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April 2017 Activity

NW Natural Quarterly Results of Operations Report to the WUTC 2nd Quarter 2017

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Apr 2017	Oregon	Total		7,024,844	1,121,680,603	0.63%
	Oregon	Allocated				
	Oregon	Direct				
	notenintew	Total		721,522	149,453,833	0.48%
	Washington	Allocated				
	Washington	Direct				
	System	Total		7,746,366	1,271,134,436	0.61%
	System	Allocated			1	
	System	Direct				
			Operations	g Revenue	g	Rate Of Return on Rate Base
			NW Natural Washington Results of Operations Monthly Summary	Total Operating Revenue	Total Rate Base	Rate Of Return
			NW Natur Washingto Monthly Sun			

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NW Natural Washington Quarterly Results of Operations Report

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	System	System	System	Washington Washington		Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct		Total	Direct	Allocated	Total
NW Natural Washington Results of Operations Monthly Summary						······			
Rate Base 101 Gross Plant		-	2,868,284,549			304,377,895			2,563,906,654
108.1X Accumulated Depreciation			(1,264,165,943)			(125,738,484)			(1,138,427,459)
ADJ Working Capital Allowance			96,067,415			10,343,478			85,723,936
117.X Storage Gas - Cushion			14,155,351			1,317,863			12,837,488
186.XX Leasehold Improvements			420,486			42,595			377,891
252.XX Customer Contributions			(4,132,732)			(566,429)			(3,566,303)
283.XX Deferred Taxes - Federal 283.XX Deferred Taxes - State			(365,635,583) (73,859,107)			(40,323,086) 0		K	(325,312,497) (73,859,107)
Total Rate Base			1,271,134,436	1,271,134,436 ties to unadj WC Report	port	149,453,833			1,121,680,603
Rate Of Return on Rate Base			0.61%			0.48%			0.63%
Allocation References: A Unbilled Revenue E Follows plant split			100.00%			12.73% 10.94%			87.27% 89.06%
oem see own pean Depreciation Factor			100.00%			10.30%			89.71%

Apr 2017

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	Oregon	Allocated							
	Oregon	Direct							
	Washington	Total						11.341.532	142,426,189
	Washington	Allocated							
	Washington	Direct							
	System	Total						93.988.827	1,247,055,713
	System	Allocated							
	System	Direct							
				f Operations		ISE		ing Revenue	350
			ral	Washington Results of Operations	inded Reports	MA for Rate Ba		Total Operating Revenue	Total Rate Base
			NW Natural	Washingt	12 Month E	13 Month A	Summary		

82,647,295

Apr 2017 Oregon Total 1,104,629,524 7.48%

7.96%

7.54%

Rate Of Return on Rate Base

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		•••	System	System	System	Washington	Washington	Washington Washington	Oregon	Oregon	Apr 2017 Oregon
NW Natural Washington 12 Month End	NW Natural Washington Results of Operations 12 Month Ended Reports		Direct	Autocated	10021		Allocated	100	Direct	Allocated	1200
601 480.1 481.1 481.2 481.3 481.5 481.5 495.20	Description Sales of Gas Residential Commercial Interruptible Interruptible Incentive Unbilled Revenue Total Sales of Gas	A A	438,865,600 221,096,136 21,825,072 20,183,955 0 0 701 970 763	5,488,599 5,488,599 5,488,599 5,488,599	438,865,600 221,096,136 21,825,072 20,183,955 5,488,955 5,488,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,959 5,483,955 5,483,955 5,483,955 5,483,955 5,483,955 5,59	47,133,174 18,289,348 1,938,500 556,123 556,123 0 0	0 0 0 0 0 826,881 8376,881	47,133,174 18,289,348 1,938,500 556,123 856,123 84,4077	391,732,426 202,806,788 19,886,572 19,627,831 19,627,831 0	4,661,718 4,661,718	391,732,426 202,806,738 19,886,572 19,627,831 19,627,831 0 4,661,718 638 715 718
489.12 489.13 489.15 489.3	Transportation Revenue Industrial Firm Interruptible Interruptible Incentive Agency Fee/Balancing Total Transportation Revenue	·	11,807,076 8,166,749 397,889 20,371,714		11,807,076 8,166,749 397,889 20,371,714	1,391,108 914,012 0 2,305,121		1,391,108 914,012 0 0 2,305,121	10,415,967 7,252,737 397,889 18,066,593		10,415,967 7,252,737 397,889 18,066,593
495.6	Rate Adjustments - Amortizations		(7,073,762)	0	(7,073,762)	(2,291,162)	0	(2,291,162)	(4,782,601)	0	(4,782,601)
487 488.0 488.1 488.1 488.3 488.4 488.5 493.2 495.1 495.1	Miscellaneous Revenues Late Payment Charge Seasonal Reconnect Fee Delinquent Reconnect Fee Returned Check Charge Recon Charge CR During Office Hours Field Collection Charge Recon Charge Seas After Office Hours Recon Charge Seas After Office Hours Automated Payment Charge Rent - Utility Property Meter Rentals	۰ ۳	2,068,209 14,850 16,850 265,399 104,739 133,740 332,420 13,260 14,768 44,768 201,691 201,691	384,851 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	2,066,209 14,850 266,390 164,745 132,420 132,420 134,646 132,420 14,768 344,568 134,5600 344,568 201,691 201,691	89,371 89,371 00 10,000 10,185 10,185 11,100 11,000 10,0000 10,00000000	29,724 29,724 0 0 0 0	89,371 89,371 10,185 10,185 11,100 11,100 11,100 2,000 2,000 2,000 2,000 2,000 16,049	1,978,838 14,850 264,390 94,715 204,715 240 13,260 13,260 13,260 184,942 240 184,942 240 184,942	355,127 0 355,127 0 0	1,978,838 14,850 264,715 364,715 364,715 223,540 13,250 13,250 13,232 240 13,232 240 13,232 240 13,232 240 13,232
	i otal miscellaneous kevenues Total Operating Revenue	1	718,661,911	5,873,450	3,//8,048 724,535,362	68,136,171	856,605	234,/91 68,992,776	3,188,131 650,525,740	355,127 5,016,845	3,543,257 655,542,585
804.7 805.7 804.6 805.8 805.4	Cost of Gas WACOG Incurred WACOG Deferred Demand Incurred Demand Deferred Amortization of Gas Costs Total Cost of Gas	1	229,383,338 10,169,464 80,849,415 7,464,944 (22,998,089) 304,869,072	00000	229,383,338 10,169,464 80,849,415 7,464,944 (22,998,089) 304,869,072	21,552,664 1,020,544 8,303,074 854,080 (5,281,423) 26,448,939		21,552,664 1,020,544 8,303,074 854,080 (5,281,423) 26,448,939	207,830,674 9,148,920 72,546,341 6,610,864 (17,716,665) 278,420,133		207,830,674 9,148,920 72,546,341 6,610,864 (17,716,665) 278,420,133
	Environmental Expense				15,665,548			0			15,665,548
Uctai 408.11 408.12 408.13 408.13 408.15	Operations & Maintenance Other Taxes Property Franchise Payroli Other Regulatory Total Other Taxes	ာ ဆို ပ	20,784,351 20,784,351 18,594,450 194,185 1658,509 41.231,496	1.30,215,987 0 5,992,425 0 0 5.992,425	142,995,343 20,784,351 18,594,450 5,992,425 194,185 1,658,391	620,127 1,168,319 2,811,358 2,811,358 82,1135 120,715 4,1182,538	11,265,403 0 584,569 0 584,569 0 0 0 0 584,569	14,185,531 1,168,319 2,811,358 2,811,358 2,811,358 82,155 120,705 4,767,107	11,859,229 19,616,032 15,783,092 112,030 1,537,804 37,048,958	116,950,583 0 5,407,856 0 5,407,856	128,809,813 19,616,032 15,783,092 5,407,856 112,030 1,537,8804 42,456,814
403.1	Depreciation	٥	0	77,469,427	77,469,427	0	7,955,496	7,955,496	0	69,513,931	69,513,931
409.11 411.4 411.4 411.4 409.1 410.1 411.1	Income Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Taxes - Deferred Oregon Income Taxes - Deferred Oregon Income Taxes - Deferred Total Income Taxes			I	16,322,429 31,624,538 (12,979,339) 4,734,492 7,319,492 (4,438,035) 42,323,223			4,392,584 0 (98,413) 0 4,294,171			11,929,845 31,624,538 (12,880,916) 4,474,492 7,319,128 (4,438,035) 38,029,052
	Total Operating Revenue Deductions	1	358,579,924	213,977,839	630,546,535	31,251,604	22,105,469	57,651,244	327,328,320	191,872,370	572,895,291
	Net Operating Income			1	93,988,827		U	11,341,532		1	82,647,295

										Apr 2017
		System	System	System	Washington	Washington	Washington	Oregon	П	Cregon
		Direct	Allocated	10121	Direct	Allocated	local	Direct	Allocated	
NW Natural Washington 13 Month AM/	NW Natural Washington Results of Operations 13 Month AMA Ended Reports						<u></u>			
Ra 101	Rate Base Gross Plant			2,808,150,335			293,410,069			2,514,740,266
108.1X	Accumulated Depreciation			(1,238,252,210)			(122,629,995)			(1,115,622,214)
Adj	Working Capital Allowance			105,673,865			11,079,689			94,594,176
117.X	Storage Gas - Cushion			14, 147, 884			1,327,186			12,820,698
186.XX	Leasehold Improvements			517,382			51,911			465,471
252.XX	Customer Contributions			(3,686,853)			(489,586)			(3,197,268)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - Stata			(365,635,583) (73,859,107)			(40,323,086) 0			(325,312,497) (73,859,107)
	Total Rate Base			1,247,055,713			142,426,189			1,104,629,524
R	Rate Of Return on Rate Base			7.54%		H_	7.96%			7.48%
Alt O	Allocation References: D Depreciation Factor			100.00%			10.27%			89.73%

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NW Natural

Washington Quarterly Results of Operations Report

Operations and Maintenance Expense: Allocation of System Amounts For the period ended April 30, 2017

•	• • • • • • • • • • • • • • • • • • • •						
			System	Wa	shington		Oregon
Natural Gas Stora	•						
	round Storage Expense						
Opera 816	Wells Expense		17.077		4 670		16 200
818	Compressor Station Expense		17,973		1,673		16,300
819	Compressor Station Expense		24,290		2,261 0		22,029
820	Measuring and Regulator Station Expense		201 170		•		0
821	Purification Expense		201,170 (91)		18,464 (8)		182,705
021			(91)		(0)		(83)
	tenance						
832	Wells Expense		20,376		1,897		18,479
	Total Underground Storage Expense	\$	263,718	\$	24,287	\$	239,430
Other S	Storage Expense						
Opera							
840	Supervision and Engineering		13,315		1,240		12,075
	Total Other Storage Expense	\$	13,315	\$	1,240	\$	12,075
		•		·	·	·	•
-	d Natural Gas Expense						
Opera							
844	Supervision and Engineering		121,970		11,355		110,615
845	LNG Fuel		-		•		-
Maint	tenance						
847	Supervision and Engineering		86,922		8,092		78,829
	Total Liquified Natural Gas Expense	\$	208,892	\$	19,448	\$	189,444
	Total Natural Gas Storage	\$	485,924	\$	44,975	\$	440,949
		φ	703,927	4	,57J	P	נדכ,טדר
Transmission Exp							
Opera 856	Mains Expense		161,084		9,689		151,395
000			101,004		5,005		131,333
Maint	tenance						
863	Maintenance of Mains		1,622		144		1,478
	Total Transmission Expense	\$	162,706	\$	9,833	\$	152,873
Distribution Expe	nse						
Opera							
870	Supervision and Engineering		279,867		24,455		255,412
874	Mains and Services Expense		1,104,335		120,346		983,989
875	Measuring and Regulator Station Expense - General		20,310		1,815		18,496
877	Measuring and Regulator Station Expense - City Gate		46,646		3,918		42,729
878	Meter and House Regulator Expense		487,971		52,501		435,469
879	Customer Installation Expense		778,150		84,306		693,844
880	Other Expense		151,288		14,424		136,864
881	Rents		23,796		2,776		21,020
	tenance						
885	Supervision and Engineering		677,155		28,373		648,782
887	Mains Macauring and Regulator Station Fundament		305,063		19,781		285,282
889	Measuring and Regulator Station Expense - General Measuring and Regulator Station Expense - City Coto		119,712		10,532		109,180
891 802	Measuring and Regulator Station Expense - City Gate		14,309		1,195		13,114
892 893	Services Motors and House Regulators		57,751		2,525		55,227
893 894	Meters and House Regulators Other Equipment		222,429		22,236		200,192
034	Total Distribution Expense	\$	1,922 4,290,706	\$	<u>166</u> 389,349	*	1,755
	IVAI DISUIDUUVII EXPENSE	Þ	7,290,700	₽	202,242	\$	3,901,356

Month

Customer Accounts	s Expense						
Operat	tion						
901	Supervision	:	144,868		15,733		129,135
902	Meter Reading Expenses		54,895		5,962		48,933
903	Customer Records and Collection Expense	1.4	409,793		152,141		1,257,652
904	Uncollectible Accounts	-,	77,390		8,547		68,843
	Total Customer Accounts Expense	\$ 1,6	686,945	\$	182,382	\$	1,504,563
Customer Service a	Ind Informational						
Operat	ion						
907	Supervision		346		38		308
908	Customer Assistance Expense	1	183,703		19,097		164,606
909	Customer Information Expense		211,737		22,995		188,742
910	Miscellaneous Customer Service Expense		20,484		2,246		18,238
	Total Customer Service and Informational	\$ 4	416,270	\$	44,376	\$	371,893
Sales Expense							
Operat	ion						
911	Supervision		16,962		1,842		15,120
912	Demonstration and Selling Expense	3	342,094		37,141		304,953
913	Advertising		77,383		8,404		68,979
916	Miscellaneous Sales Expense		-		•		-
	Total Sales Expense	\$ 4	436,438	\$	47,386	\$	389,051
Administrative and	General Expense						
Operat	ion						
921	Office Supplies and Expense	4,8	875,101		526,990		4,348,110
922	Administrative Expenses Transferred - Credit	(1,6	673,411)		(173,991)		(1,499,420)
924	Property Insurance Premium		265,775		26,923		238,852
925	Injuries and Damages		3,516		659		2,857
926	Employee Pensions and Benefits		81,304		8,016		73,289
928	Regulatory Commission Expense		-		-		-
930	Miscellaneous General Expense	3	328,759		33,302		295,457
931	Rents	3	390,130		39,134		350,995
Mainte	nance						
935	Maintenance of General Plant	\$	325,092	\$	32,141	_\$	292,951
	Total Administrative and General Expense	\$ 4,!	596,265	_\$	493,174	\$	4,103,090
	Total Operations and Maintenance Expense	\$ 12,0	075,253	_\$	1,211,476	_\$	10,863,777

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NW Natural Rates & Regulatory Affairs Operations and Maintenance Expense State Allocation of System Amounts For the period ended April 30, 2017

LOI CHE DEILOR EIRER MAII ON' ZATI		Curbon C			Washinshan			Owner		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
FERC Description	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Allocation Method
		\$ 17,973.10 \$	973.10	· ·	\$ 1,673.30 \$	1,673.30	s -		16,299.80	firm volumes Total
816 Weils Expense Total	\$	\$ 17,973.10 \$	17,973.10	د	\$ 1,673.30 \$	1,673.30	\$ •	16,299.80 \$	16,299.80	
	\$ \$		24,290.33	•	\$ 2,261.43 \$	2,261.43	•	22,028.90 \$	22,028.90	Firm Volumes Total
818 Compressor Station Expense Total		\$ 24,290.33 \$	24,290.33	•	\$ 2,261.43 \$	2,261.43	•	22,028.90 \$	22,028.90	
	\$ - \$		0.01	\$	\$ 0.00 \$	0.00	د	0.01 \$	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	s s		0.01	s	\$ 0.00 \$	0.00	\$	0.01 \$	0.01	
	v.	7,840.41 \$	7,840.41	•	\$ 794.23 \$	794.23	•	7,046.18 \$	7,046.18	3-factor Total
		•	•	•	с .	•	•	•	•	Customers-All Total
	\$ 3,534.09	•	3,534.09	•	\$ • •	•	3,534.09 \$	•	3,534.09	Direct-OR Total
		189,	189,795.03	•		17,669.92	- 1	172,125.11 \$	172,125.11	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	3,534.09	197,635.44	201,		- 1	18,464.15	3,534.09 \$	179,171.29 \$	182,705.38	
					\$ (8.49) \$	(8.49)		(82.68) \$	(82.68)	Firm Volumes Total
821 Purification Expense Total	s s		(91.17)	•	\$ (8.49) \$	(8.49)	s	(82.68) \$	(82.68)	
		2,	20,375.84	•	\$ 1,896.99 \$	1,896.99		18,478.85 \$	18,478.85	Firm Volumes Total
832 Wells Expense Total	\$ \$	2,	20,375.84	•	\$ 1,896.99 \$	1,896.99	•	18,478.85 \$	18,478.85	
	s		13,314.58	•	\$ 1,239.59 \$	1,239.59	•	12,074.99 \$	12,074.99	Firm Volumes Total
840 Supervision and Engineering Total	\$ •	13,314.58 \$	13,314.58	•	\$ 1,239.59 \$	1,239.59	•	12,074.99 \$	12,074.99	
	\$ \$		121,970.12	•	\$ 11,355.42 \$	11,355.42	ۍ ۱	110,614.70 \$	110,614.70	Firm Volumes Total
844 Supervision and Engineering Total	\$ - \$		121,970.12	۲	\$ 11,355.42 \$	11,355.42	•	110,614.70 \$	110,614.70	
	\$ - \$		86,921.88	•	\$ 8,092.43 \$	8,092.43	•	78,829.45 \$	78,829.45	Firm Volumes Total
847 Supervision and Engineering Total	\$ · \$		86,921.88	s -	\$ 8,092.43 \$	8,092.43	· \$	78,829.45 \$	78,829.45	
	s •	\$ 88,576.88	89,576.88	•	\$ 9,074.14 \$	9,074.14	•	80,502.74 \$	80,502.74	3-factor Total
	<u>ه</u>	•	•	•	s	•	•	•	•	Customers-All Total
	\$ 30,817.69 \$	•	30,817.69	•	s	•	30,817.69 \$	•	30,817.69	Direct-OR Total
										Sendout Volumes Total
	· ·		2,041.02		5 162.6/ 5	5 /979T	~ ·	L/8/8.35 5	1,8/8.35	Toronteelees Total
OFF 48-1 F		20,041.33	20,04/.33		01.204	+		1	154 204 53	
856 Mains Expense Total	30,817.69	130,265.83	161,083.52	•	9,688.99	-	30,817.69		151,394.53	
	s , s	676.16 \$	676.16	•	\$ 68.50 \$	68.50 \$	•	607.66 \$	607.66	3-factor Total
	ہ	945.90 \$	945.90	•	\$ 75.39 \$	75.39	•	870.51 \$	870.51	Sendout Volumes Total
							· ·		•	Transmission Total
863 Maintenance of Mains Total	\$.\$	1,622.06 \$	1,622.06	· \$	S 143.88 \$	143.88 \$	\$ -	1,478.18 \$	1,478.18	
					s s	<u>\$</u> .		\$		3-factor Total
	<u>،</u>	160,383.64	160,383.64	•	\$ 14,931.72 \$	14,931.72	·	145,451.92 \$	145,451.92	Firm Volumes Total
										Sales/Sendout
	s	91.19 \$	61.19		\$ 8.02 \$	8.02 \$	•	83.17 \$	83.17	Volumes Total
	v	119.392.18	119.392.18	•	\$ 9.515.56 \$	9.515.56	۰ ب	109.876.62 \$	109.876.62	Sendout Volumes Total
870 Supervision and Engineering Total	\$ •	279,867.01	279,867.01		24,455.30	-	•	1	255,411.71	
	s	336,846.81 \$	336,846.81		\$ 34,122.58 \$	34,122.58 \$		302,724.23 \$	302,724.23	3-factor Total
	۰ د	486,827.56 \$	486,827.56		5 52,869.47 \$	52,869.47	· ·	433,958.09 \$	433,958.09	Customers-All Total
	\$ 208,004.80 \$		208,004.80	•		•	208,004.80 \$	\$	208,004.80	Direct-OR Total
	\$ 30,385.72 \$	s		\$ 30,385.72	· ·	30,385.72	· ·	\$	•	Direct-WA Total
	s . s	1,164.30 \$	1,164.30	•	\$ 115.73 \$	115.73	•	1,048.57 \$	1,048.57	Employee Cost Total
	• •	3 874 95 S	20 878 be	•	\$ 277953 \$	2 779 53	•	3 095 47 S	32 095 42	sendout volumes Total
	• •	6.231.15	6.231.15			_	•		6.158.25	Transmission Total
874 Mains and Services Expense Total	\$ 238,390.52 \$		1,104,335.29	\$ 30,385.72	5'68		208,004.80 \$	775,984.55 \$	983,989.35	
	s		620.88						557.98	3-factor Total
	s s	\$		•	۰ ،		•	۲	•	direct-or Total
	_		•			•			•	•

