses</b>	0	(867,375)	(867,375)	0	0	0
<b>Distribution Operations &amp; Maintenance Expenses</b>							
3 870	Operation Supervision & Engineering	2,298,004	4,571,760	6,869,764	159,347	317,013	476,360
4 871	Distribution Load Dispatching	624,044	973,663	1,597,706	18,125	28,279	46,404
5 872	Compressor Station Labor & Expenses	0	0	0	0	0	0
6 873	Compressor Station Fuel & Power	0	0	0	0	0	0
7 874	Mains & Service Expenses	3,677,775	10,295,974	13,973,749	164,555	460,674	625,230
8 875	Measuring & Regulating Station Expenses	1,739,266	1,101,902	2,841,168	52,323	33,149	85,472
9 878	Meter & House Regulator Expenses	2,386,254	825,864	3,212,118	250,224	86,601	336,824
10 879	Customer Installations Expenses	1,883,747	625,030	2,508,777	80,897	26,842	107,739
11 880	Other Expenses	6,976,774	8,095,295	15,072,069	459,952	533,691	993,643
12 881	Rents	15,019	3,748	18,767	479	119	598
13 885	Maintenance Supervision & Engineering	0	0	0	0	0	0
14 886	Maintenance of Structures & Improvements	0	0	0	0	0	0
15 887	Maintenance of Mains	901,098	7,666,345	8,567,443	3,527	30,009	33,536
16 888	Maint of Compressor Station Equipment	923,232	229,562	1,152,794	29,451	7,323	36,774
17 889	Maint of Meas. & Reg. Station Equipment	18,102	4,643	22,744	529	136	665
18 892	Maintenance of Services	884,945	390,561	1,275,505	38,166	16,844	55,010
19 893	Maintenance of Meters & House Regulators	554,358	199,796	754,155	21,653	7,804	29,457
20 8941	Maintenance of Communication Equipment	0	0	0	0	0	0
21 8942	Maintenance of Other Equipment	0	0	0	0	0	0
22	<b>System Total Distribution O&amp;M Expenses</b>	22,882,617	34,984,142	57,866,759	1,279,228	1,548,484	2,827,713
<b>Customer Accounts Expense</b>							
23 901	Supervision	490,486	63,731	554,217	13,787	1,791	15,579
24 902	Meter Reading Expense	1,014,327	366,334	1,380,661	31,724	11,457	43,181
25 9031	Customer Records Expense	7,364,483	313,485	7,677,969	210,428	8,957	219,385
26 9032	Collection Expense	349,063	2,286,723	2,635,786	14,477	94,838	109,314
27 9033	Interest Exp - Customer Security Deposits	0	0	0	0	0	0
28 904	Uncollectible Accounts - DNG	0	686,901	686,901	0	54,492	54,492
29 904	Uncollectible Accounts - SNG	0	212,318	212,318	0	0	0
30 904	Uncollectible Accounts - Commodity	0	752,545	752,545	0	0	0
31 905	Miscellaneous Expense	0	0	0	0	0	0
					0		
32	<b>System Total Customer Accounts Exp</b>	9,218,359	4,682,037	13,900,396	270,416	171,535	441,951
33 907	Supervision	260,991	61,957	322,948	7,025	1,668	8,692
34 908	Customer Assistance Expense	1,803,194	24,999,895	26,803,089	16,781	232,662	249,443
35 909	Info & Instructional Advertising Expense	813	843,231	844,043	8	8,323	8,331
36 910	Misc Customer Service & Info Expense	0	0	0	0	0	0
37	<b>System Total Cust Service &amp; Info Exp</b>	2,064,998	25,905,082	27,970,080	23,814	242,653	266,467
<b>Administrative &amp; General Expense</b>							
39 920	Administrative & General Salaries	807,789	287,810	1,095,599	133,129	47,433	180,562
40 921	Office Supplies & Expenses	11,222	3,224,641	3,235,863	731	210,104	210,835
41 922	Administrative Expenses Transferred	4,036,149	(13,434,907)	(9,398,758)	128,753	(428,574)	(299,820)
42 923	Outside Services Employed	32,609,649	4,899,698	37,509,348	1,180,559	177,383	1,357,942
43 924	Property Insurance	0	185,574	185,574	0	5,307	5,307
44 925	Injuries & Damages	0	1,696,096	1,696,096	0	50,073	50,073
45 926	Employee Pensions & Benefits	4,816,842	6,824	4,823,667	237,626	337	237,963
46 928	Regulatory Commission Expense	0	0	0	0	0	0
47 9301	General Advertising Expenses	0	0	0	0	0	0
48 9302	Miscellaneous General Expenses	155,034	6,076,660	6,231,694	3,370	132,096	135,467
49 931	Rents	0	289,567	289,567	0	142,110	142,110
50 935	Maintenance of General Plant	2,351	4,188,816	4,191,168	97	172,279	172,376
51	<b>Total Administrative &amp; General Expense</b>	42,439,037	7,420,780	49,859,817	1,684,265	508,549	2,192,814
52	2020 Cost Saving Initiatives		(2,000,000)	(2,000,000)		(67,305)	(67,305)
53	<b>Total Utility O&amp;M Expenses</b>	76,605,011	70,124,665	146,729,676	3,257,724	2,403,916	5,661,640