

January 2019 Activity

January 2019

NW Natural
Washington Results of Operations
Monthly Summary

Total Operating Revenue
Total Rate Base
Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		22,693,491			2,260,317			20,433,174
		1,322,958,175			171,421,971			1,151,536,204
		1.72%			1.32%			1.77%

NW Natural
 Washington Quarterly Results of Operations Report

		January 2019								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary										
Sales of Gas										
480.1	Residential	68,183,543		68,183,543	6,833,126		6,833,126	61,350,417		61,350,417
481.1	Commercial	31,163,869		31,163,869	2,551,447		2,551,447	28,612,422		28,612,422
481.2	Industrial Firm	2,001,311		2,001,311	204,138		204,138	1,797,173		1,797,173
481.3	Interruptible	1,951,627		1,951,627	58,889		58,889	1,892,737		1,892,737
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		(6,350,996)	(6,350,996)		(348,339)	(348,339)		(6,002,657)	(6,002,657)
	Total Sales of Gas	103,300,349	(6,350,996)	96,949,353	9,647,600	(348,339)	9,299,262	93,652,749	(6,002,657)	87,650,091
Transportation Revenue										
489.12	Industrial Firm	1,242,517		1,242,517	141,701		141,701	1,100,815		1,100,815
489.13	Interruptible	665,959		665,959	82,228		82,228	583,730		583,730
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	14,897		14,897	0		0	14,897		14,897
	Total Transportation Revenue	1,923,372	0	1,923,372	223,930	0	223,930	1,699,442	0	1,699,442
495.6	Rate Adjustments - Amortizations	(4,579,956)		(4,579,956)	(593,726)		(593,726)	(3,986,230)		(3,986,230)
Miscellaneous Revenues										
487	Late Payment Charge	252,509		252,509	10,979		10,979	241,530		241,530
488.0	Seasonal Reconnect Fee	2,100		2,100	0		0	2,100		2,100
488.0	Delinquent Reconnect Fee	29,300		29,300	0		0	29,300		29,300
488.1	Returned Check Charge	11,775		11,775	1,065		1,065	10,710		10,710
488.3	Recon Charge CR During Office Hours	18,885		18,885	4,775		4,775	14,110		14,110
488.4	Field Collection Charge	33,565		33,565	3,405		3,405	30,160		30,160
488.5	Recon Charge CR After Office Hours	3,230		3,230	0		0	3,230		3,230
488.6	Recon Charge Seas During Office Hours	810		810	0		0	810		810
488.7	Recon Charge Seas After Office Hours	250		250	0		0	250		250
488.8	Automated Payment Charge	3,298		3,298	463		463	2,835		2,835
493.2	Rent - Utility Property		15,840	15,840		765	765		15,074	15,074
495.1	Meter Rentals	15,132		15,132	0		0	15,132		15,132
495.2	Other Gas Revenue - Miscellaneous	24,481		24,481	1,651		1,651	22,829		22,829
	Total Miscellaneous Revenues	395,334	15,840	411,173	22,338	765	23,103	372,996	15,074	388,070
	Total Operating Revenue	101,039,099	(6,335,157)	94,703,942	9,300,142	(347,574)	8,952,568	91,738,957	(5,987,583)	85,751,374
Cost of Gas										
804.7	WACOG Incurred	29,431,361		29,431,361	2,983,214		2,983,214	26,448,147		26,448,147
805.7	WACOG Deferred	(1,986,961)		(1,986,961)	(384,056)		(384,056)	(1,602,905)		(1,602,905)
804.6	Demand Incurred	6,597,777		6,597,777	706,622		706,622	5,891,155		5,891,155
805.8	Demand Deferred	5,201,844		5,201,844	573,096		573,096	4,628,748		4,628,748
805.4	Amortization of Gas Costs	(3,513,876)		(3,513,876)	(635,723)		(635,723)	(2,878,153)		(2,878,153)
	Total Cost of Gas	35,730,146	0	35,730,146	3,243,153	0	3,243,153	32,486,993	0	32,486,993
407.03	Environmental Expense			1,666,301			0			1,666,301
Detail	Operations & Maintenance	O&M	905,833	13,533,068	14,438,901	48,807	1,480,021	1,528,828	857,026	12,053,047
Other Taxes										
408.11	Property	1,838,848		1,838,848	151,902		151,902	1,686,946		1,686,946
408.12	Franchise	2,486,676		2,486,676	381,749		381,749	2,104,928		2,104,928
408.13	Payroll		587,108	587,108		61,235	61,235		525,873	525,873
408.14	Other	80,633		80,633	5,258		5,258	75,375		75,375
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	4,406,158	587,108	4,993,266	538,909	61,235	600,144	3,867,249	525,873	4,393,121
403.1	Depreciation		7,057,944	7,057,944		798,959	798,959		6,258,985	6,258,985
Income Taxes										
409.11	Federal Income Taxes			2,425,812			521,168			1,904,644
410.11	Federal Income Taxes - Deferred			4,609,112			0			4,609,112
411.42	Federal Income Tax Credit			(1,032,285)			(1)			(1,032,284)
409.12	Oregon Income Taxes			769,344			0			769,344
410.12	Oregon Income Taxes - Deferred			1,724,575			0			1,724,575
411.12	Oregon Income Tax Credit			(372,665)			0			(372,665)
	Total Income Taxes			8,123,893			521,167			7,602,726
	Total Operating Revenue Deductions	41,042,137	21,178,120	72,010,451	3,830,869	2,340,215	6,692,251	37,211,268	18,837,905	65,318,200
	Net Operating Income			22,693,491			2,260,317			20,433,174

January 2019

NW Natural
Washington Results of Operations
Monthly Summary

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Total
Rate Base								
101	Gross Plant			3,120,255,244			363,419,856	2,756,835,387
108.1X	Accumulated Depreciation			(1,358,113,208)			(141,748,907)	(1,216,364,301)
ADJ	Working Capital Allowance			7,397,206			773,008	6,624,198
117.X	Storage Gas - Cushion			18,503,986			1,948,470	16,555,516
186.XX	Leasehold Improvements			55,662			6,256	49,405
252.XX	Customer Contributions			(4,536,195)			(836,282)	(3,699,913)
283.XX	Deferred Taxes - Federal			(384,011,761)			(52,140,432)	(331,871,329)
283.XX	Deferred Taxes - State			(76,592,760)			0	(76,592,760)
Total Rate Base				1,322,958,175			171,421,971	1,151,536,204
Rate Of Return on Rate Base				1.72%			1.32%	1.77%

January 2019

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		88,682,253			7,229,892			81,452,361
		1,295,775,737			168,043,869			1,127,731,868
		6.84%			4.30%			7.22%

January 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		404,796,162	0	404,796,162	44,560,714	0	44,560,714	360,235,448	0	360,235,448
481.1	Commercial		198,866,978	0	198,866,978	17,333,938	0	17,333,938	181,533,041	0	181,533,041
481.2	Industrial Firm		20,679,750	0	20,679,750	1,903,279	0	1,903,279	18,776,471	0	18,776,471
481.3	Interruptible		18,568,365	0	18,568,365	520,816	0	520,816	18,047,549	0	18,047,549
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	2,150,349	2,150,349	0	493,718	493,718	0	1,656,631	1,656,631
Total Sales of Gas			642,911,255	2,150,349	645,061,604	64,318,746	493,718	64,812,464	578,592,508	1,656,631	580,249,139
Transportation Revenue											
489.12	Industrial Firm		12,002,442	0	12,002,442	1,423,838	0	1,423,838	10,578,603	0	10,578,603
489.13	Interruptible		7,717,128	0	7,717,128	937,891	0	937,891	6,779,237	0	6,779,237
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		2,293,633	0	2,293,633	0	0	0	2,293,633	0	2,293,633
Total Transportation Revenue			22,013,203	0	22,013,203	2,361,729	0	2,361,729	19,651,474	0	19,651,474
495.6	Rate Adjustments - Amortizations		(2,103,509)	0	(2,103,509)	(3,367,581)	0	(3,367,581)	1,264,072	0	1,264,072
Miscellaneous Revenues											
487	Late Payment Charge		2,019,174	0	2,019,174	88,277	0	88,277	1,930,897	0	1,930,897
488.0	Seasonal Reconnect Fee		14,150	0	14,150	0	0	0	14,150	0	14,150
488.0	Delinquent Reconnect Fee		262,610	0	262,610	800	0	800	261,810	0	261,810
488.1	Returned Check Charge		119,133	0	119,133	12,018	0	12,018	107,115	0	107,115
488.3	Recon Charge CR During Office Hours		262,355	0	262,355	18,975	0	18,975	243,380	0	243,380
488.4	Field Collection Charge		369,155	0	369,155	32,485	0	32,485	336,670	0	336,670
488.5	Recon Charge CR After Office Hours		36,850	0	36,850	31,350	0	31,350	5,500	0	5,500
488.6	Recon Charge Seas During Office Hours		9,215	0	9,215	545	0	545	8,670	0	8,670
488.7	Recon Charge Seas After Office Hours		1,430	0	1,430	1,100	0	1,100	330	0	330
488.8	Automated Payment Charge		38,530	0	38,530	5,458	0	5,458	33,073	0	33,073
493.2	Rent - Utility Property	B	0	790,659	790,659	0	9,105	9,105	0	781,555	781,555
495.1	Meter Rentals		184,657	0	184,657	16,588	0	16,588	168,069	0	168,069
495.2	Other Gas Revenue - Miscellaneous		1,698,474	0	1,698,474	38,739	0	38,739	1,659,735	0	1,659,735
Total Miscellaneous Revenues			5,015,731	790,659	5,806,391	246,334	9,105	255,439	4,769,398	781,555	5,550,952
Total Operating Revenue			667,836,680	2,941,008	670,777,688	63,559,229	502,822	64,062,051	604,277,451	2,438,186	606,715,637
Cost of Gas											
804.7	WACOG Incurred		195,583,327	0	195,583,327	18,465,679	0	18,465,679	177,117,647	0	177,117,647
805.7	WACOG Deferred		(1,790,603)	0	(1,790,603)	(296,247)	0	(296,247)	(1,494,355)	0	(1,494,355)
804.6	Demand Incurred		78,040,817	0	78,040,817	8,241,078	0	8,241,078	69,799,739	0	69,799,739
805.8	Demand Deferred		1,042,942	0	1,042,942	152,628	0	152,628	890,314	0	890,314
805.4	Amortization of Gas Costs		(19,528,878)	0	(19,528,878)	(3,158,825)	0	(3,158,825)	(16,370,053)	0	(16,370,053)
Total Cost of Gas			253,347,606	0	253,347,606	23,404,314	0	23,404,314	229,943,292	0	229,943,292
407.03	Environmental Expense				11,078,960			0			11,078,960
Detail	Operations & Maintenance	O&M	7,287,440	155,350,669	162,638,109	890,499	17,296,044	18,186,543	6,396,941	138,054,625	144,451,566
Other Taxes											
408.11	Property		21,893,632	0	21,893,632	1,498,137	0	1,498,137	20,395,495	0	20,395,495
408.12	Franchise		17,337,095	0	17,337,095	2,680,426	0	2,680,426	14,656,669	0	14,656,669
408.13	Payroll	C	0	6,363,532	6,363,532	0	667,644	667,644	0	5,695,887	5,695,887
408.14	Other		1,279,482	0	1,279,482	113,960	0	113,960	1,165,522	0	1,165,522
408.15	Regulatory		1,937,625	0	1,937,625	147,230	0	147,230	1,790,395	0	1,790,395
Total Other Taxes			42,447,834	6,363,532	48,811,366	4,439,754	667,644	5,107,398	38,008,081	5,695,887	43,703,968
403.1	Depreciation	D	0	83,968,618	83,968,618	0	9,166,841	9,166,841	0	74,801,778	74,801,778
Income Taxes											
409.11	Federal Income Taxes				5,480,248			971,772			4,508,476
410.11	Federal Income Taxes - Deferred				21,570,100			0			21,570,100
411.42	Federal Income Tax Credit				(10,457,989)			(4,709)			(10,453,280)
409.12	Oregon Income Taxes				3,841,162			0			3,841,162
410.12	Oregon Income Taxes - Deferred				7,917,456			0			7,917,456
411.12	Oregon Income Tax Credit				(6,100,201)			0			(6,100,201)
Total Income Taxes					22,250,776			967,063			21,283,713
Total Operating Revenue Deductions			303,082,880	245,682,819	582,095,435	28,734,566	27,130,529	56,832,159	274,348,314	218,552,290	525,263,276
Net Operating Income					88,682,253			7,229,892			81,452,361