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						Washington			Oregon		
	Direct		Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Ś	v.		13.162.82	, ,	1.049.08	1.049.08		5 12.113.74 S	12.113.74	Sendout Volumes Total
		• •	6,526.71 \$	6,526.71	•		\$ 702.93	• •		5,823.78	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	\$	\$ •		20,310.41	• •	1,814.90	\$ 1,814.90	-		18,495.51	
	\$	\$ •		4,444.64	- \$	450.24		•	3,994.40	3,994.40	3-factor Total
	~ •	• •	3,597.55 \$	3,597.55	' '	\$ 390.69	\$ 390.69		\$ 3,206.86 \$	3,206.86	Customers-All Total
	^	^	•	1		•	•	· ·		•	direct-OR Total
	Ş	, v		38,604.24	ۍ ۲	\$ 3,076.76	\$ 3,076.76	\$	35,527.48	35,527.48	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$	\$	46,646.43 \$	46,646.43	s -			s - s	\$ 42,728.74 \$	42,728.74	
	\$	ч •	\$.	,	- \$	- - S	•	s . s	•		3-factor Total
	ŝ	\$ •	473,245.06 \$	473,245.06	۰ د	\$ 51,394.41	5 51,394.41	\$ •	\$ 421,850.65 \$	421,850.65	Customers-All Total
	Ş	s	5,809.24 \$	5,809.24	•	\$ 447.89	\$ 447.89	s •	\$ 2,361.35 \$	5,361.35	Customers-Ind Total
		635.29 \$	\$	635.29	•	•	•	\$ 635.29 \$	•	635.29	Direct-OR Total
	ų			50 550 0	ł				0 00 JOJ E	1 (0) 20	Sendout Volumes Total
	~ v	n v 	€ 00.002,8 ₹ 70.21	8,203.05 15 97	 		010 010 0	, , , ,	<pre>/, bub.33 > 1</pre>	/,bU6.33 15 78	terneenleelen Tatri
878 Meter and House Regulator Excense Total		635.29 \$		487.970.62	. . 	5 CT 105 CS 5	6T70 65 5	2 5 5 2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	\$ 11 MER APA	435 469 40	uansmission (ota)
			20.11	34 479 11		3 497 67			20 041 44	20 201 44	2.frees Tatal
	<u>~</u> ~	• •	738,584.48 \$	738,584.48	 	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	5 80.210.27	~ ~ 	658.374.21 \$	50,341.44 658.374.21	3-ractor local Customers-All Total
		4,528.20 \$	•	4,528.20	•	•	•	\$ 4,528.20 \$	•	4,528.20	Direct-OR Total
			۰ ،	608.30	\$ 608.30	•	608.30	s	•	•	Direct-WA Total
879 Customer Installation Expense Total		5,136.50 \$	773,013.59 \$	778,150.09	\$ 608.30	\$ 83,697.94	\$ 84,306.24	\$ 4,528.20 \$	689,315.65 \$	693,843.85	
	\$	v» ۱	89,587.24 \$	89,587.24	• •	\$ 9,075.19	9,075.19	\$	80,512.05 \$	80,512.05	3-factor Total
			8,662.25 \$	8,662.25		5 940.72 S	940.72		7,721.53 \$	7,721.53	Customers-All Total
		cc.05c.02	• •	55.055,02		 		c cc.uec.uz ¢	• •	-	direct-UK LOTZI
								•			Sendorit Volirmes Total
	v. v	• •	28,887.49 \$	28,887.49			\$ 2,302.33	, , ,	26,585.16 \$	26,585.16	Total and the second
880 Other Expense Total		22.679.12 \$	128.609.17 \$	151.288.24	2.089	12.335.46	5 14.474.25	<u>s 20.540.33 s</u>	116.273.66 S	136.863.99	Iransmission Iotal
			21 294 50 \$	21 204 50		\$ 316736 ¢			> > > > > > > > > > > > > > > > > > > >	DC 775 D1	3 factor Total
	°.			00.466,112	•	07.101.2		• •		47.177'CT	3-ractor rotar Customers-The Dalles
	\$. s	2,401.99 \$	2,401.99	s .	\$ 608.90	\$ 608.90	\$.\$	1,793.09 \$	1,793.09	Total
881 Rents Total	Ş	د		23,796.49	• •	\$ 2,776.17	\$ 2,776.17	\$.\$		21,020.32	
	s	۰ د ا	229,058.36 \$	229,058.36	- 5		\$ 23,203.61	\$ • \$	205,854.75 \$	205,854.75	3-factor Total
			(1,711.59) \$	(1,711.59)	•	\$ (185.88)	(185.88)	•	(1,525.71) \$	(1,525.71)	Customers-All Total
	4			432,669.60		•		5 432,669.60 5	•	432,669.60	Direct-OR Total
	λ, τ ν ν	4,340.62 \$	∩ v 	4,340.62	24.J4U.b2	 	4,340.62	~ v • ·	• •	•	Direct-WA Total
	'n		•	•		•	•	•	•	•	Sales Volumes I out
	s	ۍ ۱	12,716.12 \$	12,716.12	•	\$ 1,013.47 \$	1,013.47	s - \$	11,702.65 \$	11,702.65	Sendout Volumes Total
	\$	\$.	81.94 \$	81.94	s .	\$ 0.96 \$	0.96	s - s	80.98 \$	80.98	Transmission Total
885 Supervision and Engineering Total	\$ 437,010.22		240,144.83 \$	677,155.05	\$ 4,340.62		\$ 28,372.79	\$ 432,669.60 \$	216,112.66 \$	648,782.26	
	\$	s	2,540.75 \$	2,540.75	\$	\$ 257.38 \$	\$ 257.38	s - s	2,283.37 \$	2,283.37	3-factor Total
	v	v	109 675 58 \$	109 675 58	, v	< 13.051 39 4	13 051 39	• •	96 624 19 S	96 624 19	Customers Port/Van RN4C Total
		• •	3,792.33 \$	3,792,33	· •	5 411.85 5	411.85	• • •	3.380.48 \$	3,380,48	Customers-All Total
	\$ 149,025.46		• •	149,025.46	•		•	\$ 149,025.46 \$	•	149,025.46	Direct-OR Total
		5,658.15 \$		5,658.15	\$ 5,658.15		5,658.15	s • s	•	,	Direct-WA Total
		- 1	34,370.84 \$	34,370.84					33,968.70 \$	33,968.70	Transmission Total
887 Mains Total	\$ 154,683.61			305,063.11	\$ 5,658.15	14,122.76	\$ 19,780.91	\$ 149,025.46 \$	E	285,282.20	
	~ ·	• •	2,437.63 \$	2,437.63	۰ ۰	\$ 246.93 \$	246.93	s .	2,190.70 \$	2,190.70	3-factor Total
	ي ۲	· · · · · · · · · · · · · · · · · · ·	~ · ·	184.00	 	, , , ,	• •	s 184.00 S	~ · ·	- 184.00	Customers-All Total Direct-OR Total
											Sendort Volumes Total
	v	•	72,993.53 \$	72,993.53	۰ ۲	\$ 5,817.58 \$	5,817.58	s '	67,175.95 \$	67,175.95	

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					1011-1					
	Direct	System Allocated	Total	Direct	Masnington Allocated	Total	Direct	Allocated	Total	
		41.164.01 \$	64.01	s .		33.36			36,730.65	Telemetering Total
	••••	33.19		•	34.32	-	· • •		2,898.87	Transmission Total
889 Measuring and Regulator Station Expense - General Total	184.00	119,528.36 \$	119,712.36	s - s	10,5	10,532.20	\$ 184.00 \$	Ä	109,180.16	
	s . s	2,505.08 \$	2,505.08	\$. \$	253.76 \$	253.76	s . s	2,251.32 \$	2,251.32	3-factor Total
	s . s	• •	•	s • \$	\$ •	•	· ·	\$	•	direct-or Total
		11 0/2 06 0	11 0/2 00		040 77 ¢	- 11 UND	v , v	10 863 09 \$	10 863 09	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	.		+		1,194.53	+	· · ·		13,114.41	
	\$.\$	\$	•	s . s	s	•	s	s		3-factor Total
		1,368.71 \$	1,368.71	•	148.64 \$	148.64	• •	1,220.07 \$	1,220.07	Customers-All Total
	\$ 40,497.49 \$	· ·	-	S			5 40,497.49 5	, ,	40,497.49	Direct-OR Total
	1,523.87	·	1,523.87	s 1,523.87 \$	•	1,523.87	·	•	•	Direct-WA Total
	s	10,061.28 \$	10,061.28	s , ,	801.88 \$	801.88	s . s	9,259.40 \$	9,259.40	Sendout Volumes Total
	•	4,300.04 \$	4,300.04	\$ - \$	50.31	50.31 S	s . s	4,249.73 \$	4,249.73	Transmission Total
892 Services Total	\$ 42,021.36 \$	15,730.03 \$	57,751.39	\$ 1,523.87 \$	1,000.84 \$	2,524.71	\$ 40,497.49 \$	14,729.19 \$	55,226.68	
	\$ • •			•			· ·		•	3-factor Total
	s s	128,941.42 \$	128,941.42	s •	14,003.04 \$	14,003.04	s - s	114,938.38 \$	114,938.38	Customers-All Total
	\$, \$	1,940.14 \$	1,940.14	s s	188.19 \$	188.19	· •	1,751.95 \$	1,751.95	Total
	· · ·	2,221.56 \$		•	171.28		s . s	2,050.28 \$	2,050.28	Customers-Ind Total
		19,516.21 \$		s .	2,142.88 \$	2,142.88	s -	17,373.33 \$	17,373.33	Customers-Res Total
	\$ 33.28 \$	s	33.28	s . s	\$ •	•	5 33.28 \$	ۍ ۱	33.28	Direct-CR Total
	s . s	72.273.27 \$	72.273.27	s	5,760.18 \$	5,760.18	s , , ,	66,513.09 \$	66,513.09	Sendout Volumes Total
	s - s	_	(2,497.10)	\$. \$	(29.22)	~	\$. \$	(2,467.88) \$	(2,467.88)	Transmission Total
893 Meters and House Regulators Total	\$ 33.28 \$	222,395.50 \$	222,428.78	\$ • \$	22,	-	\$ 33.28 \$	200,159.14 \$	200,192.42	
	\$ •	1,501.65 \$	1,501.65	\$ •	-		s ·	1,349.53 \$	1,349.53	3-factor Total
	• •	95.27 \$	95.27	••••	10.35 \$	10.35		84.92 \$	84.92	Customers-All Total
894 Other Equipment Total	 	224-01 3 24-01 3 5	1.921.53	• • •	1	_	• • •	1.755.27 \$	1,755.27	
			144,867.55		15	1 -	s -	129,134.93 \$	129,134.93	Customers-All Total
901 Supervision Total			144,867.55	\$		15,732.62	s .	129,134.93 \$	129,134.93	
	s . s	54,894.69 \$	54,894.69	<u>s</u> - \$			s - s	48,933.13 \$	48,933.13	customers-all Total
902 Meter Reading Expenses Total	\$. \$	54,894.69 \$	54,894.69	s - s	5,961.56 \$	5,961.56	\$ •	48,933.13 \$	48,933.13	
	\$ • •	23,046.87 \$	23,046.87	· ·	2,334.65 \$		· ·	20,712.22 \$	20,712.22	3-factor Total
	 	1,361,531.12 \$	1,361,531.12	~ · ·	14/,862.28 >	1 944 06	• •	1,213,668.84 \$	73 770.76	customers-all local Customers-Ind Total
	• • • •	\$. \$	-	• • • • •	\$		• • •	\$.	•	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ • \$	1,409,792.81 \$	1,409,792.81	<u>s - s</u>	152,140.99 \$	152,140.99	s - s	1,257,651.82 \$	1,257,651.82	
	\$ - \$	\$ (00.8E1,11)	(11,138.00)	s . s	\$ (1,209.59) \$	(1,209.59)	\$-\$	(9,928.41) \$	(9,928.41)	Customers-All Total
		0 417 95 6	0 117 05		016 52 ¢	816 53 0	v , v	7 601 37 5	7 601 37	Customers-Comm Total
-	•	2,066.26 \$	2,066.26	• •	159.31 \$		• • •	1,906.95 \$	1,906.95	Customers-Ind Total
	· · ·	79,966.58	79,966.58	· ·	8,780.33 \$		s . s	71,186.25 \$	71,186.25	Customers-Res Total
		•	(1,922.85)	s	•			ۍ	(1,922.85)	Direct-OR Total
904 Uncollectible Accounts Total	(1,922.85)		77,389.84		8,546.58	8,546.58	\$ (1,922.85) \$	70,766.11 \$	68,843.26 200 1 2	Cutton Res Tabil
			240.12					2 C1 000	10000	וסוח כאו-כובוווחוכחר
SU/ Supervision Lotal		340.12	340.12		28.00	-+-		¢ 77:905	77.000	7 6-4-1 T-4-1
	 	- 5 88.249.38 5	88.249.38	~ ~ 	 9.583.88 5	9,583.88	, , , ,	 78,665.50 \$	78,665.50	3-ractor lotal Customers-All Total
	· · ·	90,024.05 \$	90,024.05	· · ·	6,940.85 \$	6,940.85	•	83,083.20 \$	83,083.20	Customers-Ind Total
	•	4,427.77 \$	4,427.77	s . s	486.17 \$	486.17	S	3,941.60 \$	3,941.60	Customers-Res Total
			-	\$		2	(1,084.61) \$		(1,084.61)	direct-or Total
908 Customer Assistance Expense Total	2 001.80 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	182 701 20 \$	2,060.50	2,086.50 \$	17.010.91 \$	2 19.097.41 2 19.097.41	(1.084.61) \$	165.690.29 \$	164.605.68	Direct-WAY I DIGI
		27.89	211.727.89			+			188.734.24	Customers-All Total
-						-			-	

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			Svstem			Washington			Oregon		
	Direct		Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	\$	\$ •	8.83 \$		- \$	\$ 0.97	\$ 0.97	s . s		7.86	Customers-Res Total
909 Customer Information Expense Total	\$	s	211,736.72 \$	211,736.72	•	\$ 22,994.62	\$ 22,994.62	s . S	3 188,742.10 \$	188,742.10	
	\$	\$ •	2,326.80 \$	2,326.80	•	\$ 252.69	\$ 252.69	s .		2,074.11	customers-all Total
	s	~ •	18,157.09 \$	18,157.09	\$	\$ 1,993.65	\$ 1,993.65	\$ •		16,163.44	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	s	م	20,483.89 \$		د	\$ 2,246.34	\$ 2,246.34	\$		18,237.55	
	^	^ • •	16,961.54	16,961.54		5 1,842.02	2 1,842.02	·	< 20'611'61 0	25.611,61	Customers-All Lotal
911 Supervision Total	\$	~ ~	16,961.54 \$	16,961.54	•	5 1,842.02	5 1,842.02		0 15,119.52 S	25.611,61	
	w •	• •	523.78	523.78		5 53.06	5 53.06		470.72 5	470.72	3-factor Total
	<u>v</u>		337,540.79 5	337,540.79		5 36,656.93	5 36,656.93	· ·	300,883.86 \$	300,883.86	Customers-All Total
	<u>v v</u>	- 5	3,921.94 5	3,921.94	• •	5 430.63 ¢	\$ 430.63	5 - 2 6 - 107 00 6	3,491.31 \$	3,491.31	Customers-Res Total
013 Demonstration and Colling European Tatral		107.00	241 005 51 5	212 002 51	~ ~	5 37 1 AD 62	27 1AD E7	2 107 00 5	304 245 20 6	304 957 89	
175 Demonstration and Security Expense Lotal			C TC'006'THC	TC'CEN'7+C	^ \	70'0+T'/C C	70'0+T'/C C		2 204,043.07 5	50.20C	7 6-4
	<u>~ v</u>	~ v		JU.00	 	2 B 402 67	2 10.1 × 1.01	 	2 26.8	8.33 68 969 96	3-ractor lotal
	• v	• •		co.7/c'//	• •	10:701-/0 ¢	10:70L'0 ¢	• • • •			direct-or Total
913 Advertisine Total	~ v		77 387 63 5	77 387 63	 . v	\$ 8 403 FR	Ana 68		68 978 95	68 978 95	
HOLAL SUBSIDIANU PT	, v		3 957 411 69 5	3 957 411 69	, ·	\$ 400 RR5 RD	400 885 80		3 556 575 89 5	3 556 575 89	3-factor Total
		• •	394.250.00 5	394.250.00	• • •	5 42.815.55	\$ 42.815.55	. v	351.434.45 \$	351.434.45	Customers-All Total
		, 1	255.85 \$	255.85		\$ 19.73	\$ 19.73	· · ·	236.12 \$	236.12	Customers-Ind Total
	\$	• • •	14,384.48 \$	14,384.48	•	\$ 1,579.42	\$ 1,579.42	· · ·	12,805.06 \$	12,805.06	Customers-Res Total
		4,125.01 \$	s	4,125.01	\$	\$	•	\$ 4,125.01 \$	s	4,125.01	direct-or Total
		1,293.06 \$	•	1,293.06	\$ 1,293.06	ج	\$ 1,293.06	s - s	•	•	direct-wa Total
	\$	•	351,865.81 \$	351,865.81	•	\$ 34,975.46	\$ 34,975.46	s .	3 316,890.35 \$	316,890.35	Employee Cost Total
	<i>.</i> .		- 5 - 5	151 364 63		5		 	- 5 105 055 73 C	105 955 23	Firm Volumes Total
	<u>n</u>	•	¢ 70'100'TCT	70'000'TCT	•		ec.ent/ct ¢	•	¢ ========	67:000'00T	
	s	ۍ ،	150.00 \$	150.00	•	\$ 11.96	\$ 11.96	\$ ' \$	\$ 338.05 \$	138.05	Sendout Volumes Total
	s		۰ ۲	•		ډ	•	\$	s		Transmission Total
921 Office Supplies and Expense Total		5,418.07 \$	4,869,682.45 \$	4,875,100.52	\$ 1,293.06	\$ 525,697.30	\$ 526,990.36	\$ 4,125.01 \$	\$ 4,343,985.15 \$	4,348,110.16	
	\$	• •	(1,156,211.04) \$	(1,156,211.04)	- s	\$ (122,581.49)	\$ (122,581.49)	•	(1,033,629.55) \$	(1,033,629.55)	
013 Administration European Transformed Fred Pred		~ ~ .	(517,200.04) 5	(517,200.04)		5 (51,409.68) 5 (172 001 10)	5 (51,409.68) 5 /173 001 10/		(1 1 400 110 00) 5	(465,/90.36)	Employee Cost Lotal
275 Auministrative Expenses Lightered - Light 1918	^.		< 1901716/2/11	(901774/5/0/T)	•	101.166/c/1) ¢	107'T66'6/T1 6	~ ~ ~	C INC.CT+/22/T1 0	(DC-CT+'CC+'T)	Contract Contract
	<u>^</u>	^ • •	< 98.9///CO7	d8.P1/,cd2	^`	20,222,05	66776'07 ¢		2 /9/102/957 v	19.10.000	3-Tactor lotal
924 Property Insurance Premium Lotal	<u>n 1</u>		2 03.7/ /4.86	262///4.8b	^ v	FC.226,02 C	66.776'07 ¢		\$ 191709'957 0	19:109:007	2 ferta Tatal
	<u>~ ~</u>	337.15 \$	\$ - 5 -	337.15	\$ 337.15	TN:776 ¢	5 337.15	• • • •	5		direct-wa Total
925 Injuries and Damages Total		337.15 \$	3,178.80 \$	ſ	\$ 337.15	\$ 322.01	\$ 659.16	, s	2,856.79 \$	2,856.79	
			80,550.10 \$	80,550.10	\$	\$ 8,006.68	\$ 8,006.68	\$ \$	72,543.42 \$	72,543.42	Employee Cost Total
	s	~	754.00 \$	754.00	د	S 8.82	5 8.82		745.18 \$	745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$	~ ~	81,304.10 \$	81,304.10	s	\$ 8,015.50	\$ 8,015.50		73,288.60 \$	73,288.60	
	~ v		328,258.15 5 500 85 6	328,258.15	• •	\$ 33,252.55 \$ 49.78	\$ 33,252.55	 	45107 5	295,005.60	3-factor Total Employee Cost Total
930 Miscellaneous General Expense Total	<u>, v</u>	• •	328,759.00 \$	328,759.00		\$ 33,302.34	\$ 33,302.34	, s	295,456.66 \$	295,456.66	
	s	\$	383,650.53 \$	383,650.53	• \$	\$ 38,863.80	\$ 38,863.80	s	344,786.73 \$	344,786.73	3-factor Total
	s	• •	2,490.00 \$	2,490.00	<u>،</u>	\$ 270.41	\$ 270.41	\$ - \$	2,219.59 \$	2,219.59	Customers-All Total
		3,989.18 \$	\$ -	3,989.18	÷ .	•	\$ ·	\$ 3,989.18 \$	\$	3,989.18	Direct-OR Total
931 Rents Total		3,989.18 \$	386,140.53 \$		•	\$ 39,134.21	\$ 39,134.21	\$ 3,989.18 \$		350,995.50	
	s	ۍ ۰	243,953.90 \$	243,953.90	-	\$ 24,712.53	\$ 24,712.53	s • \$	219,241.37 \$	219,241.37	3-factor Total
											Customers port/van
	v , v	• •	3,145.98 \$	3,145.98	•	5 467.81 c 1 752 60	\$ 467.81 \$			2,678.17	Total
	^		< F7.145/7I	67.164,21	•	d8.2c21 ¢	08.2C5,1 ¢	•	¢ 55-901,11 0	54-401,11	Customers-Au lotal
	v	,	2 946 58 \$	7 946 58		\$ 746.96	\$ 746.96	· ·	2.199.62 \$	2.199.62	Total
	S 47.4	47,408.24 \$		ч				47,408.24		47,408.24	Direct-OR Total
			•	3,956.18	\$ 3,956.18	•	\$ 3,956.18		•••••••••••••••••••••••••••••••••••••••	•	Direct-WA Total
	s	s ,	754.68 \$	754.68		\$ 70.26	\$ 70.26	\$, \$	684.42 \$	684.42	Firm Volumes Total

			system			wasnington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	~	•	5 10.468.72 5	10.468.72		834.36 \$	834.36		5 9.634.36 5	9.634.36	Sendout Volumes Total
	~ ~				•	• • •		'		•	Transmission Total
335 Maintenance of General Plant Total	\$	51,364.42	\$ 273,727.15 \$	\$ 325,091.57	\$ 3,956.18 \$	\$ 28,184.77 \$	32,140.95	\$ 47,408.24	\$ 245,542.38 \$	292,950.62	
Grand Total	\$	995,420.54	\$ 11,079,832.02	\$ 12,075,252.56	\$ 52,278.34 \$	\$ 1,159,197.60 \$ 1,211,475.94	1,211,475.94	\$ 943,142.20 \$	\$ 9,920,634.42 \$ 10,863,776.62	10,863,776.62	

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May 2017 Activity

NW Natural Quarterly Results of Operations Report to the WUTC 2nd Quarter 2017

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	May 2017 Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural Washington Results of Operations Monthly Summary									
Total Operating Revenue			2,682,504			144,848			2,537,656
Total Rate Base			1,279,542,278			150,104,227			1,129,438,052
Rate Of Return on Rate Base			0.21%			0.10%			0.22%

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NW Natural Washington Quarterly Results of Operations Report