January 2019

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Total
Rate Base								
101	Gross Plant			3,035,932,837			339,410,524	2,696,522,313
108.1X	Accumulated Depreciation			(1,337,801,682)			(136,660,135)	(1,201,141,547)
Adj	Working Capital Allowance			42,905,656			16,130,049	26,775,608
117.X	Storage Gas - Cushion			19,519,538			2,055,407	17,464,131
186.XX	Leasehold Improvements			156,830			17,628	139,202
252.XX	Customer Contributions			(4,332,922)			(769,173)	(3,563,749)
283.XX	Deferred Taxes - Federal			(384,011,761)			(52,140,432)	(331,871,329)
283.XX	Deferred Taxes - State			(76,592,760)			0	(76,592,760)
Total Rate Base				1,295,775,737			168,043,869	1,127,731,868
Rate Of Return on Rate Base				6.84%			4.30%	7.22%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended January 31, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 63,328	\$ 6,668	\$ 56,659
818	Compressor Station Expense	\$ 10,607	\$ 1,117	\$ 9,490
819	Compressor Station Fuel	\$ -	\$ -	\$ -
820	Measuring and Regulator Station Expense	\$ 276,937	\$ 29,045	\$ 247,892
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 16,066	\$ 1,692	\$ 14,374
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	\$ 389,513	\$ 40,899	\$ 348,614
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 7,961	\$ 838	\$ 7,123
	Total Other Storage Expense	\$ 7,961	\$ 838	\$ 7,123
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 121,886	\$ 12,835	\$ 109,051
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 77,830	\$ 8,196	\$ 69,635
	Total Liquified Natural Gas Expense	\$ 199,716	\$ 21,030	\$ 178,686
Total Natural Gas Storage				
		\$ 199,716	\$ 21,030	\$ 178,686
Transmission Expense				
Operation				
856	Mains Expense	\$ 85,960	\$ 1,677	\$ 84,282
Maintenance				
863	Maintenance of Mains	\$ 5,183	\$ 583	\$ 4,600
	Total Transmission Expense	\$ 91,142	\$ 2,260	\$ 88,883
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 316,403	\$ 26,766	\$ 289,637
874	Mains and Services Expense	\$ 940,423	\$ 104,933	\$ 835,490
875	Measuring and Regulator Station Expense - General	\$ 11,215	\$ 1,456	\$ 9,759
877	Measuring and Regulator Station Expense - City Gate	\$ 66,769	\$ 5,788	\$ 60,981
878	Meter and House Regulator Expense	\$ 587,499	\$ 65,567	\$ 521,931
879	Customer Installation Expense	\$ 943,329	\$ 105,718	\$ 837,611
880	Other Expense	\$ 77,527	\$ 5,666	\$ 71,861
881	Rents	\$ 10,018	\$ 1,514	\$ 8,504
Maintenance				
885	Supervision and Engineering	\$ 438,326	\$ 25,987	\$ 412,339
887	Mains	\$ 284,625	\$ 3,139	\$ 281,487
889	Measuring and Regulator Station Expense - General	\$ 192,419	\$ 17,321	\$ 175,098
891	Measuring and Regulator Station Expense - City Gate	\$ 10,629	\$ 901	\$ 9,728
892	Services	\$ 69,695	\$ 2,179	\$ 67,515
893	Meters and House Regulators	\$ 325,364	\$ 33,455	\$ 291,908
894	Other Equipment	\$ 1,927	\$ 176	\$ 1,751
	Total Distribution Expense	\$ 4,276,167	\$ 400,567	\$ 3,875,600
Customer Accounts Expense				
Operation				
901	Supervision	\$ 161,725	\$ 18,097	\$ 143,628

902	Meter Reading Expenses	\$ 78,701	\$ 8,807	\$ 69,894
903	Customer Records and Collection Expense	\$ 1,532,016	\$ 170,541	\$ 1,361,474
904	Uncollectible Accounts	\$ 110,043	\$ 12,522	\$ 97,521
	Total Customer Accounts Expense	\$ 1,882,484	\$ 209,967	\$ 1,672,518
Customer Service and Informational				
	Operation			
907	Supervision	\$ 371	\$ 42	\$ 329
908	Customer Assistance Expense	\$ 256,419	\$ 21,207	\$ 235,211
909	Customer Information Expense	\$ 128,690	\$ 14,400	\$ 114,289
910	Miscellaneous Customer Service Expense	\$ 19,015	\$ 2,145	\$ 16,870
	Total Customer Service and Informational	\$ 404,495	\$ 37,795	\$ 366,700
Sales Expense				
	Operation			
911	Supervision	\$ 13,730	\$ 1,536	\$ 12,194
912	Demonstration and Selling Expense	\$ 259,341	\$ 29,029	\$ 230,312
913	Advertising	\$ 32,588	\$ 3,647	\$ 28,941
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 305,659	\$ 34,212	\$ 271,447
Administrative and General Expense				
	Operation			
921	Office Supplies and Expense	\$ 5,252,450	\$ 624,236	\$ 4,628,214
922	Administrative Expenses Transferred - Credit	\$ (1,789,876)	\$ (220,218)	\$ (1,569,658)
924	Property Insurance Premium	\$ 288,290	\$ 32,404	\$ 255,886
925	Injuries and Damages	\$ 4,974	\$ 559	\$ 4,415
926	Employee Pensions and Benefits	\$ 1,539,512	\$ 166,618	\$ 1,372,895
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 833,050	\$ 93,635	\$ 739,415
931	Rents	\$ 393,788	\$ 44,262	\$ 349,526
	Maintenance			
935	Maintenance of General Plant	\$ 359,575	\$ 39,764	\$ 319,811
	Total Administrative and General Expense	\$ 6,881,763	\$ 781,260	\$ 6,100,503
	Total Operations and Maintenance Expense	<u>\$ 14,438,901</u>	<u>\$ 1,528,828</u>	<u>\$ 12,910,073</u>

**NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended January 31, 2019**

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	JAN	JAN	JAN	JAN	JAN	JAN	JAN	JAN	JAN	
	\$ -	\$ 63,327.71	\$ 63,327.71	\$ -	\$ 6,668.41	\$ 6,668.41	\$ -	\$ 56,659.30	\$ 56,659.30	Firm Sales Volumes Total
816 Wells Expense Total	\$ -	\$ 63,327.71	\$ 63,327.71	\$ -	\$ 6,668.41	\$ 6,668.41	\$ -	\$ 56,659.30	\$ 56,659.30	Firm Sales Volumes Total
	\$ -	\$ 10,606.79	\$ 10,606.79	\$ -	\$ 1,116.89	\$ 1,116.89	\$ -	\$ 9,489.90	\$ 9,489.90	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 10,606.79	\$ 10,606.79	\$ -	\$ 1,116.89	\$ 1,116.89	\$ -	\$ 9,489.90	\$ 9,489.90	
	\$ 402.78	\$ -	\$ 402.78	\$ -	\$ -	\$ -	\$ 402.78	\$ -	\$ 402.78	Direct-OR Total
	\$ -	\$ 272,956.90	\$ 272,956.90	\$ -	\$ 28,742.36	\$ 28,742.36	\$ -	\$ 244,214.54	\$ 244,214.54	Firm Sales Volumes Total
	\$ -	\$ 3,577.69	\$ 3,577.69	\$ -	\$ 302.67	\$ 302.67	\$ -	\$ 3,275.02	\$ 3,275.02	Sendout Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 402.78	\$ 276,534.59	\$ 276,937.37	\$ -	\$ 29,045.03	\$ 29,045.03	\$ 402.78	\$ 247,489.56	\$ 247,892.34	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ 16,065.70	\$ 16,065.70	\$ -	\$ 1,691.72	\$ 1,691.72	\$ -	\$ 14,373.98	\$ 14,373.98	Firm Sales Volumes Total
832 Wells Expense Total	\$ -	\$ 16,065.70	\$ 16,065.70	\$ -	\$ 1,691.72	\$ 1,691.72	\$ -	\$ 14,373.98	\$ 14,373.98	
	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20	Firm Sales Volumes Total
834 Compressor Expense Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20	
	\$ -	\$ 7,960.93	\$ 7,960.93	\$ -	\$ 838.29	\$ 838.29	\$ -	\$ 7,122.64	\$ 7,122.64	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 7,960.93	\$ 7,960.93	\$ -	\$ 838.29	\$ 838.29	\$ -	\$ 7,122.64	\$ 7,122.64	
	\$ -	\$ 121,885.91	\$ 121,885.91	\$ -	\$ 12,834.59	\$ 12,834.59	\$ -	\$ 109,051.32	\$ 109,051.32	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 121,885.91	\$ 121,885.91	\$ -	\$ 12,834.59	\$ 12,834.59	\$ -	\$ 109,051.32	\$ 109,051.32	
	\$ -	\$ 77,830.47	\$ 77,830.47	\$ -	\$ 8,195.55	\$ 8,195.55	\$ -	\$ 69,634.92	\$ 69,634.92	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 77,830.47	\$ 77,830.47	\$ -	\$ 8,195.55	\$ 8,195.55	\$ -	\$ 69,634.92	\$ 69,634.92	
	\$ -	\$ 6,302.68	\$ 6,302.68	\$ -	\$ 708.42	\$ 708.42	\$ -	\$ 5,594.26	\$ 5,594.26	3-factor Total
	\$ 6,230.00	\$ -	\$ 6,230.00	\$ -	\$ -	\$ -	\$ 6,230.00	\$ -	\$ 6,230.00	Direct-OR Total
	\$ -	\$ 1,503.92	\$ 1,503.92	\$ -	\$ 127.23	\$ 127.23	\$ -	\$ 1,376.69	\$ 1,376.69	Sendout Volumes Total
	\$ -	\$ 71,923.02	\$ 71,923.02	\$ -	\$ 841.50	\$ 841.50	\$ -	\$ 71,081.52	\$ 71,081.52	Transmission Total
856 Mains Expense Total	\$ 6,230.00	\$ 79,729.62	\$ 85,959.62	\$ -	\$ 1,677.15	\$ 1,677.15	\$ 6,230.00	\$ 78,052.47	\$ 84,282.47	
	\$ -	\$ 5,182.86	\$ 5,182.86	\$ -	\$ 582.55	\$ 582.55	\$ -	\$ 4,600.31	\$ 4,600.31	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSMISSION Total
863 Maintenance of Mains Total	\$ -	\$ 5,182.86	\$ 5,182.86	\$ -	\$ 582.55	\$ 582.55	\$ -	\$ 4,600.31	\$ 4,600.31	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 316,379.08	\$ 316,379.08	\$ -	\$ 26,765.67	\$ 26,765.67	\$ -	\$ 289,613.41	\$ 289,613.41	Sendout Volumes Total
	\$ -	\$ 24.04	\$ 24.04	\$ -	\$ 0.28	\$ 0.28	\$ -	\$ 23.76	\$ 23.76	Transmission Total
870 Supervision and Engineering Total	\$ -	\$ 316,403.12	\$ 316,403.12	\$ -	\$ 26,765.95	\$ 26,765.95	\$ -	\$ 289,637.17	\$ 289,637.17	
	\$ -	\$ 247,060.53	\$ 247,060.53	\$ -	\$ 27,769.60	\$ 27,769.60	\$ -	\$ 219,290.93	\$ 219,290.93	3-factor Total
	\$ -	\$ 334,855.19	\$ 334,855.19	\$ -	\$ 37,470.30	\$ 37,470.30	\$ -	\$ 297,384.89	\$ 297,384.89	Customers-All Total
	\$ 236,533.14	\$ -	\$ 236,533.14	\$ -	\$ -	\$ -	\$ 236,533.14	\$ -	\$ 236,533.14	Direct-OR Total
	\$ 36,222.41	\$ -	\$ 36,222.41	\$ 36,222.41	\$ -	\$ 36,222.41	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 45,715.47	\$ 45,715.47	\$ -	\$ 2,981.43	\$ 2,981.43	\$ -	\$ 42,734.04	\$ 42,734.04	Perimeter Total
	\$ -	\$ 288.64	\$ 288.64	\$ -	\$ 24.42	\$ 24.42	\$ -	\$ 264.22	\$ 264.22	Sendout Volumes Total
	\$ -	\$ 39,747.99	\$ 39,747.99	\$ -	\$ 465.05	\$ 465.05	\$ -	\$ 39,282.94	\$ 39,282.94	Transmission Total
874 Mains and Services Expense Total	\$ 272,755.55	\$ 667,667.82	\$ 940,423.37	\$ 36,222.41	\$ 68,710.80	\$ 104,933.21	\$ 236,533.14	\$ 598,957.02	\$ 835,490.16	
	\$ -	\$ 585.76	\$ 585.76	\$ -	\$ 65.84	\$ 65.84	\$ -	\$ 519.92	\$ 519.92	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ (771.78)	\$ (771.78)	\$ -	\$ (65.29)	\$ (65.29)	\$ -	\$ (706.49)	\$ (706.49)	Sendout Volumes Total
	\$ -	\$ 11,401.46	\$ 11,401.46	\$ -	\$ 1,455.51	\$ 1,455.51	\$ -	\$ 9,945.95	\$ 9,945.95	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 11,215.44	\$ 11,215.44	\$ -	\$ 1,456.06	\$ 1,456.06	\$ -	\$ 9,759.38	\$ 9,759.38	
	\$ -	\$ 2,857.22	\$ 2,857.22	\$ -	\$ 321.15	\$ 321.15	\$ -	\$ 2,536.07	\$ 2,536.07	3-factor Total
	\$ -	\$ 2,191.39	\$ 2,191.39	\$ -	\$ 245.22	\$ 245.22	\$ -	\$ 1,946.17	\$ 1,946.17	Customers-All Total
	\$ -	\$ 61,720.59	\$ 61,720.59	\$ -	\$ 5,221.56	\$ 5,221.56	\$ -	\$ 56,499.03	\$ 56,499.03	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 66,769.20	\$ 66,769.20	\$ -	\$ 5,787.93	\$ 5,787.93	\$ -	\$ 60,981.27	\$ 60,981.27	
	\$ -	\$ 583,553.37	\$ 583,553.37	\$ -	\$ 65,299.62	\$ 65,299.62	\$ -	\$ 518,253.75	\$ 518,253.75	Customers-All Total
	\$ -	\$ 939.05	\$ 939.05	\$ -	\$ 78.97	\$ 78.97	\$ -	\$ 860.08	\$ 860.08	Customers-Ind Total
	\$ 776.85	\$ -	\$ 776.85	\$ -	\$ -	\$ -	\$ 776.85	\$ -	\$ 776.85	Direct-OR Total

	\$ -	\$ 2,229.41	\$ 2,229.41	\$ -	\$ 188.61	\$ 188.61	\$ -	\$ 2,040.80	\$ 2,040.80	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
878 Meter and House Regulator Expense Total	\$ 776.85	\$ 586,721.83	\$ 587,498.68	\$ -	\$ 65,567.20	\$ 65,567.20	\$ 776.85	\$ 521,154.63	\$ 521,931.48	
	\$ -	\$ 12,377.14	\$ 12,377.14	\$ -	\$ 1,391.19	\$ 1,391.19	\$ -	\$ 10,985.95	\$ 10,985.95	3-factor Total
	\$ -	\$ 916,197.06	\$ 916,197.06	\$ -	\$ 102,522.45	\$ 102,522.45	\$ -	\$ 813,674.61	\$ 813,674.61	Customers-All Total
	\$ 11,032.20	\$ -	\$ 11,032.20	\$ -	\$ -	\$ -	\$ 11,032.20	\$ -	\$ 11,032.20	Direct-OR Total
	\$ 1,670.59	\$ -	\$ 1,670.59	\$ 1,670.59	\$ -	\$ 1,670.59	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 2,051.74	\$ 2,051.74	\$ -	\$ 133.81	\$ 133.81	\$ -	\$ 1,917.93	\$ 1,917.93	Perimeter Total
879 Customer Installation Expense Total	\$ 12,702.79	\$ 930,625.94	\$ 943,328.73	\$ 1,670.59	\$ 104,047.45	\$ 105,718.04	\$ 11,032.20	\$ 826,578.49	\$ 837,610.69	
	\$ -	\$ 10,263.57	\$ 10,263.57	\$ -	\$ 1,153.63	\$ 1,153.63	\$ -	\$ 9,109.94	\$ 9,109.94	3-factor Total
	\$ -	\$ 25,289.09	\$ 25,289.09	\$ -	\$ 2,829.85	\$ 2,829.85	\$ -	\$ 22,459.24	\$ 22,459.24	customers-all Total
	\$ -	\$ 374.56	\$ 374.56	\$ -	\$ 31.50	\$ 31.50	\$ -	\$ 343.06	\$ 343.06	customers-ind Total
	\$ 22,301.97	\$ -	\$ 22,301.97	\$ -	\$ -	\$ -	\$ 22,301.97	\$ -	\$ 22,301.97	Direct-OR Total
	\$ 230.16	\$ -	\$ 230.16	\$ 230.16	\$ -	\$ 230.16	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 4,002.33	\$ 4,002.33	\$ -	\$ 261.02	\$ 261.02	\$ -	\$ 3,741.31	\$ 3,741.31	Perimeter Total
	\$ -	\$ 13,494.20	\$ 13,494.20	\$ -	\$ 1,141.61	\$ 1,141.61	\$ -	\$ 12,352.59	\$ 12,352.59	Sendout Volumes Total
	\$ -	\$ 1,571.11	\$ 1,571.11	\$ -	\$ 18.38	\$ 18.38	\$ -	\$ 1,552.73	\$ 1,552.73	Transmission Total
880 Other Expense Total	\$ 22,532.13	\$ 54,994.86	\$ 77,526.99	\$ 230.16	\$ 5,435.99	\$ 5,666.15	\$ 22,301.97	\$ 49,558.87	\$ 71,860.84	
	\$ -	\$ 7,239.95	\$ 7,239.95	\$ -	\$ 813.77	\$ 813.77	\$ -	\$ 6,426.18	\$ 6,426.18	3-factor Total
	\$ -	\$ 2,777.78	\$ 2,777.78	\$ -	\$ 700.28	\$ 700.28	\$ -	\$ 2,077.50	\$ 2,077.50	Customers-The Dalles Total
881 Rents Total	\$ -	\$ 10,017.73	\$ 10,017.73	\$ -	\$ 1,514.05	\$ 1,514.05	\$ -	\$ 8,503.68	\$ 8,503.68	
	\$ -	\$ 199,036.15	\$ 199,036.15	\$ -	\$ 22,371.66	\$ 22,371.66	\$ -	\$ 176,664.49	\$ 176,664.49	3-factor Total
	\$ 217,482.28	\$ -	\$ 217,482.28	\$ -	\$ -	\$ -	\$ 217,482.28	\$ -	\$ 217,482.28	Direct-OR Total
	\$ 3,020.79	\$ -	\$ 3,020.79	\$ 3,020.79	\$ -	\$ 3,020.79	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 7,006.24	\$ 7,006.24	\$ -	\$ 456.93	\$ 456.93	\$ -	\$ 6,549.31	\$ 6,549.31	Perimeter Total
	\$ -	\$ 11,780.34	\$ 11,780.34	\$ -	\$ 137.83	\$ 137.83	\$ -	\$ 11,642.51	\$ 11,642.51	Transmission Total
885 Supervision and Engineering Total	\$ 220,503.07	\$ 217,822.73	\$ 438,325.80	\$ 3,020.79	\$ 22,966.42	\$ 25,987.21	\$ 217,482.28	\$ 194,856.31	\$ 412,338.59	
	\$ -	\$ 1,927.85	\$ 1,927.85	\$ -	\$ 216.69	\$ 216.69	\$ -	\$ 1,711.16	\$ 1,711.16	3-factor Total
	\$ 270,686.09	\$ -	\$ 270,686.09	\$ -	\$ -	\$ -	\$ 270,686.09	\$ -	\$ 270,686.09	Direct-OR Total
	\$ 2,358.57	\$ -	\$ 2,358.57	\$ 2,358.57	\$ -	\$ 2,358.57	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 8,414.55	\$ 8,414.55	\$ -	\$ 548.77	\$ 548.77	\$ -	\$ 7,865.78	\$ 7,865.78	Perimeter Total
	\$ -	\$ 1,238.22	\$ 1,238.22	\$ -	\$ 14.49	\$ 14.49	\$ -	\$ 1,223.73	\$ 1,223.73	Transmission Total
887 Mains Total	\$ 273,044.66	\$ 11,580.62	\$ 284,625.28	\$ 2,358.57	\$ 779.95	\$ 3,138.52	\$ 270,686.09	\$ 10,800.67	\$ 281,486.76	
	\$ -	\$ 1,850.25	\$ 1,850.25	\$ -	\$ 207.97	\$ 207.97	\$ -	\$ 1,642.28	\$ 1,642.28	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 167,552.05	\$ 167,552.05	\$ -	\$ 14,174.90	\$ 14,174.90	\$ -	\$ 153,377.15	\$ 153,377.15	Sendout Volumes Total
	\$ -	\$ 23,017.03	\$ 23,017.03	\$ -	\$ 2,938.35	\$ 2,938.35	\$ -	\$ 20,078.68	\$ 20,078.68	Telemetry Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
889 Measuring and Regulator Station Expense - General Total	\$ -	\$ 192,419.33	\$ 192,419.33	\$ -	\$ 17,321.23	\$ 17,321.23	\$ -	\$ 175,098.10	\$ 175,098.10	
	\$ -	\$ 55.17	\$ 55.17	\$ -	\$ 6.20	\$ 6.20	\$ -	\$ 48.97	\$ 48.97	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	direct-or Total
	\$ -	\$ 10,573.48	\$ 10,573.48	\$ -	\$ 894.52	\$ 894.52	\$ -	\$ 9,678.96	\$ 9,678.96	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 10,628.65	\$ 10,628.65	\$ -	\$ 900.72	\$ 900.72	\$ -	\$ 9,727.93	\$ 9,727.93	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ 52,508.03	\$ -	\$ 52,508.03	\$ -	\$ -	\$ -	\$ 52,508.03	\$ -	\$ 52,508.03	Direct-OR Total
	\$ 955.76	\$ -	\$ 955.76	\$ 955.76	\$ -	\$ 955.76	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 5,483.97	\$ 5,483.97	\$ -	\$ 357.65	\$ 357.65	\$ -	\$ 5,126.32	\$ 5,126.32	Perimeter Total
	\$ -	\$ 10,154.50	\$ 10,154.50	\$ -	\$ 859.07	\$ 859.07	\$ -	\$ 9,295.43	\$ 9,295.43	Sendout Volumes Total
	\$ -	\$ 592.24	\$ 592.24	\$ -	\$ 6.93	\$ 6.93	\$ -	\$ 585.31	\$ 585.31	Transmission Total
892 Services Total	\$ 53,463.79	\$ 16,230.71	\$ 69,694.50	\$ 955.76	\$ 1,223.65	\$ 2,179.41	\$ 52,508.03	\$ 15,007.06	\$ 67,515.09	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 193,208.27	\$ 193,208.27	\$ -	\$ 21,620.01	\$ 21,620.01	\$ -	\$ 171,588.26	\$ 171,588.26	Customers-All Total
	\$ -	\$ 5,841.00	\$ 5,841.00	\$ -	\$ 602.79	\$ 602.79	\$ -	\$ 5,238.21	\$ 5,238.21	Customers-Comm Total
	\$ -	\$ 10,658.50	\$ 10,658.50	\$ -	\$ 896.38	\$ 896.38	\$ -	\$ 9,762.12	\$ 9,762.12	Customers-Ind Total
	\$ -	\$ 18,830.90	\$ 18,830.90	\$ -	\$ 2,124.13	\$ 2,124.13	\$ -	\$ 16,706.77	\$ 16,706.77	Customers-Res Total
	\$ 165.17	\$ -	\$ 165.17	\$ -	\$ -	\$ -	\$ 165.17	\$ -	\$ 165.17	direct-or Total
	\$ -	\$ 97,135.92	\$ 97,135.92	\$ -	\$ 8,217.70	\$ 8,217.70	\$ -	\$ 88,918.22	\$ 88,918.22	Sendout Volumes Total
	\$ -	\$ (475.83)	\$ (475.83)	\$ -	\$ (5.57)	\$ (5.57)	\$ -	\$ (470.26)	\$ (470.26)	Transmission Total

893 Meters and House Regulators Total	\$ 165.17	\$ 325,198.76	\$ 325,363.93	\$ -	\$ 33,455.43	\$ 33,455.43	\$ 165.17	\$ 291,743.33	\$ 291,908.50	
	\$ -	\$ 1,523.26	\$ 1,523.26	\$ -	\$ 171.21	\$ 171.21	\$ -	\$ 1,352.05	\$ 1,352.05	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	direct-or Total
	\$ -	\$ 403.28	\$ 403.28	\$ -	\$ 4.72	\$ 4.72	\$ -	\$ 398.56	\$ 398.56	Transmission Total
894 Other Equipment Total	\$ -	\$ 1,926.54	\$ 1,926.54	\$ -	\$ 175.93	\$ 175.93	\$ -	\$ 1,750.61	\$ 1,750.61	
	\$ -	\$ 161,724.78	\$ 161,724.78	\$ -	\$ 18,097.00	\$ 18,097.00	\$ -	\$ 143,627.78	\$ 143,627.78	Customers-All Total
901 Supervision Total	\$ -	\$ 161,724.78	\$ 161,724.78	\$ -	\$ 18,097.00	\$ 18,097.00	\$ -	\$ 143,627.78	\$ 143,627.78	
	\$ -	\$ 78,700.97	\$ 78,700.97	\$ -	\$ 8,806.64	\$ 8,806.64	\$ -	\$ 69,894.33	\$ 69,894.33	customers-all Total
902 Meter Reading Expenses Total	\$ -	\$ 78,700.97	\$ 78,700.97	\$ -	\$ 8,806.64	\$ 8,806.64	\$ -	\$ 69,894.33	\$ 69,894.33	
	\$ -	\$ 10,390.54	\$ 10,390.54	\$ -	\$ 1,167.90	\$ 1,167.90	\$ -	\$ 9,222.64	\$ 9,222.64	3-factor Total
	\$ -	\$ 1,492,329.98	\$ 1,492,329.98	\$ -	\$ 166,991.72	\$ 166,991.72	\$ -	\$ 1,325,338.26	\$ 1,325,338.26	customers-all Total
	\$ -	\$ 28,318.71	\$ 28,318.71	\$ -	\$ 2,381.60	\$ 2,381.60	\$ -	\$ 25,937.11	\$ 25,937.11	Customers-Ind Total
	\$ 976.29	\$ -	\$ 976.29	\$ -	\$ -	\$ -	\$ 976.29	\$ -	\$ 976.29	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ 976.29	\$ 1,531,039.23	\$ 1,532,015.52	\$ -	\$ 170,541.22	\$ 170,541.22	\$ 976.29	\$ 1,360,498.01	\$ 1,361,474.30	
	\$ -	\$ (4,145.00)	\$ (4,145.00)	\$ -	\$ (463.83)	\$ (463.83)	\$ -	\$ (3,681.17)	\$ (3,681.17)	Customers-All Total
	\$ -	\$ 14,516.92	\$ 14,516.92	\$ -	\$ 1,498.15	\$ 1,498.15	\$ -	\$ 13,018.77	\$ 13,018.77	Customers-Comm Total
	\$ -	\$ 2,228.83	\$ 2,228.83	\$ -	\$ 187.44	\$ 187.44	\$ -	\$ 2,041.39	\$ 2,041.39	Customers-Ind Total
	\$ -	\$ 100,177.96	\$ 100,177.96	\$ -	\$ 11,300.07	\$ 11,300.07	\$ -	\$ 88,877.89	\$ 88,877.89	Customers-Res Total
	\$ (2,735.59)	\$ -	\$ (2,735.59)	\$ -	\$ -	\$ -	\$ (2,735.59)	\$ -	\$ (2,735.59)	Direct-OR Total
904 Uncollectible Accounts Total	\$ (2,735.59)	\$ 112,778.71	\$ 110,043.12	\$ -	\$ 12,521.84	\$ 12,521.84	\$ (2,735.59)	\$ 100,256.87	\$ 97,521.28	
	\$ -	\$ 371.29	\$ 371.29	\$ -	\$ 41.88	\$ 41.88	\$ -	\$ 329.41	\$ 329.41	Customers-Res Total
907 Supervision Total	\$ -	\$ 371.29	\$ 371.29	\$ -	\$ 41.88	\$ 41.88	\$ -	\$ 329.41	\$ 329.41	
	\$ -	\$ 917.50	\$ 917.50	\$ -	\$ 103.13	\$ 103.13	\$ -	\$ 814.37	\$ 814.37	3-Factor Total
	\$ -	\$ 159,770.98	\$ 159,770.98	\$ -	\$ 17,878.37	\$ 17,878.37	\$ -	\$ 141,892.61	\$ 141,892.61	Customers-All Total
	\$ -	\$ 89,474.95	\$ 89,474.95	\$ -	\$ 7,524.84	\$ 7,524.84	\$ -	\$ 81,950.11	\$ 81,950.11	Customers-Ind Total
	\$ -	\$ 11,953.66	\$ 11,953.66	\$ -	\$ 1,348.37	\$ 1,348.37	\$ -	\$ 10,605.29	\$ 10,605.29	Customers-Res Total
	\$ (50.96)	\$ -	\$ (50.96)	\$ -	\$ -	\$ -	\$ (50.96)	\$ -	\$ (50.96)	Direct-OR Total
	\$ (5,647.24)	\$ -	\$ (5,647.24)	\$ (5,647.24)	\$ -	\$ (5,647.24)	\$ -	\$ -	\$ -	direct-wa Total
908 Customer Assistance Expense Total	\$ (5,698.20)	\$ 262,117.09	\$ 256,418.89	\$ (5,647.24)	\$ 26,854.72	\$ 21,207.48	\$ (50.96)	\$ 235,262.37	\$ 235,211.41	
	\$ -	\$ 128,689.79	\$ 128,689.79	\$ -	\$ 14,400.39	\$ 14,400.39	\$ -	\$ 114,289.40	\$ 114,289.40	Customers-All Total
909 Customer Information Expense Total	\$ -	\$ 128,689.79	\$ 128,689.79	\$ -	\$ 14,400.39	\$ 14,400.39	\$ -	\$ 114,289.40	\$ 114,289.40	
	\$ -	\$ 19,014.69	\$ 19,014.69	\$ -	\$ 2,144.86	\$ 2,144.86	\$ -	\$ 16,869.83	\$ 16,869.83	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 19,014.69	\$ 19,014.69	\$ -	\$ 2,144.86	\$ 2,144.86	\$ -	\$ 16,869.83	\$ 16,869.83	
	\$ -	\$ 13,729.90	\$ 13,729.90	\$ -	\$ 1,536.38	\$ 1,536.38	\$ -	\$ 12,193.52	\$ 12,193.52	Customers-All Total
911 Supervision Total	\$ -	\$ 13,729.90	\$ 13,729.90	\$ -	\$ 1,536.38	\$ 1,536.38	\$ -	\$ 12,193.52	\$ 12,193.52	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 249,309.26	\$ 249,309.26	\$ -	\$ 27,897.71	\$ 27,897.71	\$ -	\$ 221,411.55	\$ 221,411.55	Customers-All Total
	\$ -	\$ 10,031.96	\$ 10,031.96	\$ -	\$ 1,131.61	\$ 1,131.61	\$ -	\$ 8,900.35	\$ 8,900.35	CUSTOMERS-RES Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ -	\$ 259,341.22	\$ 259,341.22	\$ -	\$ 29,029.31	\$ 29,029.31	\$ -	\$ 230,311.91	\$ 230,311.91	
	\$ -	\$ 32,587.94	\$ 32,587.94	\$ -	\$ 3,646.59	\$ 3,646.59	\$ -	\$ 28,941.35	\$ 28,941.35	Customers-All Total
913 Advertising Total	\$ -	\$ 32,587.94	\$ 32,587.94	\$ -	\$ 3,646.59	\$ 3,646.59	\$ -	\$ 28,941.35	\$ 28,941.35	
	\$ -	\$ 4,669,494.46	\$ 4,669,494.46	\$ -	\$ 524,851.18	\$ 524,851.18	\$ -	\$ 4,144,643.28	\$ 4,144,643.28	3-factor Total
	\$ -	\$ 128,138.45	\$ 128,138.45	\$ -	\$ 14,338.69	\$ 14,338.69	\$ -	\$ 113,799.76	\$ 113,799.76	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 9,752.15	\$ 9,752.15	\$ -	\$ 1,100.04	\$ 1,100.04	\$ -	\$ 8,652.11	\$ 8,652.11	Customers-Res Total
	\$ 81.21	\$ -	\$ 81.21	\$ -	\$ -	\$ -	\$ 81.21	\$ -	\$ 81.21	Direct-OR Total
	\$ 5,647.24	\$ -	\$ 5,647.24	\$ 5,647.24	\$ -	\$ 5,647.24	\$ -	\$ -	\$ -	direct-wa Total
	\$ -	\$ 280,025.50	\$ 280,025.50	\$ -	\$ 30,144.75	\$ 30,144.75	\$ -	\$ 249,880.75	\$ 249,880.75	Employee Cost Total
	\$ -	\$ 161,138.31	\$ 161,138.31	\$ -	\$ 48,341.49	\$ 48,341.49	\$ -	\$ 112,796.82	\$ 112,796.82	Regulatory Total
	\$ -	\$ (2,110.00)	\$ (2,110.00)	\$ -	\$ (211.00)	\$ (211.00)	\$ -	\$ (1,899.00)	\$ (1,899.00)	Sales Volumes Total
	\$ -	\$ 283.05	\$ 283.05	\$ -	\$ 23.95	\$ 23.95	\$ -	\$ 259.10	\$ 259.10	Sendout Volumes Total
921 Office Supplies and Expense Total	\$ 5,728.45	\$ 5,246,721.92	\$ 5,252,450.37	\$ 5,647.24	\$ 618,589.10	\$ 624,236.34	\$ 81.21	\$ 4,628,132.82	\$ 4,628,214.03	
	\$ -	\$ (41,884.78)	\$ (41,884.78)	\$ -	\$ (4,707.85)	\$ (4,707.85)	\$ -	\$ (37,176.93)	\$ (37,176.93)	3-Factor Total
	\$ -	\$ (1,160,883.00)	\$ (1,160,883.00)	\$ -	\$ (152,307.85)	\$ (152,307.85)	\$ -	\$ (1,008,575.15)	\$ (1,008,575.15)	Admin Tran Total
	\$ -	\$ (587,107.87)	\$ (587,107.87)	\$ -	\$ (63,202.16)	\$ (63,202.16)	\$ -	\$ (523,905.71)	\$ (523,905.71)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,789,875.65)	\$ (1,789,875.65)	\$ -	\$ (220,217.86)	\$ (220,217.86)	\$ -	\$ (1,569,657.79)	\$ (1,569,657.79)	
	\$ -	\$ 288,289.81	\$ 288,289.81	\$ -	\$ 32,403.77	\$ 32,403.77	\$ -	\$ 255,886.04	\$ 255,886.04	3-factor Total
924 Property Insurance Premium Total	\$ -	\$ 288,289.81	\$ 288,289.81	\$ -	\$ 32,403.77	\$ 32,403.77	\$ -	\$ 255,886.04	\$ 255,886.04	