System System System Allocated Total 13,217,612 15,221,992 15,221,992 15,221,992 (11,337,862) 33,376,163 (11,337,862) 33,376,163 (11,337,862) 33,376,163 (11,337,862) 33,376,163 (11,337,862) 33,376,163 (11,337,862) 33,376,163 (11,337,862) 33,750 (11,337,862) 33,750 (11,322,340) 1,661,597 (11,322,340) 4,749,131 (11,322,340) 11,743,158 (11,322,340) (11,322,339) (11,572) 388,663 (11,572) 15,502 (11,572) 38,663 (11,572) 11,743,158 (11,572) 12,633,555 (11,579,526 12,633,555 (11,579,532,525 12,633,555 (11,570,533,555 12,633,555 (11,570,533,555 12,633,555 (5,630,211 6,630,211 (5,580,2329 12,633,555 <th>System Wastington Total Unsch 13,217,612 3,327,998 15,921,979 1,319,319 15,921,976 3,372,998 15,921,976 1,319,319 1,827,666 43,667 1,827,666 43,667 945,738 116,139 1,827,666 4,796,648 945,738 116,139 1,827,666 9,667 33,376,163 4,796,648 945,738 105,138 945,739 105,138 945,739 11,372,663 322,739 (15,138 945,730 33,365 31,500 30,950 31,500 33,335 4,330 4,330 15,522 166,90 38,68 2,193 15,532 15,500 11,372,463 38,68 11,372,463 38,68 15,532 15,600 15,532 15,600 15,533 24,933 15,543</th> <th>System Wasthington Masthington <t< th=""><th>System Wastlington Wastlington Wastlington W Total Direct Allocated W 31,217,612 3,272,998 1,319,319 1,142,5533 1,246,764 4,796,648 (1,142,553) 1,142,5533 39,376,163 4,796,648 (1,142,553) 1,142,5533 39,376,163 4,796,648 (1,142,553) 1,142,5533 945,738 116,122 0 0 0 0 1,661,597 186,750 0 0 1 0 0 0 0 0 0 0 0,750 30,750 33,35 3,355 2,4,335 7,11 41,749,131 4,750 7,13 1,142,5533 7,11 1,661,597 1,86,750 0 0 0 1,144,6413 2,335 4,560 7,142,5533 7,11 1,144,6413 1,552 1,86,750 0 0 7,11 1,552 1,560 7,13 1,144,6413</th></t<></th>	System Wastington Total Unsch 13,217,612 3,327,998 15,921,979 1,319,319 15,921,976 3,372,998 15,921,976 1,319,319 1,827,666 43,667 1,827,666 43,667 945,738 116,139 1,827,666 4,796,648 945,738 116,139 1,827,666 9,667 33,376,163 4,796,648 945,738 105,138 945,739 105,138 945,739 11,372,663 322,739 (15,138 945,730 33,365 31,500 30,950 31,500 33,335 4,330 4,330 15,522 166,90 38,68 2,193 15,532 15,500 11,372,463 38,68 11,372,463 38,68 15,532 15,600 15,532 15,600 15,533 24,933 15,543	System Wasthington Masthington <t< th=""><th>System Wastlington Wastlington Wastlington W Total Direct Allocated W 31,217,612 3,272,998 1,319,319 1,142,5533 1,246,764 4,796,648 (1,142,553) 1,142,5533 39,376,163 4,796,648 (1,142,553) 1,142,5533 39,376,163 4,796,648 (1,142,553) 1,142,5533 945,738 116,122 0 0 0 0 1,661,597 186,750 0 0 1 0 0 0 0 0 0 0 0,750 30,750 33,35 3,355 2,4,335 7,11 41,749,131 4,750 7,13 1,142,5533 7,11 1,661,597 1,86,750 0 0 0 1,144,6413 2,335 4,560 7,142,5533 7,11 1,144,6413 1,552 1,86,750 0 0 7,11 1,552 1,560 7,13 1,144,6413</th></t<>	System Wastlington Wastlington Wastlington W Total Direct Allocated W 31,217,612 3,272,998 1,319,319 1,142,5533 1,246,764 4,796,648 (1,142,553) 1,142,5533 39,376,163 4,796,648 (1,142,553) 1,142,5533 39,376,163 4,796,648 (1,142,553) 1,142,5533 945,738 116,122 0 0 0 0 1,661,597 186,750 0 0 1 0 0 0 0 0 0 0 0,750 30,750 33,35 3,355 2,4,335 7,11 41,749,131 4,750 7,13 1,142,5533 7,11 1,661,597 1,86,750 0 0 0 1,144,6413 2,335 4,560 7,142,5533 7,11 1,144,6413 1,552 1,86,750 0 0 7,11 1,552 1,560 7,13 1,144,6413
	Washington Direct 3,272,998 1,319,319 1,319,319 166,665 4,796,648 1,319,319 166,665 4,796,648 1,316,138 166,665 4,796,648 1,319,319 166,665 186,750 0 186,750 186,750 186,750 136,750 1386,750 1386,750 1386,750 1,339 25 1,386,750 25 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 3,380 <tr< td=""><td>Wasthington Wasthington Wasthington W J.3123.998 J.J0cated W W J.319.3193 160,665 J.J0cated W J.319.3193 160,665 (1,142,553) M 4,796,648 (1,142,553) M M 9,955 0 (1,142,553) M 105,138 105,138 114 M 105,138 1,142,553) M M 116,65 0 (1,142,553) M 9,952 0 0 M M 116,12 0 1 M M 11,60 731 1 1 M 2335 335 711 1 1 1,480 3,385 1,144,441 M M 2,186 3,385 1,144,441 M M M 1,480 3,385 1,144,441 M M M M M M 1,480 3,385</td><td>Washington Washington Washington Washington Washington Moregied Total Direct Direct</td></tr<>	Wasthington Wasthington Wasthington W J.3123.998 J.J0cated W W J.319.3193 160,665 J.J0cated W J.319.3193 160,665 (1,142,553) M 4,796,648 (1,142,553) M M 9,955 0 (1,142,553) M 105,138 105,138 114 M 105,138 1,142,553) M M 116,65 0 (1,142,553) M 9,952 0 0 M M 116,12 0 1 M M 11,60 731 1 1 M 2335 335 711 1 1 1,480 3,385 1,144,441 M M 2,186 3,385 1,144,441 M M M 1,480 3,385 1,144,441 M M M M M M 1,480 3,385	Washington Washington Washington Washington Washington Moregied Total Direct Direct

304,605,066 2,567,304,418 (126,315,580) 11,275,702 (1,143,022,801) 11,275,702 33,65,263 1,317,590 12,834,827 40,506 (3,443,749) (3,443,749) (590,465) (3,443,749) (3,443,749) (120,438,592) (3,443,749) (3,443,749) (120,438,592) (3,443,749) (3,443,749) (3,443,749) (3,443,749) (40,520) (3,443,749) (3,446,750) (3,443,749) (3,443,749) (3,449,750) (3,440,750) (3,440,750) (3,440,750) (3,440,750)
2,871,909,484 304,605,066 (126,315,580) 104,911,964 (126,315,580) 114,152,417 (126,315,500 114,152,417 11,275,702 114,152,417 1,317,590 399,865 (4,034,214) (590,465) (73,676,926) (73,676,926) (73,676,926) 0.10% 0.10% 1100.00% 10.30% (126,104,227 0.10% 0.10\%
(126,3 11,2 1,3 1,3 (40,2 (40,2
11,2 1,3 1,3 1,3 1,3 1,3 1,3 1,3 1,3 1,3 1,3
(40,2 (5) (40,2 (150,1
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(30,2 (40,2
(40,2
150,104,227 0.10% 9.60% 10.94%
9.60% 10.94%

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May 2017	Oregon	Total						83,121,010		7+0'TT0'0TT'T	1001 5	01.61.1
	Oregon	Allocated										
	Oregon	Direct										
	Washington	Total						11,490,421	000 010 111	144'013'200	7 0,000	04.06.1
	Washington	Allocated										
	Washington	Direct										
	System	Total						94,611,431		1,44/	7 5402	ertc./
	System	Allocated										
	System	Direct										
				its of Operations	orts	ate Base		Total Operating Revenue		lotal kate base		kate of return on kate base
			NW Natural	Washington Resul	12 Month Ended Rep	13 Month AMA for Rate Base	Summary	Total O	1	10tal K	20-1-0	10 and

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<u>D</u> NW Natural Washington Results of Operations 12 Month Ended Reports	Acc Description Alloc. Ref. 480.1 Sales of Gas 445 480.1 Residential 245 481.1 Commercial 221 481.2 Industrial Firm 231 481.3 Interruptible 21 481.3 Interruptible 20 481.3 Interruptible 20 481.5 Untilled Revenue 20 495.20 Untilled Revenue A 712 Total Sales of Gas 712	Transportation Revenue 11, 489.12 Industrial Firm 1 489.13 Interruptible 8 11 Interruptible 8 489.13 Interruptible 8 489.13 Interruptible 8 489.13 Interruptible 8 489.13 Interruptible 9 489.3 Agency Fee/Balancing 20 493.4 Total Transportation Revenue 20 495.6 Rate Adjustments - Amortizations (7)	 487 Miscellaneous Revenues 487 Late Payment Change 488.0 Seasonal Reconnect Fee 488.0 Seasonal Reconnect Fee 488.1 Recon Charge CR buring Office Hours 488.3 Recon Charge CR Abrer Office Hours 488.5 Recon Charge Scas After Office Hours 488.8 Recon Charge Rafter Office Hours 485.8 Recon Charge Rafter Office Hours 485.9 Recon Charge Rafter Office Hours 485.1 Other Gas Revenue - Miscellaneous 495.1 Other Gas Revenue - Miscellaneous 495.2 Total Miscellaneous Revenues 3 	Derating Revenue	Cost of Gas 233, 804.7 WACOG Incurred 233, 805.7 WACOG Deferred 8, 805.6 Demand Incurred 80, 805.4 Amortization of Gas Costs 222, 805.4 Total Cost of Gas 308,	407 Environmental Expense Detail Operations & Maintenance O&M 11,	Other Taxes 20, 408.11 Property 20, 408.12 Franchise 18, 408.13 Payrol C 408.13 Other C 408.15 Regulatory C 408.15 Regulatory C 408.15 Regulatory -11,	403.1 Depreciation D	Income Taxes 409.11 Federal Income Taxes 410.1 Federal Income Taxes - Deferred 41.14 Federal Income Taxes Credit 409.1 Oregon Income Taxes 410.1 Oregon Income Taxes - Deferred 411.1 Total Income Taxes	
System System Direct Allocated	445,698,821 0 223,801,031 0 21,980,346 0 20,549,537 0 20,549,537 0 0 114,581 712,029,735 114,581	11,864,180 0 8,216,431 0 396,993 0 20,477,604 0 (7,159,423) 0	2,089,150 0 15,250 0 266,990 0 286,990 0 332,925 0 334,965 0 13,815 0 44,388 0 44,388 0 44,388 0 201,11 0 370,498 0 3,419,810 370,498	728,767,725 485,079	233,304,704 0 8,476,944 0 80,359,120 0 8,810,869 0 (22,928,569) 0 308,023,070 0	11,743,031 132,150,214	20,768,077 0 18,609,154 0 20,809 6,018,573 200,869 0 1,658,560 6,018,573	0 77,780,742		UC3 000 31C 002 CUV 13C
System Total	445,698,821 223,801,031 21,980,346 20,549,537 20,549,537 114,581 712,144,316	11,864,180 8,216,431 0 396,993 20,477,604 (7,159,423)		729,252,804	233,304,704 8,476,944 80,359,120 80,359,120 80,359,120 80,3568) 308,023,070	15,849,205 143,893,246	20,768,077 18,609,154 6,018,573 200,869 1,658,509 47,255,182	77,780,742	19,267,182 26,990,053 (11,204,397) 4,509,181 6,332,72 41,839,929	CTC 143 453
Washington Washington Washington Direct Allocated Total	48,143,152 18,669,226 1,955,833 563,721 563,721 0 0 69,331,932	1,397,919 919,813 0 2,317,732 (2,366,754)	91,120 91,120 11,000 11,330 27,700 27,700 27,700 27,700 27,700 27,700 27,700 27,700 27,700 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,7000 20,70000000000	69,492,443	21,944,024 779,802 8,248,494 1,011,507 (5,328,772) 26,655,105	582,397 13,71	1,138,433 2,846,253 83,485 120,705 4,188,875 5	6'2 0		
ated Washingto	0 48,143,152 0 18,669,226 0 18,669,226 0 1,955,833 0 563,721 60,925 69,392,858	0 1,397,919 0 919,813 0 0 0 0 0 2,317,732 0 (2,366,754)	28,204 29,204 29,204 20	89,130 69,581,572	0 21,944,024 0 779,802 0 8,248,494 0 1,011,507 0 (5,328,723) 0 26,655,105	0 13,704,478 14,286,875	0 1,138,433 588,918 586,523 0 2,846,253 588,918 588,918 0 120,705 588,918 4,777,794	110'066'2 110'066'2	4,468,003 6,636,03 86,636 0 0 0 4,381,367	
Direct	22 397,555,669 262 305,131,805 31 20,024,513 21 19,985,816 0 0 0 258 642,697,803		20 1,998,030 0 15,250 0 15,250 0 266,990 00 266,990 00 265,990 00 265,135 01 273,290 02 305,135 030 305,135 030 305,135 030 305,135 030 305,135 04 12,470 04 184,298 04 184,298 33,210,277 3,210,277	72 659,275,283	24 211,360,679 212 7,697,143 294 72,110,626 217 7,799,362 229 (17,599,844) 25 281,367,965	0 75 11,160,634	19,629,644 19,629,644 15,762,901 18 117,385 117,385 117,385 117,385 117,333	11 0	n o gg o o o o	
Oregon Allocated	23,656 33,656 33,656	00000 0	342,293 342,293	395,949	00000	118,445,737	0 5,429,655 0 5,429,655	69,790,732		AC1 333 501
lotal Total	397,555,669 205,131,805 205,131,805 20,024,513 19,985,816 51 53,656 642,751,459	10,466,261 7,296,618 0 396,993 18,159,872 (4,792,669)	1,988,030 15,250 26,135 96,135 96,135 305,195 2,540 2,540 2,540 184,593 184,593 184,593 184,593 184,593	659,671,232	211,360,679 7,697,143 72,110,626 72,799,644 (17,599,844) 281,367,965	15,849,205 129,606,371	19,629,644 15,762,901 5,429,655 117,385 117,385 42,477,388	69,790,732	14,799,179 26,990,053 (11,117,762) 4,509,181 6,333,272 (4,055,362) 37,458,562	נונ עסט ארס

										May 2017
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural Washington 13 Month AMA	NW Natural Washington Results of Operations 13 Month AMA Ended Reports									
Ra 101	Rate Base Gross Plant			2,817,654,382			295,305,333			2,522,349,049
108.1X	Accumulated Depreciation			(1,242,573,733)			(123,160,387)			(1,119,413,346)
Adj	Working Capital Allowance			106,496,019			11,225,986			95,270,033
117.X	Storage Gas - Cushion			14, 147, 696			1,325,989			12,821,707
186.XX	Leasehold Improvements			501,252			50,342			450,909
252.XX	Customer Contributions			(3,735,312)			(498,871)			(3,236,440)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(364,781,931) (73,676,926)			(40,228,592) 0			(324,553,339) (73,676,926)
	Total Rate Base			1,254,031,447		¥_	144,019,800			1,110,011,647
Ra	Rate Of Return on Rate Base			7.54%		n .	7.98%			7.49%
Allo D	<u>Allocation References:</u> D Deprediation Factor			100.00%			10.27%			89.73%

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NW Natural

Washington Quarterly Results of Operations Report Operations and Maintenance Expense: Allocation of System Amounts For the period ended May 31, 2017

		System	Wa	shington	 Oregon
Natural Gas Storag	ge round Storage Expense				
Ondergr					
816	Wells Expense	13,152		1,224	11,927
818	Compressor Station Expense	(5,533)		(515)	(5,018)
819	Compressor Station Fuel	(0,000)		0	(3,010)
820	Measuring and Regulator Station Expense	197,881		18,483	179,397
821	Purification Expense	592		55	537
Mainte	enance				
832	Wells Expense	20,642		1,922	 18,720
	Total Underground Storage Expense	\$ 226,733	\$	21,170	\$ 205,564
	torage Expense				
Opera					
840	Supervision and Engineering	8,767		816	 7,951
	Total Other Storage Expense	\$ 8,767	\$	816	\$ 7,951
Liquified Opera	d Natural Gas Expense				
844	Supervision and Engineering	176 717		17 770	103.004
845	LNG Fuel	136,712		12,728	123,984
	enance	CO 010		<i></i>	<i>co</i>
847	Supervision and Engineering Total Liquified Natural Gas Expense	<u>68,918</u> \$ 205,630		6,416	 62,501
	Total Liquineu Natural Gas Expense	\$ 205,630	\$	19,144	\$ 186,486
	Total Natural Gas Storage	\$ 441,130	\$	41,130	\$ 400,000
Transmission Expe					
Opera					
856	Mains Expense	129,826		5,867	123,959
Mainte	enance				
863	Maintenance of Mains	2,173		188	 1,985
	Total Transmission Expense	\$ 131,999	\$	6,055	\$ 125,944
Distribution Exper					
Opera					
870	Supervision and Engineering	254,319		22,106	232,213
874 875	Mains and Services Expense Manual Services Station Expense	1,234,187		126,986	1,107,200
875	Measuring and Regulator Station Expense - General Measuring and Regulator Station Expense - City Gate	63,831		5,310	58,521
878	Measuring and Regulator Station Expense - City Gate Meter and House Regulator Expense	39,334		3,327	36,007
879	Customer Installation Expense	538,583		58,425	480,158
880	Other Expense	909,315		98,197 26 429	811,118
881	Rents	315,150 40,831		36,428 4,136	278,722 36,695
601	NCH 2	40,031		4,130	20,032
Maint	enance				
885	Supervision and Engineering	558,731		25,936	532,794
887	Mains	301,934		21,246	280,688
889	Measuring and Regulator Station Expense - General	170,979		14,557	156,422
891	Measuring and Regulator Station Expense - City Gate	5,778		423	5,355
892	Services	10,257		2,203	8,054
893	Meters and House Regulators	348,089		31,290	316,799
894	Other Equipment	2,089		160	 1,929
	Total Distribution Expense	\$ 4,793,407	\$	450,731	\$ 4,342,675

Month

Oper	ation					
901	Supervision	142,821		15,510		127,311
902	Meter Reading Expenses	75,650		8,216		67,435
903	Customer Records and Collection Expense	1,717,340		185,294		1,532,046
904	Uncollectible Accounts	47,024		4,936		42,088
	Total Customer Accounts Expense	\$ 1,982,836	\$	213,956	\$	1,768,879
Customer Service	and Informational					
Oper	ation					
907	Supervision	53		6		47
908	Customer Assistance Expense	181,638		17,171		164,467
909	Customer Information Expense	190,232		20,659		169,573
910	Miscellaneous Customer Service Expense	17,214		1,890		15,324
	Total Customer Service and Informational	\$ 389,137	\$	39,726	\$	349,410
Sales Expense						
Oper	ation					
911	Supervision	16,983		1,844		15,138
912	Demonstration and Selling Expense	290,059		31,490		258,569
913	Advertising	42,924		4,489		38,436
916	Miscellaneous Sales Expense	-		-		-
	Total Sales Expense	\$ 349,966	\$	37,823	\$	312,143
Administrative a	nd General Expense					
Oper	ation					
921	Office Supplies and Expense	4,942,838		526,663		4,416,175
922	Administrative Expenses Transferred - Credit	(1,700,116)		(176,788)		(1,523,328)
924	Property Insurance Premium	265,975		26,943		239,032
925	Injuries and Damages	4,025		1,944		2,080
926	Employee Pensions and Benefits	79,914		7,877		72,036
928	Regulatory Commission Expense	-		•		-
930	Miscellaneous General Expense	156,632		15,867		140,765
931	Rents	390,130		39,134		350,995
Main	tenance					
Main 935	tenance Maintenance of General Plant	\$ 405,684	\$	37,513	\$	368,172
		\$ 405,684 \$ 4,545,081	\$ \$	37,513 479,153	\$ \$	368,172 4,065,928

Customer Accounts Expense

NW Natural Rates & Regulatory Affairs Operations and Maintenance Expense State Allocation of System Amounts For the period ended May 31, 2017

ror the period ended may 31, 2017		Gurtam			Wachington					
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
FERC Description	May	May	May	May	May	May	May	May	May	Allocation Method
	\$ -				\$ 1,224.43 \$				11,927.29	11,927.29 firm volumes Total
816 Wells Expense Total				- s	\$ 1,224.43 \$		s . s		11,927.29	
	•	(5,533.33) \$	(5,533.33)	• •	\$ (515.15) \$	(515.15)	\$5		(5,018.18)	(5,018.18) Firm Volumes Total
818 Compressor Station Expense Total	•		(5,S2	•	\$ (515.15) \$	(515.15)		(5,018.18) \$	(5,018.18)	
			0.01	•	\$ 0.00 \$	8.0	•	0.01 \$	0.01	Firm Volumes Total
819 Compressor Station Fuel Total		0.01 \$	0.01		S 0.00 \$	0.0		0.01 \$	0.01	
	5 U	•	•	•••	••• •••	•	•	• •	•	3-factor Total Cristomore-All Total
	5 (652.44) \$	· ·	(652.44)	•••	• • • •		(652.44) \$	• •	(652.44)	Direct-OR Total
		198,533.24 \$	198,533.24	•	\$ 18,483.44 \$	18,483.44		180,049.80 \$	180,049.80	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ (652.44) \$	198,533.24 \$	197,880.80		\$ 18,483.44 \$	18,483.44	\$ (652.44) \$	180,049.80 \$	179,397.36	
	s - s	592.32 \$	592.32		\$ 55.14 \$	55.14	\$. \$	537.18 \$	537.18	537.18 Firm Volumes Total
821 Purification Expense Total	\$. \$		592.32	۰ د	\$ 55.14 \$	55.14	s .	537.18 \$	537.18	
	\$ • \$		20,641.91	•	\$ 1,921.76 \$	1,921.76	•	18,720.15 \$		Firm Volumes Total
832 Wells Expense Total	\$ • \$	20,641.91 \$	20,641.91	•	\$ 1,921.76 \$	1,921.76	•	18,720.15 \$	18,720.15	
	s s	8,766.	8,766.98	•	\$ 816.21 \$	816.21	•	7,950.77 \$	7,950.77	Firm Volumes Total
840 Supervision and Engineering Total	\$ • \$	8,766.98 \$	8,766.98	•	\$ 816.21 \$	816.21	•	7,950.77 \$	7,950.77	
		136,712.	136,712.01		\$ 12,727.89 \$	12,727.89	•	123,984.12 \$	123,984.12	Firm Volumes Total
844 Supervision and Engineering Total	•	136,712.	136,712.01		5 12,727.89 5	12,727.89		123,984.12 5	123,984.12	
	•		68,917.64		5 6,416.23 5	6,416.23		62,501.41 \$	62,501.41	Firm Volumes Total
84/ Supervision and Engineering Total	· ·	68,917.64 S	68,917.64		5 6,416.23 5 6 4.775.04 6	6,416.23		62,501.41 5	62,501.41	عاديما والمراجع
	• •	¢ 76.700'0#	76.700'0#				•	¢ 05'075'Th	00.02014	
	1 < 1 < 2 < 2 < 2 < 2 < 2 < 2 < 2 < 2 <		122 826 11	•••	~ · ·	• •	 C C	· ·	- (1 928 22)	Customers-Au Lotal Direct-OR Total
		\$ 28.961 5	139 47		\$ 170.51 \$	170.51		1 968.91	1 968.91	Sendout Volumes Total
	• •	82,961.66 \$	82,961.66		\$ 970.65 \$	970.65	• •	81,991.01	81,991.01	Transmission Total
856 Mains Expense Total	\$ (1,928.22) \$	131,754.00 \$	129,825.78		\$ 5,867.10 \$	5,867.10	(1,928.22) \$	125,886.90 \$	123,958.68	
	\$ - \$	676.16 \$	676.16	- \$	\$ 68.50 \$	68.50	s -	607.66 \$	607.66	3-factor Total
	<u>s</u>	1,496.96 \$	1,496.96	•	\$ 119.91 \$	119.31		1,377.65 \$	1,377.65	Sendout Volumes Total
		•	•		·	•	•		-	Transmission Total
863 Maintenance of Mains Total		2,173.12 \$	2,173.12		S 187.80 S	187.80		1,985.32 \$	1,985.32	
	\$ '	· ~	•		s .	•	•	•	•	3-factor Total
	•	137,064.59 \$	137,064.59	•	\$ 12,760.71 \$	12,760.71	•	124,303.88 \$	124,303.88	Firm Volumes Total
	· ·	< 50.24 3 OF COC 711	50.24 05 COL E11	•	2 4.58 5 2 6 11 0 1	80.4	•	2 CF./P	96.199.001	Safes/Sendout Volumes 1003
870 Supervision and Engineerine Total	~ ·	5 CD 818 05C	11/,202,111		\$ 2010E3 \$	20.106.30		5 09 010 CEC	212 212 60	
		350,050,022	260 050 02		25.001,25 25.070.07	201001/22		2 22 595 86	273 585 86	2.factor Total
	• •	4 21 277 15 A	21 774 194	• •	5 20,47,4.U/ 5	53 247 27	•••	\$ 90.000,020	00.000,020	S-ractor Fotal Customers-All Total
	\$ 278.400.50 \$	5 .	278.400.50		2 - S		278.400.50 \$	\$. \$	278.400.50	Direct-OR Total
			32,716.64	\$ 32,716.64	• • •	32,716.64		· ••	•	Direct-WA Total
		•••	•		· · ·	•		•	•	Employee Cost Total
	\$ •	53,064.23 \$	53,064.23		\$ 4,229.22 \$	4,229.22	•	48,835.01 \$	48,835.01	sendout volumes Total
		18,718.17 \$	18,718.17		s 219.00 S	219.00		18,499.17 \$	18,499.17	Transmission Total
874 Mains and Services Expense Total	\$ 311,117.14 \$	923,069.48 \$	1,234,186.62	5 32,716.64	<u>5 94,269.56 5</u>	126,986.20	278,400.50 \$	828,799.92 \$	1,107,200.42	
	 	1,/31.24 5	1,731.24	• •	5 17.5.37 5 ¢ c c	16.6/1	•	2 13.255.87	18.666,1	3-tactor lotal direct-or Total
	- vi	55 473.64 \$	55 473.64		\$ 4.421.25 \$	4.421.25	•••	51.052.39 \$	51.052.39	Sendout Volumes Total
	• •	6,626.44 \$	6,626.44		\$ 713.67 \$	713.67	••••	5,912.77 \$	5,912.77	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	<u>s</u> - s	63,831.32 \$	63,831.32		\$ 5,310.29 \$	5,310.29	\$	58,521.03 \$	58,521.03	
	s - \$	6,079.68 \$	6,079.68		\$ 615.87 \$	615.87	•	5,463.81 \$	5,463.81	3-factor Total
	s s	3,051.33 \$	3,051.33	•	\$ 7E.1EE \$	331.37	•	2,719.96 \$	2,719.96	Customers-All Total
	\$ 343.75 \$	•	343.75	•	s		343.75 \$	•	343.75	direct-OR Total
		29,859.38 5	29,859.38		<u>5 2,379.79 5</u>	2,379.79	2	27,479.59 5	27,479.59	Sendout Volumes Total
8// Measuring and Regulator Station Expense - City Gate Total	5 343.75 5	38,990.39 5	39,334.14		5 3,327.04 5	3,327.04	343.75 5	35,663.35 5	36,007.10	
	~ · ·	309.74 \$ 536 305 27 \$	309.74	• •	5 31.38 5 \$ 58 242 75 \$	31.38		278.36 5 478.062.57 \$	2/8.36	3-tactor Total Cristomere-All Total
	• • • •	\$ 03.500	973.60		\$ 75.06 \$	75.06	• •	\$ 55700/01th	898.54	898.54 Customers-Ind Total
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For the period ended May 31, 2017

Direct Direct Direct Direct Direct Direct Direct 1			Svetem			Washington			Orecon		
4 5 5 5 7 7 5 7 7 5 7 7 5 7		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Image: bold in the section of the section o		•	s s	•	- \$	\$ •	•	- \$		•	Direct-OR Total
effect s sssss ssssss sssssss sssssss ssssss		م	937.25			5 74.70 \$	74.70	•		862.55	
Interest		\$	56.72		•	s 0.66 S	0.66	•	\$ 56.06 \$	56.06	transmission Total
at p s $g_{0}(4,2,4)$ s $g_{0}(4,2,4,4)$ s $g_{0}(4,2,4,4)$	878 Meter and House Regulator Expense Total	- \$	_		•	5 58,424.56 5	58,424.56	- \$	4	480,158.02	
al 1 $2 M M M$ 5 mag A M M 1 $2 M M M$ 2 M M M 1 $2 M M$ 2 M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M 2 M M M M M 2 M M M M M 2 M M M M M 2 M M M M M 2 M M M M M 2 M M M M M M M M M M M M M M M M M M M		•		1	•	5 148.55 \$	148.55	•	5 1,317.88 5	1,317.88	3-factor Total
at 5 $1.060.3$ $0.000.31$			5 888,420.33 5	888,420.33	•	96,482.45 5	96,482.45		\$ 98'/56'16/ \$	/91,93/.88	Customers-Au lotat
I 2 0.00000 2 0.000				17,861.75		·		د/.198/11 ک	· ·	c/.10%/1	Direct-UK I dtal
	879 Customer Installation Evnense Total		REG REG 76	ð	2 1 566 AB	96 631 00 5	98 197 48	4 17 R61 75	× 793 255 76 ×	811 117.51	
			158 783.99			16 084.87 S	16.084.82		\$ 142,699,17 \$	142 699 17	3-factor Total
		• •	\$ 21.571.90 \$	21.571.90	· ·	5 2.342.71 S	2.342.71	· •	2 19.229.19 5	19.229.19	Customers-All Total
				14 621 02				\$ 14.621.02		14 621 02	Direct-OR Total
			• •	0 707 71	2 0 10 10 10 10 10 10 10 10 10 10 10 10 1		9 297 71	20.120/t1 ¢	• •		direct-wa Total
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			5 JC 000 011 0	76 000 001		, 010730 10 1	11.162,6	• •	5 TA 110 11 5	100 219 07	Conduct Volumes Total
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		 	\$ 108,696.20 \$	108,838.25	· ·	2 61.6/0/0 0	EL 20,0	, , , v	5 10/272/007 5	10,672,001	
3 0.00000 3 0.00000 3 0.000000	000 Other Euroses Total			ľ		2 20 011 11	22 477 55	14 631 03	2 JEA 100 00 5	770 777 01	
1 $$	800 Utiler Expense I gtal					5 C2 67 1/7 0	90.427,42	20.120,41	C 564,100.99 C	10.22/8/2	3 frates Tetri
1 2 0.0300.0 3 0.0300.0 0 0.0300.0 0 0.0300.0 0 0.0300.0 0 0.0300.0 0 0 0.0300.0 0 0.0300.0 0 0 0.0300.0 0 0		' ^ u				4,113b.18 5	4,136.18	 	0 18,940,05 0	18.94.01	3-ractor 10tal Customore The Dellos Total
3 <th>001 D T</th> <th>•</th> <th>· · · · · ·</th> <th>+</th> <th></th> <th></th> <th>01 361 4</th> <th></th> <th>, 10 VUJ 20 1</th> <th>20 001 00</th> <th></th>	001 D T	•	· · · · · ·	+			01 361 4		, 10 VUJ 20 1	20 001 00	
3 1	IERO I SULAN TOO		40,830.53	+		4,130.18	4,130.18		C 10'h60'05 0	10.450,05	
			5 179,602.24 5	179,602.24		5 18,193.71 5	17.E61,81	•	5 161,408.53 5 6	161,408.53	3-tactor lotal Customere All Total
7 $701,165$ 7 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ 7 $701,165$ <th></th> <th></th> <th>~ · ·</th> <th></th> <th> </th> <th>• •</th> <th>•</th> <th></th> <th>• •</th> <th></th> <th>Direct-OD Total</th>			~ · ·		 	• •	•		• •		Direct-OD Total
1 2 2 2 1 2 2 3		ĥ	• •	71012.65	5 7 012.65	· ·	7 012.65	2	· ·		Direct-WA Total
5 <th></th> <th></th> <th>· ·</th> <th>-</th> <th></th> <th>•</th> <th></th> <th></th> <th></th> <th>•</th> <th>sales volumes Total</th>			· ·	-		•				•	sales volumes Total
1 2.279.16 2.273.16 2.273.16 2.227.21 2.227.21 2.227.21 2.227.24 2.227.24 2.1266.15 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16 2.1266.16		••••	5 5.811.35 5	5.811.35		5 463.16 S	463.16	•	S 5,348.19 5	5,348.19	Sendout Volumes Total
S 305,55,37 202,05,38 553,706.65 5 7,012,65 5 199,99 5 2,99,46 5 34,3712.72 5 $-$ 5 1,974,48 5 $-$ 5 1,993,46 5 1,993,46 5 34,394,16 5 34,394,16 5 1,493,15 5 1,437,165 5 1,437,165 5 1,437,16 5 1,437,16 5 1,437,165 1,437,165 1,437,165 1,437,165 1,43		•	\$ 22,791.69 \$	22,791.69	•	266.66 \$	266.66	•	\$ 22,525.03 \$	22,525.03	Transmission Total
3 \cdot	885 Supervision and Engineering Total		\$ 208,205.28 \$	558,730.65	\$ 7,012.65	\$ 18,923.53 \$	25,936.18	\$ 343,512.72	\$ 189,281.75 \$	532,794.47	
3 . 5 100,105.55 5 100,005.15 5 100,005.15 5 100,055.15 5 100,055.15 5 100,055.15 5 100,055.15 5 100,055.15 5 100,055.15 5 100,055.15 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,055 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,057 5 103,056 5 103,057 5 103,056 5 103,057 5 103,056 5 103,056 5 103,056 5 103,056 5 103,056 5 103,056 5 103,056 5 103,056 103,056			\$ 1,974.28 \$	1,974.28	- \$	\$ 199.99 \$	199.99	• \$	\$ 1,774.29 \$	1,774.29	3-factor Total
5 5 100553 5 100553 5 100553 5 100556 5 100556 5 100556 5 100556 5 100556 5 13336 5 13336 5 13336 5 13336 5 13336 5 13336 5 13336 5 133366 133366 133366 </th <th></th> <th>•</th> <th>\$ 109,105.95 \$</th> <th>109,105.95</th> <th>•</th> <th>\$ 12,983.61 \$</th> <th>12,983.61</th> <th>•</th> <th>5 96,122.34 \$</th> <th>96,122.34</th> <th>Customers Port/Van 80% Total</th>		•	\$ 109,105.95 \$	109,105.95	•	\$ 12,983.61 \$	12,983.61	•	5 96,122.34 \$	96,122.34	Customers Port/Van 80% Total
5 163,765.1 5 5 6.443.1 5 5 $6.443.1$ 5 $163,765.1$ 5 $163,765.1$ 5 $163,765.1$ 5 $163,765.1$ 5 1165.65 5 1165.65 5 $1165.65.1$ 5 $1165.65.1$ 5 $1165.65.1$ 5 $1165.65.1$ 5 $1165.65.1$ 5 $1165.65.1$ 5 $1165.65.1$ 5 $1126.65.1$ $1126.65.1$			5 10,088.31 5	10,088.31	•	5 1,095.59 \$	1,095.59	•	\$ 8,992.72 \$	8,992.72	Customers-All Total
5 $0.0065.15$ 5 0.10067 5 0.0064 5 0.0067 5 0.0067 5 0.0067 5 0.0067 5 0.0067 5 0.0067 5 0.0067 5 0.007 </th <th></th> <th>16</th> <th>· ·</th> <th>163,786.51</th> <th></th> <th>•</th> <th></th> <th>\$ 163,786.51</th> <th></th> <th>163,786.51</th> <th>Direct-OR Total</th>		16	· ·	163,786.51		•		\$ 163,786.51		163,786.51	Direct-OR Total
No. S 170,055.5 S 10,130.6 S 1				6,848.74			6,848.74	•	2		
p $1/1/202442$ p $0.1/1/20142$ p 0.1	007 http://www.		0 10,130.6/ 5	10,130.6/		2 5118134 0	26.811 26.347 FC	2 123 705 E1	C 116 001 40 C	61.210,01	
Protect Contract	007 Miditis 10ta		0 10001 0	04'502'TAC		\$ 7/1/25'P1 \$	02.021	Tr:00/1007 0	2 21 VV 1 2	1 444 16	3.factor Total
Prome- Ciry Gate Total S 135,295,18 5 135,295,18 5 135,295,18 5 10,783,03 5 10,233,03 10,233,03 10,233,03 5 10,233,03 10,233,03 10,233,03 10,233,03 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5 10,23,04 5		• •	* +: 0,00:34 *	- -	 	s			· · · ·	DT:****	S-ractor rotal Customers-All Total
s s <th></th> <th>•</th> <th>••••</th> <th>•</th> <th></th> <th></th> <th></th> <th>•</th> <th>••••</th> <th>•</th> <th>Direct-OR Total</th>		•	••••	•				•	••••	•	Direct-OR Total
3 $ 33,468.04$ $31,412.40$ 5 $5,143.74$ 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 143.206 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06 5 133.06		•	\$ 135,295.18 \$	135,295.18	•	\$ 10,783.03 \$	10,783.03	•	\$ 124,512.15 \$	124,512.15	Sendout Volumes Total
perme-General Total 5 -5 -608.94 5 -5 -712 -712 -712 -712 -712 -712 -712 -712 -712 -712 -712 -712 -712 -7120 -712 -712 <th></th> <th>s</th> <th>\$ 33,468.04 \$</th> <th>33,468.04</th> <th></th> <th>3,604.51 \$</th> <th>3,604.51</th> <th>•</th> <th>\$ 29,863.53 \$</th> <th>29,863.53</th> <th>Telemetering Total</th>		s	\$ 33,468.04 \$	33,468.04		3,604.51 \$	3,604.51	•	\$ 29,863.53 \$	29,863.53	Telemetering Total
xperse-General Total 5 $1357/44$ 5 $14557/44$ 5 $14557/44$ 5 14308 5 xperse-Giveral Total 5 1412.40 5 1412.40 5 1412.40 5 14308 5 13308 5 13306 5 351306 5 351306 5 351306 5 351306 5 351306 5 351306 5 351306 5 351306 5 351306 5 351307 5 32307			608.94 \$	608.94	•	7.12 \$	7.12		5 601.82 S	601.82	Transmission Total
5 $-$ 5 141240 5 $-$ 5 14308 5 14308 5 14308 5 14308 5 14308 5 14308 5 14308 5 14308 5 143240 5 143240 5 143240 5 143240 5 14308 5 14308 5 14308 5 14308 5 14308 5 13207 5 182241 5 69977 5 357306 5 557307 5 27399 5 85241 5 69977 5 697977 5 697977 5 42307 5 85243 5 $(4,88439)$ 5 $-$ 5 73092 5 82.15 5 82.15 5 $-$ 5 $(4,89439)$ 5 882.15 5 $-$ 5 82.15 5 24.307 5 82.300 5	889 Measuring and Regulator Station Expense - General Total	•	5 170,979.10 5	170,979.10		5 14,557.44 S	14,557.44	•	5 156,421.66 S	156,421.66	
3 32.241 3 5 32.241 3 32.345 5 379.9 5 379.9 5 32.41 5 32.347 5 379.9 5 32.347 5 3			5 1,412.40 5	1,412.40	, ,	5 143.08 S	143.08		5 1,269.32 S	1,269.32	3-factor Total
xpense-City Gate Total xstrat xstratxstrat				10/700	 	5 00 02C	779.99	10.200 0	2 2732 U 2	10.550 5	Landourt Volumes Total
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	891 Measuring and Regulator Station Expense - City Gate Total		4,925.46 \$	5.778.27		423.07 \$	423.07	\$ 852.81	\$ 4,502.39 \$	5,355.20	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$								- \$	s -	•	3-factor Total
$ \left(\begin{array}{cccccccccccccccccccccccccccccccccccc$			\$ 77.979.5	6,979.77	•	5 758.00 \$	758.00	•	\$ 6,221.77 \$	6,221.77	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			•	(4,894.93)		•		\$ (4,894.93)	•	(4,894.93)	
5 - > 1032.02 > 1032.02 > 1032.02 > 1032.02 > 1032.02 > 1032.02 > 1032.02 >			•••••••	862.15	5 862.15 S		862.15	, ,			Direct-WA Total
5 (4,032.78) 5 14.289.69 5 10.256.91 5 862.15 5 1.340.60 5 2.202.75 5 (4.894.39) 5 - 5 - 5 - 5 - 5 (4.994.39) 5 - 5 119,165.35 5 119,165.35 5 10.256.91 5 5 - 5 4.394.391 5 - 5 17,813.65 5 119,165.35 5 119,165.35 5 14,894.391 5 - 5 17,813.18 5 - 5 12,941.36 5 - 5 4,894.391 5 - 5 17,813.38 5 17,818.75 5 1,728.87 5 - 5 - 5 - 5 - 5 - 5 4,894.391 5 - 5 4,894.391 5 - 5 4,894.391 5 - 5 4,894.391 5 - 5 5 - 5 4,894.391 5 - 5<		• •	< 75'505'/ <	75:605'/	, , , ,	\$ n9'79C		•••	\$ 75')7'D \$	25/2/0	Jeneour Volumes Touri Transmission Total
\$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$. \$ \$ \$. \$ \$ \$. \$	892 Services Total		5 14,289.69 \$	10,256.91	\$ 862.15	1,340.60 \$	2,202.75	\$ (4,894.93)	\$ 12,949.09 \$	8,054.16	
5 - 5 119,165.35 5 119,165.35 5 119,165.35 5 119,165.35 5 119,165.35 5 119,165.35 5 119,165.35 5 119,165.35 5 119,125.38 5 117,228.87 5 117,228.87 5 - 5 - 5 17,030 5 - 5 12,113.12 5 12,113.12 5 130,02 5 - 5 130,02 5 - 5 33.28 5 130,02 5 130,02 5 - 5 33.28 5 130,02 5 - 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 5 33.28 5 - 5 33.28 5 - 5 33.28 5 - 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5<		•				•	•	•	5	•	3-factor Total
> - > 1/82336 > 1/82336 > 1/82336 > 1/82336 > 1/82336 > 1/82346 > 1/82346 > 5.445 > 5.446 \$ 5.446 \$ 5.446 \$ 5.446 \$ 5.446 \$ 5.446 \$ 1.3002 \$ - 5 \$ 5.446 \$ 1.3002 \$ - 5 1.3002 \$ - 5 3.3218 \$ 1.33002 \$ 3 3.28 \$ 1.3302 \$ 1.33002 \$ - \$ 33.28 \$ 1.33002 \$ 33.28 \$ 1.33002 \$ 33.28 \$ 1.5 \$ 33.28 \$ 1.33002 \$ 33.28 \$ 33.28 \$ 5 5 5 33.28 \$ 33.28 \$ 33.28 \$ 33.28 \$ 5 5 5 5 33.28 \$ 5 5 5 5 33.28 \$ 5 5 5 33.28 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 <t< th=""><th></th><th>•</th><th>5 119,165.35 5</th><th>119,165.35</th><th></th><th>12,941.36 \$</th><th>12,941.36</th><th>' '</th><th></th><th>106,223.99</th><th>Customers-All Total</th></t<>		•	5 119,165.35 5	119,165.35		12,941.36 \$	12,941.36	' '		106,223.99	Customers-All Total
5 - 5 12,113.12 5 12,113.12 5 130.02 5 1,30.02 5 - 5 33.28 5 13.13 5 13.13 5 - 5 1,30.02 5 - 5 33.28 5 33.28 5 13.28 5 - 5 1,30.02 5 - 5 33.28 5 - 5 190,546.94 5 190,546.94 5 - 5 33.28 5 - 5 8,336.33 5 0,346.94 5 - 5 37.24 5 97.54 5 97.54 5 - <th></th> <td>· ·</td> <td>< 85.528,/11 <</td> <td>11,823.38</td> <td> </td> <td>2 11/28.8/ 5</td> <td>1,28.87</td> <td>• •</td> <td>< 10,094.01 0 5 AG 65 AG</td> <td>10,054.01</td> <td>Customers-Comm Total Customers-Ind Total</td>		· ·	< 85.528,/11 <	11,823.38	 	2 11/28.8/ 5	1,28.87	• •	< 10,094.01 0 5 AG 65 AG	10,054.01	Customers-Comm Total Customers-Ind Total
\$ 33.28 \$ 33.28 \$ 33.28 \$ 33.28 \$ 5 \$ 5 \$ 33.28 \$ \$ 190,546.94 \$ 190,546.94 \$ 190,546.94 \$ 190,546.94 \$ 5 \$ 15,186.59 \$ 15,186.59 \$ 33.28 \$ \$ \$ 30,353.33 \$ 3,336.33 \$ 3,336.33 \$ 3,336.33 \$ 3,370.46 \$ 3,306.34 \$ 3,370.46 \$ 3,306.34 \$ 3,370.46 <		· ·	12,113.12 5	12,113.12	, , , , ,	1,330.02 \$	1,330.02		5 10,783.10 \$	10,783.10	Customers-Res Total
\$ 190,546.94 \$ 190,546.94 \$ 15,186.59 \$ 15,186.59 \$ 15,186.59 \$ - 5 - 5 13,186.59 \$ - 5 - 5 15,186.59 \$ - 5 - - 5 - - 5 - 5 - 5 - 5 -				33.28		•••	•	\$ 33.28	s	33.28	Direct-OR Total
		•	190,546.94 \$	190,546.94		15,186.59 \$	15,186.59	•	5 175,360.35 5	175,360.35	Sendout Volumes Total
	002 Maters and Univer Descripted		8,336.33 5		•		9/.54		5 8,238./9 5 c 315 755 01 6	8,238./9 216 700 00	I ransmission 10tai
<u>orce e facestre e trecorte e e e forconte e orceonte e orceonte e entre e e e e e e e e e e e e e e e e e e </u>	022 MELELS AND HOUSE HERNIACOUS LOCAL		\$ 245,020,845 \$	348,088.90	•	\$ 10'607'15 0	10.502,15			1 250 36	1 350 36 2.factor Total