	\$	-	\$	4,973.85	\$	4,973.85	\$	-	\$	559.06	\$	559.06	\$	-	\$	4,414.79	\$	4,414.79	3-factor Total
925 Injuries and Damages Total	\$	-	\$	4,973.85	\$	4,973.85	\$	-	\$	559.06	\$	559.06	\$	-	\$	4,414.79	\$	4,414.79	
	\$	-	\$	202,449.72	\$	202,449.72	\$	-	\$	22,755.35	\$	22,755.35	\$	-	\$	179,694.37	\$	179,694.37	3-Factor Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	DIRECT-OR Total
	\$	-	\$	1,336,308.74	\$	1,336,308.74	\$	-	\$	143,853.64	\$	143,853.64	\$	-	\$	1,192,455.10	\$	1,192,455.10	Employee Cost Total
	\$	-	\$	754.00	\$	754.00	\$	-	\$	8.82	\$	8.82	\$	-	\$	745.18	\$	745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$	-	\$	1,539,512.46	\$	1,539,512.46	\$	-	\$	166,617.81	\$	166,617.81	\$	-	\$	1,372,894.65	\$	1,372,894.65	
	\$	-	\$	833,049.73	\$	833,049.73	\$	-	\$	93,634.79	\$	93,634.79	\$	-	\$	739,414.94	\$	739,414.94	3-factor Total
930 Miscellaneous General Expense Total	\$	-	\$	833,049.73	\$	833,049.73	\$	-	\$	93,634.79	\$	93,634.79	\$	-	\$	739,414.94	\$	739,414.94	
	\$	-	\$	393,787.60	\$	393,787.60	\$	-	\$	44,261.73	\$	44,261.73	\$	-	\$	349,525.87	\$	349,525.87	3-FACTOR Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Customers-All Total
931 Rents Total	\$	-	\$	393,787.60	\$	393,787.60	\$	-	\$	44,261.73	\$	44,261.73	\$	-	\$	349,525.87	\$	349,525.87	
	\$	-	\$	287,377.28	\$	287,377.28	\$	-	\$	32,301.21	\$	32,301.21	\$	-	\$	255,076.07	\$	255,076.07	3-factor Total
	\$	-	\$	12,084.57	\$	12,084.57	\$	-	\$	1,352.26	\$	1,352.26	\$	-	\$	10,732.31	\$	10,732.31	Customers-All Total
	\$	-	\$	1,795.24	\$	1,795.24	\$	-	\$	452.58	\$	452.58	\$	-	\$	1,342.66	\$	1,342.66	Customers-The Dalles Total
	\$	40,637.12	\$	-	\$	40,637.12	\$	-	\$	-	\$	-	\$	40,637.12	\$	-	\$	40,637.12	direct-or Total
	\$	4,348.42	\$	-	\$	4,348.42	\$	4,348.42	\$	-	\$	4,348.42	\$	-	\$	-	\$	-	Direct-WA Total
	\$	-	\$	9,053.68	\$	9,053.68	\$	-	\$	953.35	\$	953.35	\$	-	\$	8,100.33	\$	8,100.33	Firm Sales Volumes Total
	\$	-	\$	4,199.07	\$	4,199.07	\$	-	\$	355.24	\$	355.24	\$	-	\$	3,843.83	\$	3,843.83	Sendout Volumes Total
	\$	-	\$	79.34	\$	79.34	\$	-	\$	0.93	\$	0.93	\$	-	\$	78.41	\$	78.41	Transmission Total
935 Maintenance of General Plant Total	\$	44,985.54	\$	314,589.18	\$	359,574.72	\$	4,348.42	\$	35,415.57	\$	39,763.99	\$	40,637.12	\$	279,173.61	\$	319,810.73	
Grand Total	\$	905,833.28	\$	13,533,067.76	\$	14,438,901.04	\$	48,806.70	\$	1,480,020.91	\$	1,528,827.61	\$	857,026.58	\$	12,053,046.85	\$	12,910,073.43	

February 2019 Activity

February 2019

**NW Natural
 Washington Results of Operations
 Monthly Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		20,914,790			2,886,945			18,027,845
		1,325,976,496			171,757,443			1,154,219,053
		1.58%			1.68%			1.56%

NW Natural
 Washington Quarterly Results of Operations Report

February 2019

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary										
Sales of Gas										
480.1	Residential	61,317,956		61,317,956	6,759,836		6,759,836	54,558,120		54,558,120
481.1	Commercial	29,421,379		29,421,379	2,523,547		2,523,547	26,897,832		26,897,832
481.2	Industrial Firm	2,029,235		2,029,235	203,762		203,762	1,825,473		1,825,473
481.3	Interruptible	1,772,737		1,772,737	51,452		51,452	1,721,285		1,721,285
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		759,486	759,486		823,885	823,885		(64,399)	(64,399)
Total Sales of Gas		94,541,307	759,486	95,300,793	9,538,598	823,885	10,362,483	85,002,709	(64,399)	84,938,310
Transportation Revenue										
489.12	Industrial Firm	1,252,652		1,252,652	146,690		146,690	1,105,962		1,105,962
489.13	Interruptible	746,885		746,885	69,621		69,621	677,264		677,264
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	1,114,324		1,114,324	0		0	1,114,324		1,114,324
Total Transportation Revenue		3,113,860	0	3,113,860	216,311	0	216,311	2,897,550	0	2,897,550
495.6	Rate Adjustments - Amortizations	(4,417,029)		(4,417,029)	(558,630)		(558,630)	(3,858,399)		(3,858,399)
Miscellaneous Revenues										
487	Late Payment Charge	286,363		286,363	12,383		12,383	273,980		273,980
488.0	Seasonal Reconnect Fee	1,400		1,400	0		0	1,400		1,400
488.0	Delinquent Reconnect Fee	32,950		32,950	7,620		7,620	25,330		25,330
488.1	Returned Check Charge	12,840		12,840	1,215		1,215	11,625		11,625
488.3	Recon Charge CR During Office Hours	20,365		20,365	5,985		5,985	14,380		14,380
488.4	Field Collection Charge	38,360		38,360	3,100		3,100	35,260		35,260
488.5	Recon Charge CR After Office Hours	4,500		4,500	0		0	4,500		4,500
488.6	Recon Charge Seas During Office Hours	530		530	0		0	530		530
488.7	Recon Charge Seas After Office Hours	150		150	0		0	150		150
488.8	Automated Payment Charge	4,215		4,215	535		535	3,680		3,680
493.2	Rent - Utility Property		15,840	15,840		765	765		15,074	15,074
495.1	Meter Rentals	14,304		14,304	0		0	14,304		14,304
495.2	Other Gas Revenue - Miscellaneous	745,174		745,174	1,852		1,852	743,322		743,322
Total Miscellaneous Revenues		1,161,151	15,840	1,176,991	32,691	765	33,456	1,128,460	15,074	1,143,535
Total Operating Revenue		94,399,290	775,325	95,174,615	9,228,970	824,650	10,053,619	85,170,320	(49,325)	85,120,996
Cost of Gas										
804.7	WACOG Incurred	39,775,787		39,775,787	4,099,842		4,099,842	35,675,945		35,675,945
805.7	WACOG Deferred	(9,137,130)		(9,137,130)	(1,216,886)		(1,216,886)	(7,920,244)		(7,920,244)
804.6	Demand Incurred	6,241,183		6,241,183	668,431		668,431	5,572,752		5,572,752
805.8	Demand Deferred	6,852,742		6,852,742	755,010		755,010	6,097,732		6,097,732
805.4	Amortization of Gas Costs	(3,472,297)		(3,472,297)	(627,618)		(627,618)	(2,844,679)		(2,844,679)
Total Cost of Gas		40,260,285	0	40,260,285	3,678,779	0	3,678,779	36,581,506	0	36,581,506
407.03	Environmental Expense			1,606,593			0			1,606,593
Detail	Operations & Maintenance	1,074,707	12,189,757	13,264,464	65,732	1,324,978	1,390,710	1,008,975	10,864,779	11,873,754
Other Taxes										
408.11	Property	1,839,706		1,839,706	151,878		151,878	1,687,828		1,687,828
408.12	Franchise	2,449,972		2,449,972	410,377		410,377	2,039,594		2,039,594
408.13	Payroll		401,933	401,933		41,922	41,922		360,012	360,012
408.14	Other	78,904		78,904	3,529		3,529	75,375		75,375
408.15	Regulatory	0		0	0		0	0		0
Total Other Taxes		4,368,582	401,933	4,770,516	565,785	41,922	607,707	3,802,798	360,012	4,162,809
403.1	Depreciation		7,083,937	7,083,937		801,902	801,902		6,282,035	6,282,035
Income Taxes										
409.11	Federal Income Taxes			2,509,056			687,578			1,821,478
410.11	Federal Income Taxes - Deferred			3,663,191			0			3,663,191
411.42	Federal Income Tax Credit			(799,245)			(1)			(799,244)
409.12	Oregon Income Taxes			819,058			0			819,058
410.12	Oregon Income Taxes - Deferred			1,370,643			0			1,370,643
411.12	Oregon Income Tax Credit			(288,673)			0			(288,673)
Total Income Taxes				7,274,030			687,577			6,586,453
Total Operating Revenue Deductions		45,703,575	19,675,627	74,259,825	4,310,296	2,168,801	7,166,675	41,393,278	17,506,826	67,093,151
Net Operating Income				20,914,790			2,886,945			18,027,845