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894 Other Equipment Total 901 Supervision Total	Direct	allocated	Total	Direct 5	Allocated	Total	Direct	Altocated 5	Total S Erron	Customers-All Totat
894 Other Equipment Total 901 Supervision Total			Γ.	,				.		Truetomore-All Tatal
894 Other Equipment Total 901 Supervision Total	•	•	•		•	<u>~</u> .	•		570.00	
894 Other Equipment Total 901 Supervision Total	•	S76.75	576.75		6.75		•	570.00		Transmission Total
901 Supervision Total		2,089.33	2,089.33	•				- I	S 1,929.36	
901 Supervision Total	s	\$ 142,821.47 \$	142,821.47	•	15,510.41 \$	15,510.41 \$		5 127,311.06 \$	5 127,311.06	Customers-All Total
	۲	\$ 142,821.47 \$	142,821.47	•	15,510.41 \$	15,510.41 \$		- 1		
	۲	\$ 75,650.39 \$	75,650.39 \$	•	8,215.63 \$	8,215.63 \$	•	5 67,434.76 \$		customers-all Total
902 Meter Reading Expenses Total	۲	\$ 75,650.39 \$	75,650.39	\$	8,215.63 \$	8,215.63 \$			\$ 67,434.76	
	• •		13,584.50		1,376.11 \$	1,376.11 \$	•	5 12,208.39 5	5 12,208.39	
		\$ 1,668,524.43 \$	1,668,524.43	·	181,201.75 \$	181,201.75 \$	•	5 1,487,322.68 \$	5 1,487,322.68	
	•	\$ 35,231.10 \$	35,231.10	•	2,716.32 \$	2,716.32 5	•	32,514.78	32,514.78	_
	-	T	-							Direct-OR Total
903 Customer Records and Collection Expense Total	•	\$ 1,717,340.03 \$	1,717,340.03		185,294.18 5	185,294.18 \$	•	5 1,532,045.85 5	1,532,045.85	
	• •	\$ (20,676.00) \$	(20,676.00)		(2,245.41) \$	(2,245.41) 5		5 (18,430.59) 5	(18,430.59)	_
	•	\$ 6,423.07 \$	6,423.07	·	623.04 \$	623.04 \$	•	5,800.03	5,800.03	
	<u>ہ</u>	\$ 2,010.61 \$	2,010.61	·	155.02 \$	155.02 \$	•	\$ 1,855.59 \$	3 1,855.59	Customers-Ind Total
	\$	\$ 58,317.99 \$	58,317.99	•	6,403.32 \$	6,403.32 \$	•	\$ 51,914.67 \$	5 51,914.67	Customers-Res Total
	\$ 947.96	· · · · · · · · · · · · · · · · · · ·	947.96		· · ·	<u>s</u>	947.96		947.96	
904 Uncollectible Accounts Total	\$ 947.96	\$ 46,075.67 \$	47,023.63		4,935.96 \$	4,935.96 \$	947.96	\$ 41,139.71 \$	\$ 42,087.67	
		1	52.50		5.76 \$	5.76 \$		\$ 46.74 \$		Customers-Res Total
907 Supervision Total	\$		52.50		5.76 \$	5.76 \$		1 1		
	•	\$ • \$	•	•	•	s -				3-factor Total
	s	\$ 99,728.82 \$	99,728.82	·	10,830.55 \$	10,830.55 5	•	\$ 88,898.27 \$	\$ 88,898.27	Customers-All Total
	•	\$ 87,521.67 \$	87,521.67	•	6,747.92 \$	6,747.92 \$		\$ 80,773.75 \$	\$ 80,773.75	
	\$	\$ (2,938.93) \$	(2,938.93)	·	(322.69) \$	(322.69) \$	•	\$ (2,616.24) \$	\$ (2,616.24)	Customers-Res Total
	\$ (2,589.08)	\$ · \$	(2,589.08)	·	• •	• •	(2,589.08)	•	(2,589.08)	direct-or Total
		s , s	(84.59)	(84.59) \$	•	(84.59) \$				Direct-WA Total
908 Customer Assistance Expense Total	\$ (2,673.67)	\$ 184,311.56 \$	181,637.89	(84.59) \$	17,255.78 \$	17,171.19 \$	(2,589.08)			
	• •	\$ 190,231.84 \$	190,231.84	•	20,659.18 \$	20,659.18 \$	•	\$ 169,572.66 \$	\$ 169,572.66	Customers-All Total
	·		•		•	• •				Customers-Res Total
909 Customer Information Expense Total	•	\$ 190,231.84 \$	190,231.84	-	20,659.18 \$	20,659.18 \$		\$ 169,572.66 \$	169,572.66	
		s .	•	•	•	•		•	•	customers-ail Total
	s		17,214.45	-	1,890.15 \$	1,890.15 5		5 15,324.30 5	15,324.30	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	•	- I	17,214.45		1,890.15 5	1,890.15		5 15,324.30 5	15,324.30	All Table
000 0		5 16,982.53 5	16,982.53		1,844.30 \$	1,844.30		2 12,138.23	15,138.23	Customers-All Lotal
911 Supervision Total	•	5 16,982.53 5	16,982.53		1,844.30 5	1,844.30 5		15,138.23	15,138.23	
	• •	\$ 2,017.50 \$	2,017.50		204.37 \$	204.37 5	•	5 1,813.13 5	1,813.13	
	• •	\$ 284,830.09 \$	284,830.09		30,932.55 \$	30,932.55	•	5 253,897.54 S	253,897.54	
	•	\$ 3,211.30 \$	3,211.30	•	352.60 \$	352.60		2,858.70 \$	2,858.70	
					-					Direct-OK Total
912 Demonstration and Selling Expense Total		<u>5 290,058.89 5</u>	290,058.89 1		31,489.52 \$	31,489.52		258,569.37	258,569.37	
	•	2 · · 2					•			3-factor Total
		5 41,332.53 5 6	41,332.53	•	4,488.71 5	4,488.71 5	1 501 05	36,843.82	36,843.82	Customers-All Total
012 Adviantising Total	C 1 20102	¢ 1 22 5 ¢	CCTECT		A 400 71 6	A 102 71 5	1 501 05	2 26 243 27	20 425 77	
ISIO SUICE SANCES	CC'TEC'T ¢	2 2 2 00L NOT 2 2	047476774		2 UU C3 UU C	And 631 m		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	11.004/00 2 33	2.factor Total
	- ·	\$ 374.196.91 \$	374,196.91	•••	40.637.78 \$	40.637.78 \$		2 EL.922,EEE 5	333,559.13	Customers-All Total
	-	· ·	•						•	Customers-Ind Total
	, , s	\$ 12,683.64 \$	12,683.64	• •	1,392.66 \$	1,392.66 \$	•	\$ 11,290.98 \$	11,290.98	Customers-Res Total
	\$ 4,869.63	s . s	4,869.63	•	•	<u>,</u>	4,869.63	·	4,869.63	direct-or Total
	\$ 119.61	s -	119.611	119.61 \$	•	119.61	•		•	direct-wa Total
		5 438,655.58 5	438,655.58		43,602.36 \$	43,602.36	•	395,053.22	395,053.22	
	•		(4,599.21)	•	(428.19) 5 36 601 67	(428.19) 5			(4,171.02)	
	•	¢ 05'005'77T ¢		• •	\$ 10,260,05 \$ 53,35	\$ 10.760'0C			58 VOC	Regulatory Total Sendout Volumes Total
			000000	, ,	· · ·	s .				Transmission Total
921 Office Supplies and Expense Total	\$ 4,989.24	\$ 4,937,848.53 \$	4,942,837.77	119.61 \$	526,543.23 \$	526,662.84 \$	4,869.63	\$ 4,411,305.30 \$	4,416,174.93	
		(1,177,786.69)	(1,177,786.69) \$	•	(124,868.94) \$	{124,868.94} \$		\$ (1,052,917.75) \$	(1,052,917.75)	Admin Tran Total
	۰ ،		(522,329.47)	s	(51,919.55) \$	(51,919.55) \$		\$ (470,409.92) \$	(470,409.92)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total		(1,700,116.16)			(176,788.49) \$	(176,788.49) 5		(1,523,327.67)	E	
And A		265,974.86	265,974.86 5		26,943.25 \$	26,943.25 5		239,031.61		3-factor Total
924 Property Insurance Premium Total		5 265,974.86 5	265,974.86	' '	26,943.25	26,943.25		2 19120/02 2	8	9,031.61 2 600 40 3 6-4-1 T-4-1

For the period ended May 31, 2017

		System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	\$ 1,709.50	s . s	1,709.50	1,709.50	s - s	1,709.50 \$	\$.	\$.	•	direct-wa Total
925 Injuries and Damages Total	\$ 1,709.50	\$ 2,315.00 \$	4,024.50 \$	1,709.50	\$ 234.51 \$	1,944.01 \$	s	2,080.49 \$	2,080.49	
	\$	\$ 79,159.58 \$	79,159.58		\$ 7,868.46 \$	7,868.46 \$	\$	71,291.12 \$	71,291.12	71,291.12 Employee Cost Total
	s	\$ 754.00 \$	754.00	•	\$ 8.82 \$	8.82 \$		745.18 \$	745.18	745.18 Transmission Total
926 Employee Pensions and Benefits Total	\$	\$ 79,913.58 \$	79,913.58		\$ 7,877.28 \$	7,877.28 \$	\$.	72,036.30 \$	72,036.30	
	. \$	\$ 156,632.22 \$	156,632.22 \$		\$ 15,866.84 \$	15,866.84 \$	•	140,765.38 \$	140,765.38	140,765.38 3-factor Total
	•	\$ - \$		•	s •	•	\$	•	•	Employee Cost Total
930 Miscellaneous General Expense Total	s	\$ 156,632.22 \$	156,632.22 \$		\$ 15,866.84 \$	15,866.84 \$	\$	140,765.38 \$	140,765.38	
	\$	\$ 383,650.53 \$	383,650.53 \$	•	\$ 38,863.80 \$	38,863.80 \$	\$.	344,786.73 \$	344,786.73	344,786.73 3-factor Total
	•	\$ 2,490.00 \$	2,490.00	•	\$ 270.41 \$	270.41 \$	s	2,219.59 \$	2,219.59	2,219.59 Customers-All Total
	\$ 3,989.18	s . s	3,989.18	•	s s	•	3,989.18	s	3,989.18	3,989.18 Direct-OR Total
931 Rents Total	\$ 3,989.18	\$ 386,140.53 \$	390,129.71		\$ 39,134.21 \$	39,134.21 \$	3,989.18 \$	347,006.32 \$	350,995.50	
	. \$	\$ 285,577.83 \$	285,577.83 \$		\$ 28,929.03 \$	28,929.03 \$	s -	256,648.80 \$	256,648.80	256,648.80 3-factor Total
	\$	\$ 6,442.72 \$	6,442.72	•	\$ 958.03 \$	958.03 \$	•	5,484.69 \$	5,484.69	5,484.69 Customers port/van Total
	•	\$ 29,498.57 \$	29,498.57	•	\$ 3,203.54 \$	3,203.54 \$	s	26,295.03 \$	26,295.03	26,295.03 Customers-All Total
	د	\$ 933.70 \$	933.70	•	\$ 236.69 \$	236.69 \$, ,	\$ 10.769	697.01	697.01 Customers-The Dalles Total
	\$ 69,907.03	s . s	\$ 60,907.03	•	s . s	•	\$ 60,907.03	\$	69,907.03	69,907.03 Direct-OR Total
	\$ 3,326.65	s . s	3,326.65	3,326.65	\$ • \$	3,326.65 \$	\$	\$,	Direct-WA Total
	•	\$ 4,959.76 \$	4,959.76 \$	•	\$ 461.75 \$	461.75 \$	• •	4,498.01 \$	4,498.01	4,498.01 Firm Volumes Total
	د	\$ 4,970.07 \$	4,970.07	•	\$ 396.11 \$	396.11 \$	s	4,573.96 \$	4,573.96	4,573.96 Sendout Volumes Total
	•	\$ 68.00 \$	68.00	•	\$ 0.80 \$	0.80 \$	- \$	67.20 \$	67.20	67.20 Transmission Total
935 Maintenance of General Plant Total	\$ 73,233.68	\$ 332,450.65 \$	405,684.33 \$	3,326.65	\$ 34,185.97 \$	37,512.62 \$	69,907.03 \$	298,264.68 \$	368,171.71	
Grand Total	\$ 954,028.96	954,028.96 \$ 11,679,525.66 \$ 12,633,554.62	12,633,554.62	63,375.54	\$ 1,205,198.18 \$	1,268,573.72 \$	890,653.42 \$	890,653.42 \$ 10,474,327.48 \$ 11,364,980.90	11,364,980.90	

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June 2017 Activity

NW Natural Quarterly Results of Operations Report to the WUTC 2nd Quarter 2017

NW Natural Washington Results of Operations Monthly Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2017	Oregon	Total	71,119	1,157,808,103	0.01%
-	Oregon	Allocated			
	Oregon	Direct			
	Washington	Total	(105,360)	153,658,994	-0.07%
	Washington	Atlocated			
	Washington	Direct			
	System	Total	(34,241)	1,311,467,097	0.00%
	System	Allocated			
	System	Direct			

	ults of Operations Report
NW Natural	Washington Quarterly Res

			Svstem	Svstem			Washington	Washington	Oregon	nopero	ODELO
- Altra	Simmary	•	Direct	Allocated	Total	Direct	Allocated Total	Total	Direct	Allocated	Total
	Sales of Gas		13 050 161		13 050 161	000 301 C		0 106 ABD	10 044 081		10 044
13	Commercial		7,260,927		7,260,927	910,524		910,524	6,350,402		6,350,402
<u> </u>	Industrial Firm Interruntible		1,087,302 RR0.895		1,087,302 R80,895	142,809		142,809	944,492 839,783		7
481.5	Interruptible Incentive		0	WAL OLD AN				0	0		076 73
3	Total Sales of Gas	د	22,279,284	(4,729,240)	17,550,044	3,200,526	(488,803)	2,711,722	19,078,759	(4,240,437)	14,838,322
	Transportation Revenue										
489.12 489.13	Industrial Firm Intervotible		891,696 684.256		891,696 684.256	100,606		100,606	791,090 612.186		791,090 612.186
489.15	Interruptible Incentive		0		0	0		0	0		
<u>,</u>	Agency ree/balancing Total Transportation Revenue	•	1,578,006	0	1,578,006	172,676	•	172,676	1,405,330	0	1,405,330
495.6 F	Rate Adjustments - Amortizations		10,600,450		10,600,450	(54,902)		(94,902)	10,695,352		10,695,352
~	Miscellaneous Revenues										
487 482 0	Late Payment Charge Second Powersch Eco		183,153		183,153	7,780		7,780	175,373		175,373
488.0	Delinquent Reconnect Fee		25,400		25,400	, <u>8</u>		°§	25,300		25,300
488.1 488.3	Returned Check Charge Boom Charge CD During Office Nourse		9,645 24 805		9,645 24 805	750		750	8,895 23.470		8,2
14	Field Collection Change		40,975		40,975	3,315		3,315	37,660	-	16
n i	Recon Charge CR After Office Hours		4,295 060		4,295	3,975		3,975	320		
488.7	Recon Charge Seas After Office Hours		88 8		88	30,		300	0		
488.8	Automated Payment Charge		4,208		4,208			280	3,628		m.
493.2 495.1	Rent - Utility Property Meter Rentals	8	16,360	15,533	15,533 16,360		712	1,090	15,270	14,821	4. 21 4. 21
N	Other Gas Revenue - Miscellaneous Total Miscellaneous Revenues	•	6,071 317,861	15.533	6,071 333.395	256 19.571	712	20.284	5,815 298.290	14.821	5,815 313.111
		•						000 000 0		19 224 6161	
	Total Operating Revenue		34,775,603	(4,713,707)	30,061,896	3,297,871	(168,091)	2,809,780	31,477,732	(4,225,616)	27,252,116
804.7	Cost of Gas WACOG Incurred		8.440.986		8.440.986			704.963			7.736.023
805.7	WACOG Deferred		(392,948)		(392,948)			38,671			(431,619)
805.8	Demand Incurred Demand Deferred		6,493,917 (3.551,668)		6,493,917 (3,551,668)			664,977 (355,711)			3,195,958)
805.4	Amortization of Gas Costs Total Cost of Gas	•	(139,620)	c	(139,620) 10,850,657	(107,762)	e	(107,762)	(31,858) 9 905 579	c	(31,858)
			in the second se		0		,			5	
407 E	Environmental Expense				520,036			0			520,036
Detail 0	Operations & Maintenance	08M	812,534	10,497,860	11,310,394	81,710	1,103,150	1,184,861	730,823	9,394,710	10,125,533
	Other Taxes				Į			100 101	. במר לאס		1 500
408.12 408.12	Franchise		565.675		565,675	120,232		120,232	445,444		445,444
408.13	Payroll	υ		492,866	492,866		49,144	49,144		443,722	4 3
408.14 408.15	Other Regulatory		60/ 671 0		60/'67T	8,46/ 0		8,40/	121,242 0		0 0
	Total Other Taxes	•	2,407,061	492,866	2,899,927	253,686	49,144	302,829	2,153,376	443,722	2,597,098
403.1 D	Depreciation	٥		6,652,021	6,652,021		684,826	684,826		5,967,195	5,967,195
	Income Taxes										
409.11	Federal Income Taxes				(1,454,068)			(202,164)			(1,251,
411.4 411.4	recerai income Taxes - Deferred Federal Income Tax Credit				(1,489,632)			(349)			(1,489,
-	Oregon Income Taxes				(294,434)			`o ((<u>7</u> 8
410.1 411.1	Oregon Income Taxes - Deferred Oregon Income Tax Credit				250,956			0 0			(329,570)
1	Total Income Taxes				(2,136,908)			(202,514)		1	(1,934,
	Total Operating Revenue Deductions	•	14,070,262	17,642,747	30,096,137	1,280,534	1,837,120	2,915,140	12,789,728	15,805,627	27,180,997

										June 2017
		System Direct	System	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			-				_			
NW Natural Washington Re Monthly Summary	NW Natural Washington Results of Operations Monthly Summary									
Ra 101	Rate Base Gross Plant			2,886,718,475			306,205,322			2,580,513,153
108.1X	Accumulated Depreciation			(1,275,144,231)			(126,975,200)			(1,148,169,031)
(D)	Working Capital Allowance			127,119,577			13,838,752			113,280,825
117.X	Storage Gas - Cushion			14,149,590			1,317,327			12,832,263
186.XX	Leasehold Improvements			377,644			38,255			339,389
252.XX	Customer Contributions			(4,073,751)			(607,209)			(3,466,542)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(364,150,590) (73,529,617)			(40,158,253) 0			(323,992,337) (73,529,617)
	Total Rate Base			1,311,467,097			153,658,994			1,157,808,103
Ra	Rate Of Return on Rate Base			0.00%			-0.07%			0.01%
Alk				100.00%			10.34% 10.94%			89.66% 89.06%
08M	M See USM Detail Depredation Factor			100.00%			10.30%			89.71%

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NW Natural Washington Results of Operations 12 Month Ended Reports 13 Month AMA for Rate Base Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

ſ

June 2017	Oregon	Total	81,981,113	1,116,222,597	7.34%
	Oregon	Allocated			
	Oregon	Direct			
	Washington	Total	11,283,717	145,688,867	7.75%
	Washington Washington	Allocated			
	Washington	Direct			
	System	Total	93,264,830	1,261,911,463	7.39%
	System	Allocated			
	System	Direct			
	Ś	۵			

NW Naturai Washington 12 Month End	NW Natural Washington Results of Operations 12 Month Endel Reports		System Direct	System Allocated	System Total	Washington Direct	Washington Washington Allocated Total	Washington Total	Oregon Direct	Oregon Altocated	June 2017 Oregon Total
601 5 80.1 81.1 481.1 481.2 481.3 481.5 481.5 495.20	im e Encentive verue s of Gas	A A -	455,238,570 228,376,867 22,815,739 22,815,739 22,010,456 0 0	0 0 (220,495) (220,495) (220,495)	455,238,570 228,376,867 22,815,739 22,201,456 (220,495) (220,495)	50,062,061 19,436,036 2,049,483 614,649 614,649 0 0	0 0 0 (24,129) (24,129)	50,062,061 19,436,035 2,049,483 614,649 0 (24,129) 72,138,101	405,176,509 208,940,831 20,766,256 21,586,807 21,586,807 0 656,470,403	0 0 0 (196,366) (196,366)	405,176,509 208,940,831 20,766,256 21,586,80 0 (<u>196,366</u>) 656,274,036
TI 489.12 489.13 489.15 489.3 489.3 495.6 R	Transportation Revenue Industrial Firm Interruptible Incentive Agency Fee/Balancing Total Transportation Revenue Rate Adjustments - Amortizations	•	11,897,663 8,250,670 0 397,733 20,546,066 (2,722,912)	00000 0	11,897,663 8,250,670 8,250,670 0 397,733 20,546,066 (2,722,912)	1,402,607 917,650 0 2,320,257 (2,390,989)		1,402,607 917,650 0 2,320,257 (2,390,989)	10,495,056 7,333,020 0 397,733 18,225,810 (331,923)	000000	10,495,056 7,333,020 0 397,733 18,225,810 (331,923)
487 487 488.0 488.1 488.3 488.5 488.5 488.5 488.5 488.5 488.7 495.1 495.1 495.1	Miscollaneous Revenues Late Payment Charge Seasonal Reconnect Fee Delinquent Reconnect Fee Returned Check Charge Recon Charge CR During Office Hours Field Collection Charge Recon Charge Seas After Office Hours Recon Charge Seas After Office Hours Automated Payment Charge Rent - Utility Property Meter Rentals Other Gas Revenue - Miscellaneous Total Miscellaneous Revenues	، ص	2,124,442 16,050 271,090 166,770 137,665 339,780 36,700 36,700 14,125 14,125 14,125 14,125 2490 2490 20,00 20,00 3,472,935	356,008 356,008 356,008	2,124,442 16,050 271,090 271,090 36,770 16,770 36,770 36,770 16,770 16,770 16,770 36,700 36,700 14,125 255,088 355,088 255,088 255,088 255,083 255,093 255,093 255,093 255,093 255,093 255,093 255,093 255,093 255,093 255,093 255,093 255,093 255,095	94,077 1,000 1,000 1,555 28,665 34,100 895 34,100 895 5,998 5,991 16,259 9,911 214,684	26,679 26,679	94,077 94,077 1,000 1,000 9,975 34,100 34,100 895 5,998 26,679 25,991 16,579 241,363	2,030,365 16,050 270,090 266,795 96,795 336,110 33,266 38,216 38,216 38,216 38,216 39,798 38,216 33,258,251	329,409 329,409	2,030,365 16,050 2,000 2,00,050 96,795 30,615 310,615 312,605 38,240 38,240 38,240 38,240 38,240 38,240 38,240 38,240 38,740 137,861
	Total Operating Revenue	•	749,928,722	135,593	750,064,315	72,306,181	2,550	72,308,731	677,622,541	133,043	677,755,584
804.7 805.7 805.8 805.8 805.8 805.4	Cost of Gas WACOG Incurred WACOG Deferred Demand Incurred Demand Deferred Amortization of Gas Costs Total Cost of Gas	ſ	235,088,707 7,309,494 80,808,997 8,716,368 4,000,759) 327,922,808	00000	235,088,707 7,309,494 80,808,997 8,716,368 (4,000,759) 327,922,808	22,096,165 613,449 8,290,936 998,944 (2,791,197) 29,208,296	00000	22,096,165 613,449 8,290,936 998,944 (2,791,197) 29,208,296	212,992,542 6,666,044 72,518,062 7,717,425 (1,209,562) 298,714,511	00000	212,992,542 6,696,044 72,518,062 7,717,425 (1,209,562) 298,714,511
407 Er	Environmental Expense				15,941,191			0			15,941,191
Detail O	Operations & Maintenance	O&M	11,822,736	133,181,292	145,004,027	680,247	13,813,258	14,493,505	11,142,489	119,368,033	130,510,522
408.11 408.12 408.13 408.13 408.13 408.15	Other Taxes Property Franchise Payrol Other Regulatory Total Other Taxes	U	20,897,497 19,007,841 0 287,933 1,658,509 41,851,779	0 6,075,252 0 0 6,075,252	20,897,497 19,007,841 6,075,252 287,933 1,658,509 47,927,031	1,283,212 2,954,785 0 67,835 120,705 4,426,537	596,101 0 0 0 596,101	1,283,212 2,954,785 596,101 67,835 120,705 5,022,637	19,614,285 16,033,057 0 220,098 1,537,804 37,425,243	0 5,479,151 0 0 5,479,151	19,614,285 16,033,057 5,479,151 220,098 1,537,804 42,904,394
403.1 De	Depreciation	۵	0	78,085,642	78,085,642	0	8,023,876	8,023,876	0	70,061,767	70,061,767
In 409.11 410.1 411.4 409.1 410.1 411.1	Income Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Tax Credit Oregon Income Taxes Oregon Income Taxes Total Income Taxes			I	18,092,865 27,938,353 (11,397,016) 4,847,548 6,545,846 6,545,846 (4,108,811) 41,918,785		L	4,351,558 0 (74,858) 0 0 4,276,700			13,741,307 27,938,353 (11,322,158) 4,847,548 6,545,846 (4,108,811) 37,642,085
	Total Operating Revenue Deductions	1	381,597,322	217,342,186	656,799,485	34,315,080	22,433,235	61,025,014	347,282,242	194,908,951	595,774,470
	Net Operating Income				93,264,830		U	11,283,717			81,981,113