February 2019

NW Natural
Washington Results of Operations
Monthly Summary

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Total
Rate Base								
101	Gross Plant			3,131,084,695			364,754,031	2,766,330,664
108.1X	Accumulated Depreciation			(1,364,298,776)			(142,542,819)	(1,221,755,958)
ADJ	Working Capital Allowance			7,930,207			828,707	7,101,500
117.X	Storage Gas - Cushion			18,512,819			1,949,400	16,563,420
186.XX	Leasehold Improvements			51,975			5,842	46,133
252.XX	Customer Contributions			(4,602,194)			(859,825)	(3,742,368)
283.XX	Deferred Taxes - Federal			(385,539,346)			(52,377,893)	(333,161,453)
283.XX	Deferred Taxes - State			(77,162,885)			0	(77,162,885)
Total Rate Base				1,325,976,496			171,757,443	1,154,219,053
Rate Of Return on Rate Base				1.58%			1.68%	1.56%

February 2019

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		92,313,897			8,133,234			84,180,663
		1,299,767,412			168,790,127			1,130,977,284
		7.10%			4.82%			7.44%

February 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		409,479,827	0	409,479,827	45,516,336	0	45,516,336	363,963,491	0	363,963,491
481.1	Commercial		202,137,932	0	202,137,932	17,696,817	0	17,696,817	184,441,115	0	184,441,115
481.2	Industrial Firm		20,672,099	0	20,672,099	1,899,381	0	1,899,381	18,772,718	0	18,772,718
481.3	Interruptible		18,202,256	0	18,202,256	511,857	0	511,857	17,690,400	0	17,690,400
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	3,884,240	3,884,240	0	527,791	527,791	0	3,356,449	3,356,449
Total Sales of Gas			650,492,115	3,884,240	654,376,354	65,624,391	527,791	66,152,182	584,867,724	3,356,449	588,224,172
Transportation Revenue											
489.12	Industrial Firm		12,179,504	0	12,179,504	1,436,728	0	1,436,728	10,742,776	0	10,742,776
489.13	Interruptible		7,843,081	0	7,843,081	939,439	0	939,439	6,903,642	0	6,903,642
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		3,406,033	0	3,406,033	0	0	0	3,406,033	0	3,406,033
Total Transportation Revenue			23,428,619	0	23,428,619	2,376,167	0	2,376,167	21,052,452	0	21,052,452
495.6	Rate Adjustments - Amortizations		(5,066,758)	0	(5,066,758)	(3,500,481)	0	(3,500,481)	(1,566,277)	0	(1,566,277)
Miscellaneous Revenues											
487	Late Payment Charge		2,001,054	0	2,001,054	86,578	0	86,578	1,914,477	0	1,914,477
488.0	Seasonal Reconnect Fee		14,150	0	14,150	0	0	0	14,150	0	14,150
488.0	Delinquent Reconnect Fee		264,760	0	264,760	8,420	0	8,420	256,340	0	256,340
488.1	Returned Check Charge		118,818	0	118,818	12,033	0	12,033	106,785	0	106,785
488.3	Recon Charge CR During Office Hours		253,800	0	253,800	23,560	0	23,560	230,240	0	230,240
488.4	Field Collection Charge		368,585	0	368,585	31,695	0	31,695	336,890	0	336,890
488.5	Recon Charge CR After Office Hours		38,150	0	38,150	28,350	0	28,350	9,800	0	9,800
488.6	Recon Charge Seas During Office Hours		9,715	0	9,715	545	0	545	9,170	0	9,170
488.7	Recon Charge Seas After Office Hours		1,480	0	1,480	1,000	0	1,000	480	0	480
488.8	Automated Payment Charge		38,008	0	38,008	5,350	0	5,350	32,658	0	32,658
493.2	Rent - Utility Property	B	0	790,942	790,942	0	9,133	9,133	0	781,808	781,808
495.1	Meter Rentals		182,967	0	182,967	14,984	0	14,984	167,983	0	167,983
495.2	Other Gas Revenue - Miscellaneous		2,428,812	0	2,428,812	39,978	0	39,978	2,388,834	0	2,388,834
Total Miscellaneous Revenues			5,720,299	790,942	6,511,240	252,493	9,133	261,626	5,467,806	781,808	6,249,614
Total Operating Revenue			674,574,274	4,675,181	679,249,455	64,752,569	536,924	65,289,494	609,821,704	4,138,257	613,959,961
Cost of Gas											
804.7	WACOG Incurred		208,877,826	0	208,877,826	19,964,233	0	19,964,233	188,913,592	0	188,913,592
805.7	WACOG Deferred		(13,453,125)	0	(13,453,125)	(1,692,346)	0	(1,692,346)	(11,760,779)	0	(11,760,779)
804.6	Demand Incurred		77,989,990	0	77,989,990	8,248,219	0	8,248,219	69,741,771	0	69,741,771
805.8	Demand Deferred		2,584,967	0	2,584,967	342,058	0	342,058	2,242,910	0	2,242,910
805.4	Amortization of Gas Costs		(20,576,392)	0	(20,576,392)	(3,417,984)	0	(3,417,984)	(17,158,408)	0	(17,158,408)
Total Cost of Gas			255,423,266	0	255,423,266	23,444,180	0	23,444,180	231,979,086	0	231,979,086
407.03	Environmental Expense				11,129,167			0			11,129,167
Detail	Operations & Maintenance	O&M	7,446,005	155,593,458	163,039,463	859,458	17,245,019	18,104,477	6,586,547	138,348,439	144,934,986
Other Taxes											
408.11	Property		21,823,118	0	21,823,118	1,524,080	0	1,524,080	20,299,037	0	20,299,037
408.12	Franchise		17,577,720	0	17,577,720	2,738,021	0	2,738,021	14,839,699	0	14,839,699
408.13	Payroll	C	0	6,287,486	6,287,486	0	659,388	659,388	0	5,628,098	5,628,098
408.14	Other		1,336,024	0	1,336,024	113,736	0	113,736	1,222,288	0	1,222,288
408.15	Regulatory		1,937,625	0	1,937,625	147,230	0	147,230	1,790,395	0	1,790,395
Total Other Taxes			42,674,486	6,287,486	48,961,972	4,523,067	659,388	5,182,455	38,151,419	5,628,098	43,779,518
403.1	Depreciation	D	0	84,197,725	84,197,725	0	9,222,937	9,222,937	0	74,974,788	74,974,788
Income Taxes											
409.11	Federal Income Taxes				7,811,555			1,206,493			6,605,062
410.11	Federal Income Taxes - Deferred				21,472,857			0			21,472,857
411.42	Federal Income Tax Credit				(11,257,234)			(4,282)			(11,252,952)
409.12	Oregon Income Taxes				4,647,488			0			4,647,488
410.12	Oregon Income Taxes - Deferred				7,897,853			0			7,897,853
411.12	Oregon Income Tax Credit				(6,388,554)			0			(6,388,554)
Total Income Taxes					24,183,965			1,202,211			22,981,754
Total Operating Revenue Deductions			305,543,757	246,078,669	586,935,558	28,826,705	27,127,344	57,156,259	276,717,052	218,951,325	529,779,299
Net Operating Income					92,313,897			8,133,234			84,180,663

February 2019

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Total
Rate Base								
101	Gross Plant			3,049,120,606			342,547,413	2,706,573,192
108.1X	Accumulated Depreciation			(1,342,010,289)			(137,486,844)	(1,204,523,445)
Adj	Working Capital Allowance			40,083,506			14,819,767	25,263,739
117.X	Storage Gas - Cushion			19,521,420			2,055,606	17,465,815
186.XX	Leasehold Improvements			128,531			14,447	114,084
252.XX	Customer Contributions			(4,374,131)			(782,369)	(3,591,762)
283.XX	Deferred Taxes - Federal			(385,539,346)			(52,377,893)	(333,161,453)
283.XX	Deferred Taxes - State			(77,162,885)			0	(77,162,885)
Total Rate Base				1,299,767,412			168,790,127	1,130,977,284
Rate Of Return on Rate Base				7.10%			4.82%	7.44%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended February 28, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 13,451	\$ 1,416	\$ 12,034
818	Compressor Station Expense	\$ 26,356	\$ 2,775	\$ 23,581
819	Compressor Station Fuel	\$ -	\$ -	\$ -
820	Measuring and Regulator Station Expense	\$ 176,034	\$ 18,420	\$ 157,613
821	Purification Expense	\$ (148)	\$ (16)	\$ (132)
Maintenance				
832	Wells Expense	\$ 13,181	\$ 1,388	\$ 11,793
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
Total Underground Storage Expense		\$ 251,450	\$ 26,362	\$ 225,088
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 8,309	\$ 875	\$ 7,434
Total Other Storage Expense		\$ 8,309	\$ 875	\$ 7,434
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 129,217	\$ 13,607	\$ 115,610
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 95,775	\$ 10,085	\$ 85,690
Total Liquified Natural Gas Expense				
Total Natural Gas Storage		\$ 224,992	\$ 23,692	\$ 201,300
Transmission Expense				
Operation				
856	Mains Expense	\$ 84,918	\$ 4,911	\$ 80,008
Maintenance				
863	Maintenance of Mains	\$ 4,676	\$ 526	\$ 4,151
Total Transmission Expense		\$ 89,595	\$ 5,436	\$ 84,158
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 338,944	\$ 28,680	\$ 310,264
874	Mains and Services Expense	\$ 967,655	\$ 110,874	\$ 856,781
875	Measuring and Regulator Station Expense - General	\$ 28,468	\$ 2,665	\$ 25,803
877	Measuring and Regulator Station Expense - City Gate	\$ 100,302	\$ 8,770	\$ 91,532
878	Meter and House Regulator Expense	\$ 462,928	\$ 51,610	\$ 411,317
879	Customer Installation Expense	\$ 987,046	\$ 110,899	\$ 876,147
880	Other Expense	\$ 106,840	\$ 9,528	\$ 97,312
881	Rents	\$ 11,734	\$ 1,670	\$ 10,063
Maintenance				
885	Supervision and Engineering	\$ 665,474	\$ 27,233	\$ 638,241
887	Mains	\$ 194,239	\$ 11,069	\$ 183,170
889	Measuring and Regulator Station Expense - General	\$ 163,210	\$ 15,181	\$ 148,029
891	Measuring and Regulator Station Expense - City Gate	\$ 22,764	\$ 1,161	\$ 21,603
892	Services	\$ 80,214	\$ 2,261	\$ 77,953
893	Meters and House Regulators	\$ 216,084	\$ 22,190	\$ 193,893
894	Other Equipment	\$ 2,235	\$ 164	\$ 2,071
Total Distribution Expense		\$ 4,348,136	\$ 403,957	\$ 3,944,179
Customer Accounts Expense				
Operation				
901	Supervision	\$ 161,315	\$ 18,051	\$ 143,264