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Washington Results of Operations 2017Q2

									•	June 2017
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	latol	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural Washington 13 Month AM	NW Natural Washington Results of Operations 13 Month AMA Ended Reports									
101 R	Rate Base Gross Plant			2,827,266,865			297,174,985			2,530,091,880
108.1X	Accumulated Depreciation			(1,247,000,245)			(123,694,424)			(1,123,305,821)
Ađj	Working Capital Allowance			108,480,031			11,503,284			96,976,747
117.X	Storage Gas - Cushion			14,147,714		-	1,324,811			12,822,902
186.XX	Leasehold Improvements			485,066			48,766			436,300
252.XX	Customer Contributions			(3,787,761)			(510,302)			(3,277,459)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(364,150,590) (73,529,617)			(40,158,253) 0			(323,992,337) (73,529,617)
	Total Rate Base			1,261,911,463			145,688,867		0	1,116,222,597
2	Rate Of Return on Rate Base			7.39%			7.75%			7.34%
Allo 0	Altocation References: D Depreciation Factor			100.00%			10.28%			89.72%

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NW Natural

Washington Quarterly Results of Operations Report

Operations and Maintenance Expense: Allocation of System Amounts For the period ended June 30, 2017

For the period ende	intenance Expense: Allocation of System Amounts ed June 30, 2017	Month		
		System	Washington	Oregon
Natural Gas Storag				
-	ound Storage Expense			
Operat				
816 818	Wells Expense	\$12,768	\$1,189	\$11,580
819	Compressor Station Expense	\$9,892	\$921	\$8,971
819	Compressor Station Fuel Measuring and Regulator Station Expense	\$0 ¢192.692	\$0	\$0
820	Purification Expense	\$182,683 (#131)	\$16,941 (\$12)	\$165,742 (\$110)
021		(\$131)	(\$12)	(\$119)
Mainte	nance			
832	Wells Expense	\$32,296	\$3,007	\$29,289
	Total Underground Storage Expense	237,508	22,045	215,463
	orage Expense			
Operat 840		40 707	+00C	40.000
040	Supervision and Engineering Total Other Storage Expense	<u> </u>	\$906 906	\$8,822
	Total Other Storage Expense	9,727	900	8,822
Liquified Operat	Natural Gas Expense			
844	Supervision and Engineering	\$133,412	\$12,421	\$120,991
845	LNG Fuel	-	-	-
Mainte	nance			
847	Supervision and Engineering	\$46,323	\$4,313	\$42,011
	Total Liquified Natural Gas Expense	179,735	16,733	163,002
	Total Natural Gas Storage	426,971	39,684	387,287
Transmission Expe	nse			
Operat				
856	Mains Expense	\$234,279	\$20,207	\$214,072
Mainte	nance			
863	Maintenance of Mains	\$1,826	\$146	\$1,680
	Total Transmission Expense	236,105	20,353	215,752
Distribution Expen	92			
Operat				
870	Supervision and Engineering	\$319,738	\$27,588	\$292,150
874	Mains and Services Expense	\$1,052,887	\$116,202	\$936,685
875	Measuring and Regulator Station Expense - General	\$24,496	\$2,134	\$22,362
877	Measuring and Regulator Station Expense - City Gate	\$29,765	\$2,479	\$27,286
878	Meter and House Regulator Expense	\$526,171	\$56,903	\$469,269
879	Customer Installation Expense	\$841,793	\$91,141	\$750,652
880	Other Expense	\$143,763	\$22,453	\$121,310
881	Rents	\$11,491	\$1,895	\$9,596
				
Mainte 885	nance Supervision and Engineering	\$552,317	\$19,474	\$532,843
887	Mains	\$222,359	\$20,766	\$332,843 \$201,592
889	Measuring and Regulator Station Expense - General	\$222,559 \$147,576	\$12,753	\$134,823
891	Measuring and Regulator Station Expense - General Measuring and Regulator Station Expense - City Gate	\$21,416	\$12,755	\$134,823
892	Services	\$21,410 \$63,945	\$1,715 \$4,716	
893	Meters and House Regulators		\$4,716	\$59,229 \$254 583
893	Other Equipment	\$281,090 \$1,540	\$20,508 \$141	\$254,583 \$1,399
077	Total Distribution Expense	4,240,347	406,865	3,833,482
	i van bisti ibativii pykeise	7,290,397	00,007	2,022,702

	Operation	n			
	901	Supervision	\$140,771	\$15,288	\$125,483
	902	Meter Reading Expenses	\$76,075	\$8,262	\$67,813
	9 03	Customer Records and Collection Expense	\$1,614,399	\$174,191	\$1,440,208
	904	Uncollectible Accounts	(\$34,810)	(\$4,188)	(\$30,621)
		Total Customer Accounts Expense	1,796,436	193,552	1,602,884
Customer S	Service and	d Informational			
	Operation	n			
	907	Supervision	\$119	\$13	\$106
	908	Customer Assistance Expense	\$154,810	\$21,938	\$132,873
	909	Customer Information Expense	\$134,933	\$14,654	\$120,279
	910	Miscellaneous Customer Service Expense	\$20,516	\$2,253	\$18,264
		Total Customer Service and Informational	310,379	38,857	271,522
Sales Expe	nse				
	Operatio	n			
	911	Supervision	\$15,885	\$1,725	\$14,160
	912	Demonstration and Selling Expense	\$385,438	\$41,754	\$343,684
	913	Advertising	\$49,526	\$5,379	\$44,147
	916	Miscellaneous Sales Expense	-	•	-
		Total Sales Expense	450,849	48,858	401,991
Administra	tive and G	eneral Expense			
	Operation	n			
	921	Office Supplies and Expense	\$4,421,285	\$482,013	\$3,939,272
	922	Administrative Expenses Transferred - Credit	(\$1,637,602)	(\$170,356)	(\$1,467,246)
	924	Property Insurance Premium	\$276,216	\$27,981	\$248,235
	925	Injuries and Damages	(\$17,590)	\$3,406	(\$20,996)
	926	Employee Pensions and Benefits	(\$94,251)	(\$9,435)	(\$84,816)
	928	Regulatory Commission Expense	-	-	-
	930	Miscellaneous General Expense	\$81,057	\$8,211	\$72,846
	931	Rents	\$391,723	\$39,296	\$352,427
	Maintena	ince			
	935	Maintenance of General Plant	\$428,470	\$55,575	\$372,895
		Total Administrative and General Expense	\$3,849,307	\$436,691	\$3,412,615
		Total Operations and Maintenance Expense	11,310,393.93	\$1,184,860.66	\$10,125,533.27

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NW Natural	Rates & Regulatory Affairs	Operations and Maintenance Expense	State Allocation of System Amounts	For the period ended June 30, 2017
NW Nat	Rates 8	Operati	State A	For the

For the period ended June 30, 2017					Utachina and					
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
FERC Description	nŋ	nır	ц	'n	nı,	'n	nıÇ	lun	Jun	Allocation Method
	· \$	\$ 12,768.30 \$	12,768.30	s - s			\$.		11,579.57	11,579.57 firm volumes Total
816 Wells Expense Total	•	\$ 12,768.30 \$	12,768.30	\$ • \$	1,188.73 \$		\$ - \$	11,579.57 \$	11,579.57	
	S	\$ 9,892.06 \$	9,892.06	\$ • \$	920.95 \$		s . S		8,971.11	Firm Volumes Total
818 Compressor Station Expense Total	۲	\$ 9,892.06 \$	9,892.06	s . S	920.95 \$	920.95	s • \$	8,971.11 \$	8,971.11	
	۲	\$ 0.01 \$	0.01	s S	0.00	-	\$.	0.01 \$	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	•	\$ 0.01 \$	0.01	s	0:00	0.0	\$ \$	0.01 \$	0.01	
	•••	••• • •	•	 	•	•	 			3-factor Total Customere. All Total
		• •	01 215	~ ·			\$ 0V 317 3	•••	716 40	Direct-OR Total
		\$ 181.966.64 \$	181.966.64	, , , ,	16.941.09 \$	16.941.09	· ·	165.025.55 \$	165.025.55	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 716.49	\$ 181.966.64 \$	182,683,13		16.941.09 \$	+	\$ 716.49 \$	165.025.55 \$	165,742,04	
		(130	(130.90)		(12.19) \$	(12.19)	0	(118.71) \$	(118.71)	(118.71) Firm Volumes Total
821 Purification Expense Total			(130.90)			(12.19)	• • •	(118.71) \$	(118.71)	
	- \$	32,295	32,295.65	s -			\$. \$	29,288.92 \$	29,288.92	Firm Volumes Total
832 Wells Expense Total	- \$	\$ 32,295.65 \$	32,295.65	\$.	3,006.73 \$	3,006.73	•	29,288.92 \$	29,288.92	
	• \$	\$ 9,727.27 \$	9,727.27	\$.\$	905.61 \$	905.61	s - s	8,821.66 \$	8,821.66	Firm Volumes Total
840 Supervision and Engineering Total	۶ .	\$ 9,727.27 \$	9,727.27	\$ - \$	905.61 \$	905.61	\$. \$	8,821.66 \$	8,821.66	
	•	\$ 133,412.07 \$	133,412.07	s - S	12,420.66 \$	12,420.66	\$	120,991.41 \$	120,991.41	Firm Volumes Total
844 Supervision and Engineering Total	• •		133,412.07	\$ •	12,420.66 \$	_	•	120,991.41 \$	120,991.41	
		5 46,323.34 5	46,323.34		4,312.70 5	_	^ (,	42,010.64 5	42,010.64	FIRM VOLUMES LOCAL
84/ Supervision and Engineering Lotal	•	2 40,323.34 2	40,323.34	•	4,312./0	+	^ \ '	4 40'0T0'24	49'0T0'74	2 6-4-1
	 	\$ 194,982.22 \$	194,982.22	~ v	< 0/.1c/,et	0/.16/,61	• •	¢ 70.062,6/1	26.062,611	S-ractor rota: Cistomers.All Total
	277.5 25	~ ~ 	277.6	• • • •	•••		2.772.45 \$	• •	2.772.45	Direct-OR Total
		\$ 417.18 \$	417.18	• • • •	33.25 S	33.25		383.93 \$	383.93	Sendout Volumes Total
	' '	\$ 36,107.64 \$	36,107.64	· · ·	422.46 \$		\$ • \$	35,685.18 \$	35,685.18	Transmission Total
856 Mains Expense Total	\$ 2,772.45	\$ 231,507.04 \$	234,279.49	s - s	20,207.41 \$	20,207.41	\$ 2,772.45 \$	211,299.63 \$	214,072.08	
	- \$	s - s		\$ • \$	• •	•	s -	\$	•	3-factor Total
	•	\$ 1,825.80 \$	1,825.80	\$ •	145.52 \$	145.52	•	1,680.28 \$	1,680.28	Sendout Volumes Total
	•	\$		s - S	- 1	-+	•	\$ •	•	Transmission Total
863 Maintenance of Mains Total	- -	\$ 1,825.80 \$	1,825.80	\$.	145.52 \$	145.52	\$ - \$	1,680.28 \$	1,680.28	
	•••	\$ - 5 \$ 157 046 04 \$	- 157 046 04	••• •••	- \$ 14.620.99 \$	14 620 99	 	- 5 142.425.05 5	142.425.05	3-factor Total Firm Volumes Total
				•			•			
	•		•	s , s	\$		s , s	•	•	Sales/Sendout Volumes Total
	s	\$ 162,691.83 \$	162,691.83	s - -	12,966.54 \$	-	\$ •	149,725.29 \$	149,725.29	Sendout Volumes Total
870 Supervision and Engineering Total	s	\$ 319,737.87 \$	319,737.87	· ·	27,587.53 \$	-	\$ •	292,150.34 \$	292,150.34	
	, ,	5 358,123.55 5	358,123.55	•	36,277.92 \$	36,277.92	•	321,845.63 5	321,845.63	3-factor Total
		<pre>c ng'//T'9ch c</pre>	08.1/1,0CF	~ ·	\$ 11.0C//Et	TT.OC/.Et	166 E17 A2 C	C corstsions	166 517 42	Disert-OR Total
		~ · ·	26 773 66	\$ 76 773.66 \$	•••	26 773 66		ъ v 		Direct-WA Total
		• • •	-	 	• • •		• •	· ··	•	Employee Cost Total
	•	\$ 42,433.45 \$	42,433.45	· • •	3,381.95 \$	3,381.95	•	39,051.50 \$	39,051.50	sendout volumes Total
	s -	\$ 860.85 \$	860.85	s . s	10.07 \$	10.07	s - s	850.78 \$	850.78	Transmission Total
874 Mains and Services Expense Total	\$ 193,291.09	\$ 859,595.65 \$	1,052,886.74	\$ 26,773.66 \$	89,428.04 \$	116,201.70 \$	166,517.43 \$	770,167.61 \$	936,685.04	
		\$ 970.67 \$	970.67	· ·	98.33 \$	68.33		872.34 \$	872.34	3-factor Total
	A	S	17.39	~ ·	· · ·		\$ 65'/I	· · ·	95./I	direct-or lotal
	 	<pre>< 1//24.52 </pre> < 5 783.29	5 783 29	~ · ·	1,412.64 \$ 672.86 \$	1,412.64 677.86	~ · ·	16,311.88 5	5.160.43	Senaout Volumes forai Telemeterine Tatal
875 Measuring and Regulator Station Expense - General Total	s 17.39	\$ 24.478.48 \$	24,495.87		2.133.83 \$	+	s 17.39 S	22,344,65 \$	22,362.04	0
		1	2,123.19	• •	215.08 \$	+	- ×	1,908.11 \$	1,908.11	3-factor Total
	•	\$ 2,090.73 \$	2,090.73	s •	227.05 \$	227.05	s .	1,863.68 \$	1,863.68	Customers-All Total
	•	\$ • \$	•	s	\$		•	\$ •	•	direct-OR Total

For the period ended June 30, 2017

		7	System	-		Washington			Oregon		
	Direct	A	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	\$	۔ ۲	25,550.84 \$	25,550.84			\$ 2,036.40	- \$	\$ 23,514.44 \$	23,514.44	23,514.44 Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	1 \$	۲	29,764.76 \$	29,764.76	· .	\$ 2,478.53	\$ 2,478.53	• •	\$ 27,286.23 \$	27,286.23	
	ş	s	ۍ ا	•		•		•	s . s		3-factor Total
	. 101		519.912.03 5	519.912.03	•	\$ 56.462.45	\$ 56.462.45	•	\$ 463,449.58 \$	463,449.58	Customers-All Total
		. vo	2.541.76 \$	2.541.76		\$ 195.97	\$ 195.97		\$ 2,345.79 \$	2,345.79	Customers-Ind Total
		. v.		•		•	•	•	· · ·	•	Direct-OR Total
			2.953.16 \$	2.953.16		\$ 235.37	235.37	•	\$ 2.717.79 \$	2.717.79	Sendout Volumes Total
		· · ·	764.54 \$	764.54	•	\$ 8.95	\$ 8.95	•	\$ 755.59 \$	755.59	transmission Total
878 Meter and House Regulator Expense Total	s	\$	326,171.49 \$	526,171.49		\$ 56,902.73	\$ 56,902.73		\$ 469,268.76 \$	469,268.76	
	5	s	15,817.07 \$	15.817.07		\$ 1.602.27	\$ 1,602.27	- \$	\$ 14,214.80 \$	14,214.80	3-factor Total
			818.025.61 \$	818.025.61		\$ 88.837.58	\$ 88,837,58		\$ 729,188.03 \$	729,188.03	Customers-All Total
		• •		7 249 20				C 7 249 30		05.940.7	Direct-OR Total
		701 44 5	• •	201.44	201.44		201.44		•		Direct-WA Total
879 Cristomar Installation Evolution Total	-	, v	2 83 647 68	RA1 793 47	201.44	< 90.439.R5	91 141 29	05.940.7 2	\$ 743.402.83 \$	750.652.13	
013 CUBINIEI IIIBIGHBUNNI EXPENSE I MGI			000,240,000			2000 L 200 C			¢ 76064.65 ¢	AC DEA CE	2 fatter Tata
	<u>^ v</u>	~ ·	\$ 05.142.20 \$ 30.66	05.142,2C	• •	ca.252,c ¢	C0.262,C C	• •	5 07 380 40 5	CD-14C6'07	Jatatuur ruusi Cristomors.∆[] Total
		· ·	¢ 00'6/7'0	00.612,0		1T-CCO C	17-660 0		e chinoria e	11 30C CC	Diset-OD Total
		~ .	^ ·	33,285./1		•		1/.682,65 \$	~ ·	1/.097/00	Direct-UN Total
		¢ 00.4	• • • • • • •	05.910,51	05.910,51 6		00"bTC/0T 0	•	· · · · ·		condent Velumor Total
	<u>~ v</u>	~ v	34,131.82 S	24,151.82	 	5 15.U2/17 5	15.U21,2 6	 	\$ 151174'TC \$	15 LLC C	
880 Other Evnence Total	\$ 46.800.07	~	96 963 25 S	143 763 37	5 13 514.36	90'07 ×	\$ 22.453.45	\$ 33.285.71	\$ 88.024.16 \$	121 309.87	
000 Other Experise Total		2	2 20 L02 2	201001		5 01 CC 2 2 40 5	C 22120-10			5.000 66	3-factor Total
	<u>, v</u>		4.803.98 \$	4.803.98	• •	\$ 1.217.81	5 1.217.81	• •	s 3.586.17 S	3.586.17	
881 Rents Total	· ~		11,491.04 \$	11,491.04		5 1,895.21	\$ 1,895.21		\$ 9,595.83 \$	9,595.83	
	5	. s	225.392.77 \$	225.392.77		\$ 22,832,29	\$ 22,832.29	-	\$ 202,560.48 \$	202,560.48	3-factor Total
			•	•	•	• •		•	· · ·	•	Customers-All Total
	\$ 327,376.23	5.23 S	· · ·	327,376.23			•	\$ 327,376.23	· · ·	327,376.23	Direct-OR Tetal
		9.79) \$	· •	(3,999.79)	\$ (3,999.79)	•	\$ (3,999.79)	\$	s	•	Direct-WA Total
		s.	\$	•	•			•	\$ • \$	•	sales volumes Total
	s	۰ ۱	8,821.03 \$	8,821.03		\$ 703.04	\$ 703.04	•	\$ 8,117.99 \$	8,117.99	Sendout Volumes Total
		\$	(5,273.54) \$	(5,273.54)		\$ (61.70)	\$ (61.70)	۔ د	\$ (5,211.84) \$	(5,211.84)	(5,211.84) Transmission Total
885 Supervision and Engineering Total	\$ 323,376.44	\$	28,940.26 \$	552,316.70	\$ (3,999.79)	\$ 23,473.62	\$ 19,473.83	\$ 327,376.23	\$ 205,466.64 \$	532,842.87	
	\$	\$.	3,309.18 \$	3,309.18	•		\$ 335.22	- \$	\$ 2,973.96 \$	2,973.96	3-factor Total
											Customers Port/Van 80%
	s	• •	103,973.43 \$	103,973.43	•	\$ 12,372.84		•	\$ 91,600.59 \$	91,600.59	Total
		ۍ ۱	6,542.75 \$	6,542.75	•	\$ 710.54	5 710.54		\$ 5,832.21 \$	5,832.21	Customers-All Total
	\$ 72,884.54	1.54 \$	• •	72,884.54	•	•		\$ 72,884.54	•	72,884.54	Direct-OR Total
	5 7,012.67	2.67 \$	20 20 20	7,012.67	5 7,012.67	· •	012.0/				Urrect-WA Lotal Tracemission Total
100 111-1-7-1-1	- 100 OL	~	28,030.01 5	10.020,02		5 10 759 EA	10.255 0C 3		C 15,005,02 C	20,500.57	
00/ MGIIIS I GUGI		n u	\$ 10:T04'74T	00.000,222	10.710/1 0	2 TO//02/04	10.001,02 0		2 1200 27 C	12.260,100	2.factor Total
	<u> </u>	n u	¢ 05.004,1	1,400.30	• •	00"/HT 0	0C:/HT 0	• •		70'COC'T	Cristomers-All Total
	2 2 2 2 2 2	644.00 S	• •	644.00	•••	 	· ·	\$ 644.00	• • • •	644.00	Direct-OR Total
			96.191.41 \$	96.191.41	•	\$ 7,666.46	S 7.666.46		\$ 88,524.95 \$	88,524.95	Sendout Volumes Total
		• • •	45,439.66 \$	45,439.66	•	\$ 4,893.85	\$ 4,893.85	•	\$ 40,545.81 \$	40,545.81	Telemetering Total
	Ş	\$.	3,844.02 \$	3,844.02	•	\$ 44.98	\$ 44.98	• • •	\$ 3,799.04 \$	3,799.04	Transmission Total
889 Measuring and Regulator Station Expense - General Total		644.00 \$ 1	146,931.99 \$	147,575.99	•	\$ 12,752.87	\$ 12,752.87	\$ 644.00	\$ 134,179.12 \$	134,823.12	
	ş	\$ •	293.68 \$	293.68	•	\$ 29.75	\$ 29.75	•	\$ 263.93 \$	263.93	3-factor Total
	ŝ	۱	• N	•	•	•	•	•	\$ •	•	direct-or Total
	-	.	21,122.56 \$	21,122.56	•	\$ 1,683.47	\$ 1,683.47		\$ 19,439.09 \$	19,439.09	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	_	ہ •	21,416.24 \$	21,416.24	•	\$ 1,713.22	S 1,713.22	•	5 19,703.02 S	19,703.02	
	v. 1	•• •	1,638.63 \$	1,638.63	•	\$ 165.99	5 165.99		\$ 1,472.64 \$	1,472.64	3-factor Total
		ۍ د	5,331.55 5	5,331.55	•	5 10'6/S S	10.6/5	5 75 EDD 34	<pre>< pc:2c/,p < c</pre>	4,/52.54	Customers-Auriotan Minort-OP Tatal
	45,999.34	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	• •	45,399.34		 	3.677.16	+c.eec.c+ ¢	• •	+0.999.04	Direct-WA Total
		, s , i	3.793.85 \$	3,793.85		s 302.37	\$ 302.37	• •	\$ 3,491.48 \$	3,491.48	Sendout Volumes Total
	. 15	• ••	3,959.40 \$	3,959.40	•	\$ 46.32	S 46.32	•	\$ 3,913.08 \$	3,913.08	
892 Services Total	\$ 49,221.50	\$	14,723.43 \$	63,944.93	5 3,622.16	\$ 1,093.69	\$ 4,715.85	\$ 45,599.34	\$ 13,629.74 \$	59,229.08	

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For the period ended June 30, 2017

		Svstem			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	, ,	s • \$	•	s	s . s	•	•	•	•	3-factor Tetal
	•	\$ 162,272.81 \$	162,272.81	•	\$ 17,622.83 \$	17,622.83	•	\$ 144,649.98 \$	144,649.98	Customers-All Total
	•	\$ 4,856.31 \$	4,856.31		\$ 471.06 \$	471.06	•	\$ 4,385.25 \$	4,385.25	Customers-Comm Total
	۲	\$ 3,174.64 \$	3,174.64	•	\$ 244.76 \$	244.76	•	\$ 2,929.88 \$	2,929.88	Customers-Ind Total
	•	\$ 13,159.86 \$	13,159.86		\$ 1,444.95 \$	1,444.95	•	\$ 11,714.91 \$	11,714.91	Customers-Res Total
	\$ (454.47)	s . s	(454.47)	•	\$ •	•	\$ (454.47)	•	(454.47)	Direct-OR Total
	•	\$ 82,005.38 \$ 6 16.075.70 6	82,005.38		\$ 6,535.83 \$	6,535.83		5 75,469.55 5 6 15 907 61 6	75,469.55	Sendout Volumes Total Transmission Total
893 Meters and House Regulators Total	\$ (454.47)	2 281 544 70 S	281.090.23		5 26.507.52 5	26.507.52	\$ (454.47)	5 255.037.18 5	254.582.71	
the strong and strong trade the strong strong the		1.37	1.373.07			139.09		5 1,233.98 \$	1,233.98	3-factor Total
		· · ·				•		•	•	Customers-All Total
	•	\$ 167.04 \$	167.04		\$ 1.95 \$	1.95		\$ 165.09 \$	165.09	Transmission Total
894 Other Equipment Total	s -	\$ 1,540.11 \$	1,540.11		\$ 141.05 \$	141.05	•	\$ 1,399.06 \$	1,399.06	
	- \$	\$ 140,771.22 \$	140,771.22	- - \$	\$ 15,287.75 \$	15,287.75	•	\$ 125,483.47 \$	125,483.47	Customers-All Total
901 Supervision Total	•	\$ 140,771.22 \$	140,771.22	•	\$ 15,287.75 \$	_	\$ - \$	\$ 125,483.47 \$	125,483.47	
	•	\$ 76,075.23 \$	76,075.23	•	\$ 8,261.77 \$	8,261.77		\$ 67,813.46 \$	67,813.46	67,813.46 customers-all Total
902 Meter Reading Expenses Total	•	\$ 76,075.23 \$	76,075.23	s	\$ 8,261.77 \$		ۍ د	\$ 67,813.46 \$	67,813.46	
	•	\$ 12,651.81 \$	12,651.81		\$ 1,281.63 \$	1,281.63	, , \$	\$ 11,370.18 \$	11,370.18	3-factor Total
	, ,	1,568,718	1,568,718.66		\$ 170,362.85 \$	170,362.85	•	5 1,398,355.81 5	1,398,355.81	customers-all Total
	•	\$ 33,028.85 \$	33,028.85	, ,	\$ 2,546.52 \$	2,546.52	•	5 30,482.33 \$	30,482.33	Customers-ind Total
003 Purtamas Occards and Pallaction Sunasca Tabal	, , , ,	2	1 614 200 27		 171 101 01 4 	174 191 00		2 1 AAN 208 32 5	1 440 208 32	
202 CURNINEL RECORDS SILD COLECTION CAPELINE LOUS	 . v	52C'5TO'T	18 283 00			1.985.53		5 16.297.47 S	16.297.47	Customers-All Total
	, , ,	\$ 2,996.43 \$	2,996.43	,	\$ 290.65 \$	290.65	•	\$ 2,705.78 \$	2,705.78	Customers-Comm Total
	• •	\$ 9,355.21 \$	9,355.21		\$ 721.29 \$	721.29	•	\$ 8,633.92 \$	8,633.92	Customers-Ind Total
	•	\$ (65,444.22) \$	(65,444.22)		\$ (7,185.78) \$	(7,185.78)		5 (58,258.44) \$	(58,258.44)	Customers-Res Total
	•		•		- I		•		-	Direct-OR Total
904 Uncollectible Accounts Total	, ,	\$ (34,809.58) \$	(34,809.58)	-	\$ (4,188.30) \$			30,621.28) 5	(30,621.28)	
	•	\$ 118.74 S	118.74	•	5 13.04 S	-		105.70 5	105.70	Customers-Kes Total
907 Supervision Total		<u>5</u> 118.74 5	118.74	-	5 13.04 \$	13.04		105.70 5	105.70	Contraction of the second s
		5 · 5			2 0 C 30 0 C 2	0 530 86	· ·	20.006.04	70.096.04	2-ractor rutal Cristomers-All Total
	• •	c 06:550,01 c	79.974.26	, , , ,	5 6.166.02 5	6.166.02	- · ·	73,808.24 \$	73,808.24	Customers-Ind Total
	· •	\$ (3,084.61) \$	(3,084.61)	•	\$ (338.69) \$	(338.69)	•	\$ (2,745.92) \$	_	
	\$ (8,285.73)	· · ·	(8,285.73)	•	s -	•	\$ (8,285.73) \$	· ·	(8,285.73)	direct-or Total
			7,570.55	\$ 7,570.55	- I			•	•	Direct-WA Total
908 Customer Assistance Expense Total	\$ (715.18)	\$ 155,525.55 \$	154,810.37	\$ 7,570.55	\$ 14,367.18 \$	_	\$ (8,285.73)	5 141,158.37 S	132,872.64	
	 	5 134,933.24 5 ¢ c	134,933.24	 	5 14,653.75 5 ¢ - ¢	14,653.75		2 67°2′071 025 23 - 25	120,279.49	Customers-Aul lotal Customers-Res Total
909 Customer Information Expense Total	- -	\$ 134,933.24 \$	134,933.24		\$ 14,653.75 \$	14,653.75		\$ 120,279.49 \$	120,279.49	
	- \$		15.31	-	\$ 1.66 \$		•	5 13.65 5	13.65	customers-all Total
010 Missofilanous fuctorios Europea Tatal	•	5 20,501.11 5 6 30 515 42 6	20,501.11		2,251.02 >	2,251.02		< 6 60.002781 0	18 263 74	Lustomers-Res Lotal
	, , ,				5 1,725.09 \$			5 14,159.74 \$	14,159.74	Customers-All Total
911 Supervision Total	• •	\$ 15,884.83 \$	15,884.83	s	\$ 1,725.09 \$	1,725.09	،	\$ 14,159.74 \$	14,159.74	
	•	\$ 17.191.77 \$	791.77	•	\$ 80.21 \$	80.21	•	5 711.56 \$	711.56	3-factor Total
	• •	\$ 375,672.43 \$	375,672.43	•	5 40,798.03 5	40,798.03	•	5 334,874.40 5	334,874.40	Customers-All Total
	· • •	\$ 1/://6'/ \$	1/.//6,/		< cf.c/8 < < < < < < < < < < < < < < < < < < <		- 00.999	\$ 9/.TNT'/ \$	9/.101.1	Direct-OR Total
912 Demonstration and Selling Expense Total		\$ 384,441.91 \$	385,437.91		5 41,754.18 \$	41,754.18		\$ 342,687.73 \$	343,683.73	
		s .	•		s -	•		s -	•	3-factor Total
	•	\$ 49,525.99 \$	49,525.99		\$ 5,378.52 \$	5,378.52		5 44,147.47 5	44,147.47	Customers-All Total
100 a thread			, o aca 04		5 · · 2			2 LV LV LV		direct-or lotal
913 Advertising jotal	 	49,222,99	49,525.99 3 000 376 12		3,3/8.52 3	_		44,14/.4/ 5	3 505 268 02	3-factor Total
	, , , ,	\$ 346,784.73 \$	346,784.73	• •	5 37,660.82 \$	37,660.82	•	\$ 309,123.91 \$	309,123.91	Customers-All Total
	•	\$ 28.50 \$	28.50	•	5 2.20 \$	2.20	•	\$ 26.30 \$		Customers-Ind Total
		\$ 14,384.48 \$	14,384.48	•	\$ 1,579.42 \$	1,579.42	•	\$ 12,805.06 \$	12,805.06	Customers-Res Total

For the period ended June 30, 2017

$ \begin{array}{c c c c c c c c c c c c c c c c c c c $				Svstem			Washington				Oregon		
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		Direct		Allocated	Total	Direct	Allocated	Total	ō	Red Red	Allocated	Total	
5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 956.06 5 957.35 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 5 11.3 0.7 11.3 0.7 11.3 0.7 11.3 0.7 11.3 0.7 11.3 0.7 11.3 0.7 11.3 11.3 0.7 11.3 </th <th></th> <th>\$ 11,9(</th> <th>\$ 19.78</th> <th>•</th> <th>11,967.61</th> <th>•</th> <th>s</th> <th>\$</th> <th>\$</th> <th>1,967.61 \$</th> <th>•</th> <th>\$ 11,967.61</th> <th>direct-or Total</th>		\$ 11,9(\$ 19.78	•	11,967.61	•	s	\$	\$	1,967.61 \$	•	\$ 11,967.61	direct-or Total
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			6.06 \$	•	596.06	\$ 596.06	s	\$ 596.06	\$	• •	•	\$	direct-wa Total
		\$	\$	(14,584.79)	\$ (14,584.79)	•	\$ (1,449.73)	\$ (1,449.73	\$	ч ,	(13,135.06)	\$ (13,135.06	(13,135.06) Employee Cost Total
		Ş	\$	•		•	v	•	\$	• •	•	\$	Firm Volumes Total
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		\$	\$	161,718.18	5 161,718.18	•	\$ 48,515.45	\$ 48,515.45	s	ۍ ۱	113,202.73	\$ 113,202.73	Regulatory Total
		Ş	۰ ۱	14.13	5 14.13	۰ ۲	\$ 1.13	\$ 1.13	\$	'	13.00	\$ 13.00	Sendout Volumes Total
		\$	۲	•	•	s -	\$ -	\$.	\$	•	•	\$ -	Transmission Total
			i3.67 \$	4,408,721.35	\$ 4,421,285.02	\$ 596.06	s	\$ 482,013.45	\$	1,967.61 \$	3,927,303.96	\$ 3,939,271.57	
		s	• •	(1,144,736.60)	\$ (1,144,736.60)	- \$	\$ (121,364.97)	\$ (121,364.97) \$	ۍ ۱	(1,023,371.63)	\$ (1,023,371.63	(1,023,371.63) Admin Tran Total
Coredit Total 5 $(1,67), 26, 30$		\$	۲	(492,865.60)	\$ (492,865.60)	\$ -	\$ (48,990.84)	\$ (48,990.84) \$ 	- \$	(443,874.76)	\$ (443,874.76	(443,874.76) Employee Cost Total
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		\$		(1,637,602.20)	\$ (1,637,602.20)	- \$	\$ (170,355.81)	s) \$ [\$ •	(1,467,246.39)	\$ (1,467,246.39	
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		\$	s .	276,215.86	\$ 276,215.86	s -	\$ 27,980.67	\$ 27,980.67	\$	-	248,235.19	\$ 248,235.19	3-factor Total
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		\$	\$	276,215.86	276,215.86	• \$	\$ 27,980.67	\$ 27,980.67	\$		248,235.19	\$ 248,235.19	
		s	\$	(23,363.08)	5 (23,363.08)	- \$	\$ (2,366.68)	\$ (2,366.68	\$ ()	s	(20,996.40)	\$ (20,996.40	(20,996.40) 3-factor Total
			'2.81 \$	•	\$ 5,772.81	\$ 5,772.81	۶	\$ 5,772.81	s		•	•	direct-wa Totał
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$			72.81 \$	(23,363.08)	(17,590.27)	\$ 5,772.81	Ş	\$ 3,406.13	\$	\$ •	(20,996.40)	\$ (20,996.40	0
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		\$	\$	(00'500'56)	(00.200,29)	- \$	\$ (9,443.50)	\$	\$ (s -	(85,561.50)	\$ (85,561.50	(85,561.50) Employee Cost Total
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		\$	s	754.00	754.00	\$ -	\$ 8.82	\$ 8.82	\$	\$ •	745.18	\$ 745.18	745.18 Transmission Total
		\$	۰ ۲	(94,251.00)	\$ (94,251.00)	- \$	\$ (9,434.68)	Ş	() S	\$ -	(84,816.32)	\$ (84,816.32)
		\$	\$ •	81,057.06	\$ 81,057.06	- \$	\$ 8,211.08	\$ 8,211.08	s	\$	72,845.98	\$ 72,845.98	72,845.98 3-factor Total
$ \left \begin{array}{cccccccccccccccccccccccccccccccccccc$		S	۰ \$	•		s -	\$	\$.	\$	\$ •	•	، -	Employee Cost Total
		s	۔ ۲	81,057.06	\$ 81,057.06	•	\$ 8,211.08	\$ 8,211.08	\$	\$	72,845.98	\$ 72,845.98	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		\$	\$ •	385,243.58	385,243.58	- \$	\$ 39,025.17	\$ 39,025.17	Ş	\$ •	346,218.41	\$ 346,218.41	3-factor Total
5 3,985.18 \cdot		Ś	• •	2,490.00	2,490.00	د	\$ 270.41	\$ 270.41	v	•• •	2,219.59	\$ 2,219.59	
			19.18 \$	•	3,989.18	\$ -	\$.	د	Ş	3,989.18 \$	•	\$ 3,989.18	Direct-OR Total
\$ - \$ 304,326,64 \$ - \$ 30,828.29 \$ 30,828.29 \$ 30,828.29 \$ 273,498.35 \$ 2 \$ - \$ 1,398.90 \$ 8,398.50 \$ 8,398.50 \$ 2,374.48 \$ - \$ 273,498.35 \$ 2 \$ - \$ 2,1707.55 \$ 1,248.52 \$ 1,248.52 \$ - \$ 7,493.96 \$ 2 35.47.44 \$ 2,357.44 \$ 7,493.96 \$ 1,348.71 \$ 5 1,248.51 \$ 7 3 1,348.71 \$ 7 \$ 1,348.71 \$ 5 3,537.14 \$ 7 3 1,348.71 \$ 5 5 5 1,348.71 \$ 1,348.71 \$ 5 5 5 3,323.014 \$ 5 5 5 1,348.77 \$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			9.18 \$	387,733.58	\$ 391,722.76		\$ 39,295.59	\$ 39,295.59	\$	3,989.18 \$	348,437.99	\$ 352,427.17	
5 - 5 1,248,92 5 1,248,92 5 7,149,98 5 5 - 5 2,1707,55 5 2,1707,55 5 7,149,98 5 5 - 5 2,1707,55 5 1,248,92 5 1,248,92 5 - 5 7,149,98 5 5 - 5 1,525,48 5 1,525,48 5 1,525,48 5 1,532,744 5 5 1,138,77 5 5 1,138,77 5 1,138,77 5 1,138,77 5 1,138,77 5 1,138,77 5 1,138,77 5 1,138,77 5 1,138,77 5 5 5,547,89 5 1,138,77 5		s	s	304,326.64	304,326.64	s	\$ 30,828.29	\$ 30,828.29	s	• •	273,498.35	\$ 273,498.35	3-factor Total
\$ - \$ 2,357,44 \$ 2,357,44 \$ 5 19,350.11 \$ 1 \$ - \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,525,48 \$ 1,513,75 \$ \$ 1,38,77 \$ \$ \$ 1,38,77 \$ \$ \$ 1,38,77 \$ \$ \$ \$ 1,38,77 \$		s	ۍ ،	8,398.90	8,398.90	\$	\$ 1,248.92	\$ 1,248.92	ŝ	ъ	7,149.98	\$ 7,149.98	
\$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.48 \$ 1.525.47.89 \$		\$	s ,	21,707.55	21,707.55	, \$	\$ 2,357.44	\$ 2,357.44	s	•	19,350.11	\$ 19,350.11	Customers-All Total
\$ 65,547.89 \$ • \$ 65,547.89 \$ • \$ 65,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ • \$ 55,547.89 \$ \$ 55,548 \$ \$ 55,5748 \$ \$ 55,5748 \$ \$ 55,5		s	\$ •	1,525.48	1,525.48	•	\$ 386.71	\$ 386.71	s	<u>ہ</u>	1,138.77	\$ 1,138.77	Customers-The Dalles Total
\$ 20,146,40 \$ \$ 20,124,81 \$ \$ 30,7346,74 \$ \$ 31,746,74 \$		\$ 65,54	7.89 \$	•	65,547.89	د	۰ د	\$	s	5,547.89 \$	•	\$ 65,547.89	Direct-OR Total
\$ - \$ 4,763.68 \$ 4,763.68 \$ 4,763.68 \$ 4,763.68 \$ 4,73.00 \$ 443.50 \$ 443.50 \$ 4,30.18 \$ \$ - \$ 2,052.96 \$ 2,022.96 \$ \$ \$ 5 1,83.62 \$ \$ 1,803.44 \$ - \$ 2 0.22.96 \$ - \$ 1,893.44 \$ \$ - \$ - \$ 1,803.44 \$ \$ 5 1,803.44 \$ - \$ - \$ - \$ 5 1,803.44 \$ - \$ - \$ - \$ - \$ 1,803.44 \$ - \$ - \$ - \$ - \$ 1,803.44 \$ - \$ - \$ - \$ - \$ 1,803.44 \$ - \$ - \$ - \$ 2,804.20 \$ 307.346.74 \$ 37.775.71		\$ 20,14	6.40 \$,	20,146.40	\$ 20,146.40	' \$	\$ 20,146.40	\$	•	•	•	Direct-WA Total
\$ - \$ 2,052.96 \$ - \$ 163.62 \$ 163.62 \$ - \$ 1,889.34 \$ \$ - \$ - \$ - \$ - \$ 1,889.34 \$ \$ - \$		\$	\$ •	4,763.68	4,763.68	\$	\$ 443.50	\$ 443.50	~	•	4,320.18	\$ 4,320.18	Firm Volumes Total
\$ \$		s	s '	2,052.96	3,052.96	• •	\$ 163.62	\$ 163.62	s	s	1,889.34	\$ 1,889.34	
\$ 85,694.29 \$ 342,775.21 \$ 428,469.50 \$ 20,146.40 \$ 35,428.47 \$ 55,574.87 \$ 65,547.89 \$ 307,346.74 \$		s	۔ ۲	•		\$ -	\$ -	s .	s	S	•	•	Transmission Total
	935 Maintenance of General Plant Total	\$ 85,69	s	342,775.21	\$ 428,469.50	\$ 20,146.40	Š	\$ 55,574.87	Ŷ	5,547.89 \$	307,346.74	\$ 372,894.63	
Grand Total \$ 10,497,860.25 \$ 11,310,393,93 \$ 81,710.32 \$ 1,103,150.34 \$ 1,184,860.66 \$ 730,823.36 \$ 9,394,709.91 \$ 10,125,533.27			s	0,497,860.25	11,310,393.93	\$ 81,710.32	Ś		s			\$ 10,125,533.27	

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Rate Base and Allocation Factors

NW Natural Quarterly Results of Operations Report to the WUTC 2nd Quarter 2017

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Allocation Factors - Summary	Washington	Oregon
Customers-all	10.860%	89.140%
Customers-Residential	10.980%	89.020%
Customers-Commercial	9.700%	90.300%
Customers-Industrial	7.710%	92.290%
Customers-The Dalles	25.350%	74.650%
3-factor	10.130%	89.870%
firm volumes	9.310%	90.690%
sales volumes	9.630%	90.370%
sendout volumes	7.970%	92.030%
sales/sendout volumes	8.800%	91.200%
Customers Portland/Vancouver	14.870%	85.130%
Customers Portland/Vancouver 80%	11.896%	88.100%
Customers Portland/Vancouver Commercial	14.340%	85.660%
Payroll	9.971%	90.029%
Admin Transfer	10.602%	89.398%
Employee Cost	9.940%	90.060%
Regulatory	30.000%	70.000%
Telemetering	10.770%	89.230%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	10.940%	89.060%
Depreciation	10.300%	89.700%
Rate Base	10.680%	89.320%