902	Meter Reading Expenses	\$ 72,141	\$ 8,073	\$ 64,068
903	Customer Records and Collection Expense	\$ 1,499,214	\$ 167,102	\$ 1,332,112
904	Uncollectible Accounts	\$ 108,138	\$ 12,737	\$ 95,401
	Total Customer Accounts Expense	<u>\$ 1,840,807</u>	<u>\$ 205,963</u>	<u>\$ 1,634,845</u>

Customer Service and Informational

	Operation			
907	Supervision	\$ 84	\$ 9	\$ 74
908	Customer Assistance Expense	\$ 260,090	\$ 22,111	\$ 237,978
909	Customer Information Expense	\$ 266,024	\$ 29,768	\$ 236,256
910	Miscellaneous Customer Service Expense	\$ 12,547	\$ 1,415	\$ 11,132
	Total Customer Service and Informational	<u>\$ 538,744</u>	<u>\$ 53,304</u>	<u>\$ 485,440</u>

Sales Expense

	Operation			
911	Supervision	\$ 13,965	\$ 1,563	\$ 12,402
912	Demonstration and Selling Expense	\$ 164,270	\$ 18,383	\$ 145,888
913	Advertising	\$ 51,225	\$ 5,732	\$ 45,493
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 229,460</u>	<u>\$ 25,677</u>	<u>\$ 203,783</u>

Administrative and General Expense

	Operation			
921	Office Supplies and Expense	\$ 4,717,330	\$ 558,000	\$ 4,159,330
922	Administrative Expenses Transferred - Credit	\$ (1,567,041)	\$ (195,373)	\$ (1,371,668)
924	Property Insurance Premium	\$ 292,290	\$ 32,853	\$ 259,436
925	Injuries and Damages	\$ 3,607	\$ 405	\$ 3,202
926	Employee Pensions and Benefits	\$ 1,516,213	\$ 164,111	\$ 1,352,102
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 37,690	\$ 4,236	\$ 33,453
931	Rents	\$ 383,442	\$ 43,098	\$ 340,344

Maintenance

935	Maintenance of General Plant	\$ 349,441	\$ 38,113	\$ 311,328
	Total Administrative and General Expense	<u>\$ 5,732,971</u>	<u>\$ 645,444</u>	<u>\$ 5,087,527</u>
	Total Operations and Maintenance Expense	<u><u>\$ 13,264,464</u></u>	<u><u>\$ 1,390,710</u></u>	<u><u>\$ 11,873,754</u></u>

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended February 28, 2019

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	FEB	FEB	FEB	FEB	FEB	FEB	FEB	FEB	FEB	
	\$ -	\$ 13,450.59	\$ 13,450.59	\$ -	\$ 1,416.35	\$ 1,416.35	\$ -	\$ 12,034.24	\$ 12,034.24	Firm Sales Volumes Total
816 Wells Expense Total	\$ -	\$ 13,450.59	\$ 13,450.59	\$ -	\$ 1,416.35	\$ 1,416.35	\$ -	\$ 12,034.24	\$ 12,034.24	
	\$ -	\$ 26,356.28	\$ 26,356.28	\$ -	\$ 2,775.32	\$ 2,775.32	\$ -	\$ 23,580.96	\$ 23,580.96	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 26,356.28	\$ 26,356.28	\$ -	\$ 2,775.32	\$ 2,775.32	\$ -	\$ 23,580.96	\$ 23,580.96	
	\$ 353.62	\$ -	\$ 353.62	\$ -	\$ -	\$ -	\$ 353.62	\$ -	\$ 353.62	Direct-OR Total
	\$ -	\$ 171,879.60	\$ 171,879.60	\$ -	\$ 18,098.92	\$ 18,098.92	\$ -	\$ 153,780.68	\$ 153,780.68	Firm Sales Volumes Total
	\$ -	\$ 3,800.68	\$ 3,800.68	\$ -	\$ 321.54	\$ 321.54	\$ -	\$ 3,479.14	\$ 3,479.14	Sendout Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 353.62	\$ 175,680.28	\$ 176,033.90	\$ -	\$ 18,420.46	\$ 18,420.46	\$ 353.62	\$ 157,259.82	\$ 157,613.44	
	\$ -	\$ (147.84)	\$ (147.84)	\$ -	\$ (15.57)	\$ (15.57)	\$ -	\$ (132.27)	\$ (132.27)	Firm Sales Volumes Total
821 Purification Expense Total	\$ -	\$ (147.84)	\$ (147.84)	\$ -	\$ (15.57)	\$ (15.57)	\$ -	\$ (132.27)	\$ (132.27)	
	\$ -	\$ 13,181.45	\$ 13,181.45	\$ -	\$ 1,388.01	\$ 1,388.01	\$ -	\$ 11,793.44	\$ 11,793.44	Firm Sales Volumes Total
832 Wells Expense Total	\$ -	\$ 13,181.45	\$ 13,181.45	\$ -	\$ 1,388.01	\$ 1,388.01	\$ -	\$ 11,793.44	\$ 11,793.44	
	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20	Firm Sales Volumes Total
834 Compressor Expense Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20	
	\$ -	\$ 8,308.51	\$ 8,308.51	\$ -	\$ 874.89	\$ 874.89	\$ -	\$ 7,433.62	\$ 7,433.62	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 8,308.51	\$ 8,308.51	\$ -	\$ 874.89	\$ 874.89	\$ -	\$ 7,433.62	\$ 7,433.62	
	\$ -	\$ 129,216.81	\$ 129,216.81	\$ -	\$ 13,606.53	\$ 13,606.53	\$ -	\$ 115,610.28	\$ 115,610.28	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 129,216.81	\$ 129,216.81	\$ -	\$ 13,606.53	\$ 13,606.53	\$ -	\$ 115,610.28	\$ 115,610.28	
	\$ -	\$ 95,775.29	\$ 95,775.29	\$ -	\$ 10,085.14	\$ 10,085.14	\$ -	\$ 85,690.15	\$ 85,690.15	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 95,775.29	\$ 95,775.29	\$ -	\$ 10,085.14	\$ 10,085.14	\$ -	\$ 85,690.15	\$ 85,690.15	
	\$ -	\$ 38,949.41	\$ 38,949.41	\$ -	\$ 4,377.91	\$ 4,377.91	\$ -	\$ 34,571.50	\$ 34,571.50	3-factor Total
	\$ 420.00	\$ -	\$ 420.00	\$ -	\$ -	\$ -	\$ 420.00	\$ -	\$ 420.00	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 45,549.04	\$ 45,549.04	\$ -	\$ 532.92	\$ 532.92	\$ -	\$ 45,016.12	\$ 45,016.12	Transmission Total
856 Mains Expense Total	\$ 420.00	\$ 84,498.45	\$ 84,918.45	\$ -	\$ 4,910.84	\$ 4,910.84	\$ 420.00	\$ 79,587.61	\$ 80,007.61	
	\$ -	\$ 4,676.31	\$ 4,676.31	\$ -	\$ 525.62	\$ 525.62	\$ -	\$ 4,150.69	\$ 4,150.69	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSMISSION Total
863 Maintenance of Mains Total	\$ -	\$ 4,676.31	\$ 4,676.31	\$ -	\$ 525.62	\$ 525.62	\$ -	\$ 4,150.69	\$ 4,150.69	
	\$ -	\$ 191.35	\$ 191.35	\$ -	\$ 21.51	\$ 21.51	\$ -	\$ 169.84	\$ 169.84	3-factor Total
	\$ -	\$ 338,752.33	\$ 338,752.33	\$ -	\$ 28,658.45	\$ 28,658.45	\$ -	\$ 310,093.88	\$ 310,093.88	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
870 Supervision and Engineering Total	\$ -	\$ 338,943.68	\$ 338,943.68	\$ -	\$ 28,679.95	\$ 28,679.95	\$ -	\$ 310,263.73	\$ 310,263.73	
	\$ -	\$ 225,792.66	\$ 225,792.66	\$ -	\$ 25,379.09	\$ 25,379.09	\$ -	\$ 200,413.57	\$ 200,413.57	3-factor Total
	\$ -	\$ 409,598.76	\$ 409,598.76	\$ -	\$ 45,834.10	\$ 45,834.10	\$ -	\$ 363,764.66	\$ 363,764.66	Customers-All Total
	\$ 240,387.71	\$ -	\$ 240,387.71	\$ -	\$ -	\$ -	\$ 240,387.71	\$ -	\$ 240,387.71	Direct-OR Total
	\$ 37,086.54	\$ -	\$ 37,086.54	\$ 37,086.54	\$ -	\$ 37,086.54	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 22,143.80	\$ 22,143.80	\$ -	\$ 1,444.15	\$ 1,444.15	\$ -	\$ 20,699.65	\$ 20,699.65	Perimeter Total
	\$ -	\$ 10,268.40	\$ 10,268.40	\$ -	\$ 868.71	\$ 868.71	\$ -	\$ 9,399.69	\$ 9,399.69	Sendout Volumes Total
	\$ -	\$ 22,377.30	\$ 22,377.30	\$ -	\$ 261.81	\$ 261.81	\$ -	\$ 22,115.49	\$ 22,115.49	Transmission Total
874 Mains and Services Expense Total	\$ 277,474.25	\$ 690,180.92	\$ 967,655.17	\$ 37,086.54	\$ 73,787.87	\$ 110,874.41	\$ 240,387.71	\$ 616,393.05	\$ 856,780.76	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ (711.05)	\$ (711.05)	\$ -	\$ (79.57)	\$ (79.57)	\$ -	\$ (631.48)	\$ (631.48)	Customers-All Total
	\$ -	\$ 22,764.00	\$ 22,764.00	\$ -	\$ 1,925.83	\$ 1,925.83	\$ -	\$ 20,838.17	\$ 20,838.17	Sendout Volumes Total
	\$ -	\$ 6,415.26	\$ 6,415.26	\$ -	\$ 818.97	\$ 818.97	\$ -	\$ 5,596.29	\$ 5,596.29	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 28,468.21	\$ 28,468.21	\$ -	\$ 2,665.24	\$ 2,665.24	\$ -	\$ 25,802.97	\$ 25,802.97	
	\$ -	\$ 8,917.60	\$ 8,917.60	\$ -	\$ 1,002.34	\$ 1,002.34	\$ -	\$ 7,915.26	\$ 7,915.26	3-factor Total
	\$ -	\$ 1,354.03	\$ 1,354.03	\$ -	\$ 151.52	\$ 151.52	\$ -	\$ 1,202.51	\$ 1,202.51	Customers-All Total
	\$ -	\$ 90,030.65	\$ 90,030.65	\$ -	\$ 7,616.59	\$ 7,616.59	\$ -	\$ 82,414.06	\$ 82,414.06	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 100,302.28	\$ 100,302.28	\$ -	\$ 8,770.45	\$ 8,770.45	\$ -	\$ 91,531.83	\$ 91,531.83	
	\$ -	\$ 458,145.96	\$ 458,145.96	\$ -	\$ 51,266.53	\$ 51,266.53	\$ -	\$ 406,879.43	\$ 406,879.43	Customers-All Total
	\$ -	\$ 2,346.69	\$ 2,346.69	\$ -	\$ 197.36	\$ 197.36	\$ -	\$ 2,149.33	\$ 2,149.33	Customers-Ind Total
	\$ 704.97	\$ -	\$ 704.97	\$ -	\$ -	\$ -	\$ 704.97	\$ -	\$ 704.97	Direct-OR Total
	\$ -	\$ 1,729.89	\$ 1,729.89	\$ -	\$ 146.35	\$ 146.35	\$ -	\$ 1,583.54	\$ 1,583.54	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total