NW Natural State Allocation Factors Updated for year ended 2016 data

	System	Washington	Oregon
Customers			
Total Customers			
December 2016	725,146	79,263	645,883
December 2015 Average	714,428	77,026	637,402
Average % of System	719,787	78,145 10.86%	641,643
70 OF System		10.86%	89.14%
Residential Customers December 2016			
December 2016 December 2015	656,855	72,566	584,289
Average	<u>646,841</u> 651,848	<u> </u>	<u>576,249</u> 580,269
% of System	051,070	10.98%	89.02%
Commercial Customers			
December 2016	67,278	6,621	60,657
December 2015	66,421	6,342	60,079
Average	66,850	6,482	60,368
% of System		9.70%	90.30%
Industrial Customers			
December 2016	1,013	76	937
December 2015	1,166	92	1,074
Average	1,090	84	1,006
% of System		7.71%	92.29%
The Dalles			
December 2016	7,930	2,000	5,930
December 2015	7,815	1,992	5,823
Average % of System	7,873	1,996 25.35%	5,877 74.65%
Portland / Vancouver			
December 2016	516,011	77,263	438,748
December 2015	508,149	75,034	433,115
Average	512,080	76,149	435,932
% of System		14.87%	85.13%
Portland / Vancouver Commercial			
December 2016	44,041	6,406	37,635
December 2015	43,356	6,128	37,228
Average	43,699	6,267	37,432
% of System		14.34%	85.66%
Volumes - 12 Months Ended 12/31/16			
Firm Delivered	784,281,575	73,037,645	711,243,930
% of System		9.31%	90.69%
Sales Volumes	677,696,235	65,241,398	612,454,837
% of System		9.63%	90.37%
Sendout Volumes	1,084,997,214	86,499,412	998,497,802
% of System		7.97%	92.03%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.94%	89.06%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.86%	89.14%
Average		10.13%	89.87%

Derivation of factor for 3-factor - Gross Plant Directly Assigned

December 31, 2016	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097
December 31, 2015	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	157,894,271	1,015,489	156,878,782
Distribution	2,005,888,596	231,807,252	1,774,081,344
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	160,645,580	1,035,142	159,610,438
Distribution	2,042,045,119	240,009,398	1,802,035,721
Gross Plant Directly Assigned	2,203,450,692	241,044,987	1,962,405,705
% of System		10.94%	89.06%

NW Natural Washington Annual Commission Basis Report and Quarterly ROO Test Year Based on Twelve Months Ended December 31, 2017 Rate Base (Less Gas Reserves)

Rate Base (Less Gas Reserves)		2016	2017	2017	2017	2017	2017	2017	
		December	January	February	March	April	May	June	
SYSTEM		Custom	Suctom	Svetam	Svetem	Svetom	Svetem	System Allocation Method	Method
Gross Plant		indefe	oyacau			inselo			
Intangible	Software Other	99,590,429 84.795	100,389,064 84,795	101,591,919 84,795	101,608,015 84,795	101,626,899 84,795	101,621,923 84,795	101,646,111 Total Customers 84,795 Direct	ers
Production		675,198	675,198	675,198	675,198	675,198	675,198	_	
Transmission Distribution		163,396,889 2 078 201 641	163,576,895 2 083 153 338	163,866,679 2 086 518 571	163,883,241 2 094 207 113	164,394,939 2 100 504 089	164,494,359 2 103,991,742	164,523,028 Direct	
General		188,971,283	189,888,987	193,124,451	194,162,687	196,156,443	196,000,212		rect
Storage and storage transmission CNG and LNG		293,475,195 3,790,768	293,497,583 3,790,768	293,770,417 3,790,768	293,777,783 3,790,768	301,051,419 3,790,768	301,250,486 3,790,768	309,065,442 Firm Delivered Volumes 3,790,768 3-Factor	d Volumes
Total Gross Plant		2,828,186,199	2,835,056,628	2,843,422,798	2,852,189,601	2,868,284,549	2,871,909,484	2,886,718,475	
Accumulated Depreciation									
Intangible		(60,448,256)	(60,686,739)	(60,928,816)	(61,173,082)	(61,417,411)	(61,661,765)		ers
Production Transmission		(091,036) (31,497,222)	(001,030) (31.906.124)	(091,030) (32.316.885)	(037,726,776)	(051,032,036) (33,137,744)	(33,549,085)	(33,961,012) Direct	
Distribution		(958,244,108)	(961,751,548)	(965,529,153)	(968,562,909)	(972,136,684)	(975,600,817)	(979,317,630) Direct	
General		(016,280,96)	(051,000,62)	(280,040,662)	(on,o42,/uo)	(D1,408,/38)	(555,558,10)		
Storage and storage transmission CNG and LNG		(130,835,036) (2,100,004)	(131,439,061) (2,102,648)	(132,044,676) (2,105,293)	(132,649,416) (2,107,937)	(133,263,749) (2,110,582)	(133,887,098) (2,113,226)	(134,518,398) Firm Delivered Volumes (2,115,871) 3-Factor	d Volumes
Total Accumulated Depreciation		(1,242,899,171)	(1,248,377,286)	(1,253,462,540)	(1,258,553,863)	(1,264,165,943)	(1,269,338,381)	(1,275,144,231)	
Storage Gas		14,133,895	14,161,020	14,159,408	14,158,125	14,155,351	14,152,417	14,149,590 Firm Delivered Volumes	d Volumes
Customer Contributions Leasehold Improvements		(3,740,828) 500,783	(3,789,913) 482,395	(3,968,433) 461,741	(4,02/,85/) 441,117	(4,132,/32) 420,486	(4,034,214) 399,865	(4,0/3,/21) Ultect 377,644 Direct & 3-Factor	ctor
Total Rate Base Excluding ADIT and WC	wc	1,596,180,879	1,597,532,844	1,600,612,975	1,604,207,123	1,614,561,711	1,613,089,171	1,622,027,727	
Less: ADIT		(415,988,671)	(425,581,945)	(429,912,436)	(437,433,743)	(439,494,690)	(438,458,857)	(437,680,207) 1 104 247 570	
lotal System Kate Base Less Working Capital Add: Working Canital	ig Capital	1,180,192,208	173 578 774	126 788 405	115 679 756	96.067.415	104 911 964	127,119,577	
Total System Rate Base (Less Gas Reserves)		1,317,400,751	1,295,529,623	1,297,488,945	1,282,403,137	1,271,134,436	1,279,542,278	1,311,467,097	

NW Natural Washington Annual Commission Basis Report and Quarterly ROO Test Year Based on Twelve Months Ended December 31, 2017 Rate Base (Less Gas Reserves)

Rate Base (Less Gas Reserves) OREGON		2016 2016	2017 2017	2017 2017	2017 2017	2017 2017	2017 2017	2017 2017
Gross Plant		December OREGON	January OREGON	February OREGON	March OREGON	April OREGON	May OREGON	June OREGON
Intangible	Software Other	88,924,294 84,348	89,486,812 84,348	90,559,037 84,348	90,573,385 84,348	90,590,217 84,348	90,585,782 84,348	
Production Transmission Distribution		675,198 162,342,094 1,829,990,097	675,198 162,518,136 1,834,514,224	675,198 162,800,391 1,837,315,510	675,198 162,811,932 1,844,200,902	675,198 163,321,896 1,848,712,908	675,198 163,418,054 1,851,976,130	
General Storage and storage transmission CNG and LNG		1/4,/05,813 268,964,479 3,411,692	269,245,258 3,406,764	1/8,288,96/ 269,492,691 3,406,764	1/9,22/,2/6 269,499,371 3,406,764	181,019,491 276,095,832 3,406,764	180,881,776 276,276,366 3,406,764	181,647,523 3-Factor & Direct 283,363,750 Firm Delivered Volumes 3,406,764 3-Factor
Total Gross Plant		2,529,098,016	2,535,307,524	2,542,622,906	2,550,479,176	2,563,906,654	2,567,304,418	2,580,513,153
Accumulated Depreciation								
Intangible Production Transmission Distribution General		(53,974,248) (691,036) (31,371,468) (856,567,367) (53,868,499)	(54,096,159) (691,036) (31,778,566) (859,765,091) (54,455,703)	(54,311,947) (691,036) (32,187,511) (863,008,454) (54,504,654)	(54,529,685) (691,036) (32,595,576) (865,580,292) (55,227,164)	(54,747,480) (691,036) (33,004,712) (868,701,320) (55,922,724)	(54,965,297) (691,036) (33,414,218) (871,703,696) (56,313,254)	(55,183,145) Total Customers (691,036) Direct (33,824,299) Direct (874,914,705) Direct (57,038,249) 3-Factor
Storage and storage transmission CNG and LNG		(121,105,356) (1,890,003)	(121,786,281) (1,889,650)	(122,342,950) (1,892,027)	(122,898,810) (1,894,403)	(123,463,375) (1,896,780)	(124,036,112) (1,899,156)	(124,616,064) Firm Delivered Volumes (1,901,533) 3-Factor
Total Accumulated Depreciation		(1,119,467,977)	(1,124,462,485)	(1,128,938,577)	(1,133,416,967)	(1,138,427,427)	(1,143,022,769)	(1,148,169,031)
Storage Gas Customer Contributions Leasehold Improvements		12,803,896 (3,236,500) 450,705	12,842,629 (3,280,653) 433,528	12,841,167 (3,447,908) 414,967	12,840,003 (3,496,037) 396,432	12,837,488 (3,566,303) 377,891	12,834,827 (3,443,749) 359,359	12,832,263 Firm Delivered Volumes (3,466,542) Direct 339,389 Direct & 3-Factor
Total Rate Base Excluding ADIT and WC Less: ADIT		1,419,648,140 (377,944,973)	1,420,840,544 (386,523,431)	1,423,492,555 (390,461,576)	1,426,802,607 (397,297,859)	1,435,128,302 (399,171,604)	1,434,032,085 (398,230,265)	1,442,049,232 (397,521,953)
Total Rate Base Less Working Capital Add: Working Capital	-	1,041,703,167 122,244,605	1,034,317,113 110,003,412	1,033,030,979 112,798,139	1,029,504,748 103,003,790	1,035,956,698 85,723,936	1,035,801,820 93,636,263	1,044,527,279 113,280,825
Total Oregon Rate Base (Less Gas Reserves)	-	1,163,947,771	1,144,320,525	1,145,829,118	1,132,508,538	1,121,680,634	1,129,438,083	<u>1,157,808,103</u>

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snington Annual Commission basis Report and Quartery KOU	t Year Based on Twelve Months Ended December 31, 2017	e Base (Less Gas Reserves)	2016
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kate base (Less Gas keserves)		2016	2017	2017	2017	2017	2017	2017
WASHINGTON		2016	2017	2017	2017	2017	2017	2017
Gross Plant		December WASHINGTON	January WASHINGTON	February WASHINGTON	March WASHINGTON	April WASHINGTON	May WASHINGTON	June WASHINGTON
Intangible	Software Other	10,666,135 447	10,902,252 447	11,032,882 447	11,034,630 447	11,036,681 447	11,036,141 447	11,038,768 Total Customers 447 Direct
Production Transmission Distribution General		1,054,795 248,211,544 14,265,470	1,058,759 248,639,114 14,512,201	1,066,287 249,203,061 14,835,484	1,071,309 250,006,211 14,935,411	1,073,043 251,791,180 15,136,952	1,076,305 252,015,612 15,118,436	Direct 1,084,268 Direct 252,791,528 Direct 15,204,614 3-Factor & Direct
Storage and storage transmission CNG and LNG		24,510,716 379,077	24,252,325 384,005	24,277,726 384,005	24,278,412 384,005	24,955,587 384,005	24,974,120 384,005	25,701,693 Firm Delivered Volumes 384,005 3-Factor
Total Gross Plant		299,088,183	299,749,104	300,799,892	301,710,425	304,377,895	304,605,066	306,205,322
Accumulated Depreciation								
Intangible		(6,474,008)	(6,590,580)	(6,616,869)	(6,643,397)	(6,669,931) 0	(6,696,468)	(6,723,008) Total Customers
Transmission		, (125,753)	(127,559)	0 (129,374)	(131,200)	(133,031)	(134,867)	
Distribution General		(101,676,710) (5,215,011)	(101,986,426) (5,344,427)	(102,520,668) (5,342,028)	(102,982,586) (5,415,542)	(103,435,333) (5,486,013)	(103,897,089) (5,522,099)	(104,402,925) Direct (5,595,883) 3-Factor
Storage and storage transmission CNG and LNG		(9,729,680) (210,000)	(9,652,780) (212,998)	(9,701,726) (213,266)	(9.750,606) (213,534)	(9,800,374) (213,802)	(9,850,987) (214,070)	(9,902,334) Firm Delivered Volumes (214,338) 3-Factor
Total Accumulated Depreciation		(123,431,163)	(123,914,770)	(124,523,931)	(125,136,865)	(125,738,484)	(126,315,580)	(126,975,200)
Storage Gas Customer Contributions Leasehold Improvements		1,330,000 (504,328) 50,078	1,318,391 (509,260) 48,867	1,318,241 (520,525) 46,774	1,318,121 (531,820) 44,685	1,317,863 (566,429) 42,595	1,317,590 (590,465) 40,506	1,317,327 Firm Delivered Volumes (607,209) Direct 38,255 Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	WC	176,532,770	176,692,331	177,120,452	177,404,547	179,433,440	179,057,117	179,978,495
Less: ADIT Total Pate Bace Loce Working Canitral		(38,043,698) 1 26 4 80 072	(39,058,513)	(39,450,860) 127 660 500	(40,135,883) 127 768 664	(40,323,086) 130 110 365	(40,228,592) 138 838 535	(40,158,253) 130 870 741
Add: Working Capital Total Washington Bato Baso		14,963,938	13,575,312	13,990,266	12,625,966	10,343,478	11,275,702	153 658 004
וחרמו אמאוווואראו עמרב המאב	u	TT0/004/00T	NST'SN7'TCT	000/200/101	143/024/00	147,433,044	1771LATINET	HEE'DEDTCET

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Customer Counts, Volumes and Usage per Customer

NW Natural Quarterly Results of Operations Report to the WUTC 2nd Quarter 2017

NW Natural Washington Qtriy Results of Operations Monthly Volumes, Customers, and

Use/Customer	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Yoliunes Residential Commercial Industrate Firm Interruptible	6,880,221 3,539,204 340,180 149,344	5,789,694 2,423,263 283,335 121,237	4,919,785 2,020,690 290,890 127,288	3,529,262 1,592,322 112,022 103,613	2,083,818 1,013,884 195,482 101,529	1,747,621 925,809 192,570 86,726	1,347,152 769,933 151,630 82,508	1,154,797 680,891 173,213 80,700	1,262,725 735,865 167,525 86,247	1,993,324 951,516 196,857 95,511	3,147,231 1,299,735 223,910 99,890	6,837,853 2,595,188 293,181 135,943
Transport Firm Transport Interruptible	966,793 796,198	814,325 680,131	843,296 787,313	673,040 776,401	647,533 844,695	642,237 829,052	658,307 786,535	644,702 926,489	632,304 1,081,002	753,893 1,030,109	764,133 876,370	1,026,220 924, 444
Total	14,672,040	10,111,985	8,989,262	6,894,849	4,886,941	4,424,015	3,796,065	3,660,792	3,965,668	5,021,210	6,411,269	11,812,829
Customers Contractal Contractal Industrial Firm Interruptible	70,814 6,334 49 5	70,984 6,331 48	71,106 6,360 48 5	71,241 6,403 49 5	71,329 6,440 50 S	71,455 6,457 50 5	71,554 6,445 47 5	71,702 6,409 50 6	71,893 6,365 49 5	72,039 6,409 51 5	72,302 6,525 51 5	72,566 6,600 51
Transport Firm Transport Interruptible	82	29	£ 11	\$2	8 11	8	81	81	30	30 12	30 11	30
Total	77,243	77,408	77,559	77,738	77,865	78,008	78,092	78,208	78,354	78,546	78,924	79,263
Use ner Customer Residential Commercial Industrial Firm Interruptible	125 559 6,942 29,869	82 383 5,903 24,247	69 318 6,060 25,458	50 249 4,494 20,723	29 157 3,910 20,306	24 143 3,851 17,345	19 119 3,226 16,502	16 106 3,464 13,450	18 116 3,419 17,249	28 148 3,860 19,102	44 199 4,390 19,978	94 393 5,749 27,189
Transport Firm Transport Interruptible	33,338 66,350	28,080 61,830	29,079 71,574	23,208 70,582	21,584 76,790	21,408 75,368	21, 944 71,503	21,490 B4,226	21,077 90,084	25,130 85,842	25,471 79,670	34,207 84,040

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	on Qtrly Results of Operations	volumes, Customers, and	omer
NW Natural	Washington	Monthly Volum	Use/Custome

12 Months Ended	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes Residential Commercial Industrial Fim Industrial Fim	41,330,906 18,543,198 2,686,071 1,244,185	41,741,266 18,622,377 2,696,396 1,258,662	42,413,090 18,780,380 2,745,886 1,276,419	42,525,037 18,827,665 2,746,169 1,270,550	42,114,236 18,645,645 2,756,247 1,276,902	42,281,777 18,685,014 2,762,964 1,282,376	42,489,270 18,769,937 2,750,504 1,294,037	42,587,738 18,791,716 2,758,974 1,302,664	42,618,136 18,760,492 2,762,027 1,304,471	43,092,327 18,832,310 2,783,551 1,304,291	43,239,795 18,857,673 2,755,622 1,275,886	42,693,483 18,548,400 2,728,984 1,270,536
Transport Firm Transport Interruptible	9,058,789 10,082,382	9,088,795 10,002,238	9,083,870 10,055,692	9,032,567 9,321,189	9,063,474 8,604,976	9,085,752 10,300,474	9,097,680 10,269,872	9,106,671 10,304,141	9,089,086 10,272,679	9,161,526 10,236,295	9,042,682 10,276,048	9,066,783 10,338,739
Total	82,945,531	83,409,734	84,355,337	83,723,177	82,461,480	84,398,357	84,671,300	84,851,904	84,806,891	85,410,300	85,447,706	84,646,925
Average Customers Residential Continental Industrial Firm Interruptble	69,720 6,243 43 5	69,883 6,254 44 5	70,048 6,266 44 5	70,216 6,282 45 5	70,384 6,299 46 5	70,557 6,317 5	70,729 6,334 47 5	70,906 6,353 48 5	71,078 6,368 49 5	71,247 6,382 49 5	71,418 6,402 49 5	71,582 6,423 49 5
Transport Firm Transport Interruptible	81	511	24 11	25 11	26 11	27	21	28 11	52	90	00 II	30
Total	76,045	76,220	76,399	76,583	76,771	76,963	77,154	77,351	77,540	77,724	416'11	78,101
12 Month Use per Average Customer Residential Commercial Industrial Firm Interruptible	593 2,970 62,588 248,837	597 2,978 61,750 251,732	605 2,997 61,821 255,284	606 2,997 60,689 254,110	598 2,960 59,702 255,380	599 2,958 26,475	601 2,963 58,007 258,807	601 2,958 57,181 256,262	600 2,946 56,657 256,617	605 2,951 56,904 256,582	605 2,946 56,142 250,994	596 2,888 55,224 249,942
Transport Firm Transport Interruptible	393,860 909,689	384,034 902,458	373,310 907,280	361,303 840,435	351,980 775,223	342,859 929,366	333,860 926,605	325,238 929,697	316,142 919,941	310,560 909,893	305,668 913,426	305,622 918,999

NW Natural Washington Qtriy Results of Operations Monthiy Volumes, Customers, and

Monthly Volumes, Customers, and Use/Customer	2017	2017	2017	2017	2017	2017
	January	February	March	April	May	June
Volumes Residential Commendal	11,650,193	8,661,732 3 271 105	6,698,721 7 701 100	4,772,255	3,314,570 1 502 050	1,917,135
Locating of the second s	428,454	364,423	335,587	288,298	236,384	208,033
Interruptible	213,454	142,194	124,909	108,214	98,811	88,824
Transport Firm	1,123,050	911,622	933,482	877,184	767,162	689,924
I ransport interruptible	916,504	130,840	9/5/906	820,037	860,068	487'66/
Total	18,984,930	14,388,012	11,778,375	8,846,892	6,809,644	4,691,179
Customers Residential	72.798	210.57	73.182	F95 E7	73,492	73.656
Commercial	6,662	6,650	6,710	6,650	6,717	6,702
Industrial Firm	5	23	ß	51	23	ß
Interruptible	5	S	S	Ś	S	S
Transport Firm	8	R	8	R	8	8
Transport Interruptible	11	11	11	11	11	11
Total	79,557	79,761	066'64	80,140	80,307	80,456
lise per Customer Residentia	160	611	6	59	45	26
Commercial Industrial Eim	869 8 401	7 008	414 6 454	84 19	4 546 4 546	14/ 4 001
Interruptible	42,691	28,439	24,982	21,643	19,762	17,765
Transport Firm Transport Internuctible	37,435 83,319	30,387 66,986	31,116 82,234	29,239 74,603	25,572 80,969	22,997 72,662
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NW Natural Washington Qtriy Results of Operations Monthly Volumes, Customers, and Use/Customer

12 Months Ended

726 3,426 60,443 266,991 52,757,688 22,509,040 3,067,495 1,357,205 72,633 6,570 51 5 9,781,983 10,693,454 79,300 100,166,865 ମ୍ମ ≓ 326,066 957,623 52,588,174 22,446,870 3,052,032 1,355,107 9,734,296 10,723,222 102'668'66 72,449 6,550 51 5 79,096 726 3,427 60,337 266,578 8 ≓ 324,477 960,289 72,269 6,527 50 50 51,357,422 21,958,695 3,011,130 1,357,825 97,976,998 9,614,667 10,677,259 នដ 711 3,364 59,725 267,113 320,489 956,172 78,892 96,024,955 72,090 6,506 50 50,114,429 21,570,713 2,943,043 1,353,224 9,410,523 10,633,023 នដ 78,692 695 3,315 58,568 266,208 314,558 952,211 71,917 6,477 50 5 93,235,842 48,335,493 20,810,303 2,898,346 1,355,603 9,320,337 10,515,760 នដ 78,490 672 3,213 58,064 266,676 312,414 941,710 88,959,815 71,747 6,451 50 5 9,223,040 10,459,045 45,463,455 19,662,371 2,817,258 1,334,646 8 ⊒ 78,294 634 3,048 56,819 262,553 310,018 936,631 12 Month Use per Average Customer tesidential Transport Firm Transport Interruptible lransport Firm Fransport Interruptible ruptible Transport Firm Transport Interr Volumes Residential Commercial Industrial Firm Interruptible rerage Cust Total Total

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