878 Meter and House Regulator Expense Total	\$ 704.97	\$ 462,222.54	\$ 462,927.51	\$ -	\$ 51,610.24	\$ 51,610.24	\$ 704.97	\$ 410,612.30	\$ 411,317.27	
	\$ -	\$ 30,927.37	\$ 30,927.37	\$ -	\$ 3,476.24	\$ 3,476.24	\$ -	\$ 27,451.13	\$ 27,451.13	3-factor Total
	\$ -	\$ 927,326.09	\$ 927,326.09	\$ -	\$ 103,767.79	\$ 103,767.79	\$ -	\$ 823,558.30	\$ 823,558.30	Customers-All Total
	\$ 21,197.56	\$ -	\$ 21,197.56	\$ -	\$ -	\$ -	\$ 21,197.56	\$ -	\$ 21,197.56	Direct-OR Total
	\$ 3,380.16	\$ -	\$ 3,380.16	\$ 3,380.16	\$ -	\$ 3,380.16	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 4,215.12	\$ 4,215.12	\$ -	\$ 274.90	\$ 274.90	\$ -	\$ 3,940.22	\$ 3,940.22	Perimeter Total
879 Customer Installation Expense Total	\$ 24,577.72	\$ 962,468.58	\$ 987,046.30	\$ 3,380.16	\$ 107,518.92	\$ 110,899.08	\$ 21,197.56	\$ 854,949.66	\$ 876,147.22	
	\$ -	\$ 10,503.16	\$ 10,503.16	\$ -	\$ 1,180.56	\$ 1,180.56	\$ -	\$ 9,322.60	\$ 9,322.60	3-factor Total
	\$ -	\$ 18,558.99	\$ 18,558.99	\$ -	\$ 2,076.75	\$ 2,076.75	\$ -	\$ 16,482.24	\$ 16,482.24	customers-all Total
	\$ -	\$ 291.32	\$ 291.32	\$ -	\$ 24.50	\$ 24.50	\$ -	\$ 266.82	\$ 266.82	customers-Ind Total
	\$ 28,187.71	\$ -	\$ 28,187.71	\$ -	\$ -	\$ -	\$ 28,187.71	\$ -	\$ 28,187.71	Direct-OR Total
	\$ 3,986.08	\$ -	\$ 3,986.08	\$ 3,986.08	\$ -	\$ 3,986.08	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 3,970.95	\$ 3,970.95	\$ -	\$ 258.97	\$ 258.97	\$ -	\$ 3,711.98	\$ 3,711.98	Perimeter Total
	\$ -	\$ 20,814.79	\$ 20,814.79	\$ -	\$ 1,760.93	\$ 1,760.93	\$ -	\$ 19,053.86	\$ 19,053.86	Sendout Volumes Total
	\$ -	\$ 20,527.40	\$ 20,527.40	\$ -	\$ 240.17	\$ 240.17	\$ -	\$ 20,287.23	\$ 20,287.23	Transmission Total
880 Other Expense Total	\$ 32,173.79	\$ 74,666.61	\$ 106,840.40	\$ 3,986.08	\$ 5,541.88	\$ 9,527.96	\$ 28,187.71	\$ 69,124.73	\$ 97,312.44	
	\$ -	\$ 9,218.96	\$ 9,218.96	\$ -	\$ 1,036.21	\$ 1,036.21	\$ -	\$ 8,182.75	\$ 8,182.75	3-factor Total
	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72	Customers-The Dalles Total
881 Rents Total	\$ -	\$ 11,733.63	\$ 11,733.63	\$ -	\$ 1,670.16	\$ 1,670.16	\$ -	\$ 10,063.47	\$ 10,063.47	
	\$ -	\$ 222,868.12	\$ 222,868.12	\$ -	\$ 25,050.38	\$ 25,050.38	\$ -	\$ 197,817.74	\$ 197,817.74	3-factor Total
	\$ 411,841.84	\$ -	\$ 411,841.84	\$ -	\$ -	\$ -	\$ 411,841.84	\$ -	\$ 411,841.84	Direct-OR Total
	\$ 984.26	\$ -	\$ 984.26	\$ 984.26	\$ -	\$ 984.26	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 15,889.21	\$ 15,889.21	\$ -	\$ 1,036.25	\$ 1,036.25	\$ -	\$ 14,852.96	\$ 14,852.96	Perimeter Total
	\$ -	\$ 13,890.67	\$ 13,890.67	\$ -	\$ 162.52	\$ 162.52	\$ -	\$ 13,728.15	\$ 13,728.15	Transmission Total
885 Supervision and Engineering Total	\$ 412,826.10	\$ 252,648.00	\$ 665,474.10	\$ 984.26	\$ 26,249.14	\$ 27,233.40	\$ 411,841.84	\$ 226,398.86	\$ 638,240.70	
	\$ -	\$ 1,942.78	\$ 1,942.78	\$ -	\$ 218.37	\$ 218.37	\$ -	\$ 1,724.41	\$ 1,724.41	3-factor Total
	\$ 176,988.10	\$ -	\$ 176,988.10	\$ -	\$ -	\$ -	\$ 176,988.10	\$ -	\$ 176,988.10	Direct-OR Total
	\$ 10,663.56	\$ -	\$ 10,663.56	\$ 10,663.56	\$ -	\$ 10,663.56	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 2,475.02	\$ 2,475.02	\$ -	\$ 161.41	\$ 161.41	\$ -	\$ 2,313.61	\$ 2,313.61	Perimeter Total
	\$ -	\$ 2,169.48	\$ 2,169.48	\$ -	\$ 25.38	\$ 25.38	\$ -	\$ 2,144.10	\$ 2,144.10	Transmission Total
887 Mains Total	\$ 187,651.66	\$ 6,587.28	\$ 194,238.94	\$ 10,663.56	\$ 405.16	\$ 11,068.72	\$ 176,988.10	\$ 6,182.12	\$ 183,170.22	
	\$ -	\$ 1,300.60	\$ 1,300.60	\$ -	\$ 146.19	\$ 146.19	\$ -	\$ 1,154.41	\$ 1,154.41	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 130,845.38	\$ 130,845.38	\$ -	\$ 11,069.52	\$ 11,069.52	\$ -	\$ 119,775.86	\$ 119,775.86	Sendout Volumes Total
	\$ -	\$ 31,064.13	\$ 31,064.13	\$ -	\$ 3,965.65	\$ 3,965.65	\$ -	\$ 27,098.48	\$ 27,098.48	Telemetry Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
889 Measuring and Regulator Station Expense - General Total	\$ -	\$ 163,210.11	\$ 163,210.11	\$ -	\$ 15,181.35	\$ 15,181.35	\$ -	\$ 148,028.76	\$ 148,028.76	
	\$ -	\$ 55.07	\$ 55.07	\$ -	\$ 6.19	\$ 6.19	\$ -	\$ 48.88	\$ 48.88	3-factor Total
	\$ 9,059.41	\$ -	\$ 9,059.41	\$ -	\$ -	\$ -	\$ 9,059.41	\$ -	\$ 9,059.41	direct-or Total
	\$ -	\$ 13,649.07	\$ 13,649.07	\$ -	\$ 1,154.71	\$ 1,154.71	\$ -	\$ 12,494.36	\$ 12,494.36	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	\$ 9,059.41	\$ 13,704.14	\$ 22,763.55	\$ -	\$ 1,160.90	\$ 1,160.90	\$ 9,059.41	\$ 12,543.24	\$ 21,602.65	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ 57,174.88	\$ -	\$ 57,174.88	\$ -	\$ -	\$ -	\$ 57,174.88	\$ -	\$ 57,174.88	Direct-OR Total
	\$ 617.21	\$ -	\$ 617.21	\$ 617.21	\$ -	\$ 617.21	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 9,210.65	\$ 9,210.65	\$ -	\$ 600.69	\$ 600.69	\$ -	\$ 8,609.96	\$ 8,609.96	Perimeter Total
	\$ -	\$ 12,194.89	\$ 12,194.89	\$ -	\$ 1,031.69	\$ 1,031.69	\$ -	\$ 11,163.20	\$ 11,163.20	Sendout Volumes Total
	\$ -	\$ 1,016.46	\$ 1,016.46	\$ -	\$ 11.89	\$ 11.89	\$ -	\$ 1,004.57	\$ 1,004.57	Transmission Total
892 Services Total	\$ 57,792.09	\$ 22,422.00	\$ 80,214.09	\$ 617.21	\$ 1,644.27	\$ 2,261.48	\$ 57,174.88	\$ 20,777.73	\$ 77,952.61	
	\$ -	\$ 3,798.71	\$ 3,798.71	\$ -	\$ 426.98	\$ 426.98	\$ -	\$ 3,371.73	\$ 3,371.73	3-factor Total
	\$ -	\$ 104,274.35	\$ 104,274.35	\$ -	\$ 11,668.30	\$ 11,668.30	\$ -	\$ 92,606.05	\$ 92,606.05	Customers-All Total
	\$ -	\$ 4,683.92	\$ 4,683.92	\$ -	\$ 483.38	\$ 483.38	\$ -	\$ 4,200.54	\$ 4,200.54	Customers-Comm Total
	\$ -	\$ 11,758.51	\$ 11,758.51	\$ -	\$ 988.89	\$ 988.89	\$ -	\$ 10,769.62	\$ 10,769.62	Customers-Ind Total
	\$ -	\$ 20,917.35	\$ 20,917.35	\$ -	\$ 2,359.48	\$ 2,359.48	\$ -	\$ 18,557.87	\$ 18,557.87	Customers-Res Total
	\$ 428.90	\$ -	\$ 428.90	\$ -	\$ -	\$ -	\$ 428.90	\$ -	\$ 428.90	direct-or Total
	\$ -	\$ 74,642.92	\$ 74,642.92	\$ -	\$ 6,314.79	\$ 6,314.79	\$ -	\$ 68,328.13	\$ 68,328.13	Sendout Volumes Total
	\$ -	\$ (4,421.09)	\$ (4,421.09)	\$ -	\$ (51.73)	\$ (51.73)	\$ -	\$ (4,369.36)	\$ (4,369.36)	Transmission Total
893 Meters and House Regulators Total	\$ 428.90	\$ 215,654.67	\$ 216,083.57	\$ -	\$ 22,190.09	\$ 22,190.09	\$ 428.90	\$ 193,464.58	\$ 193,893.48	
	\$ -	\$ 1,429.27	\$ 1,429.27	\$ -	\$ 160.65	\$ 160.65	\$ -	\$ 1,268.62	\$ 1,268.62	3-factor Total
	\$ 515.63	\$ -	\$ 515.63	\$ -	\$ -	\$ -	\$ 515.63	\$ -	\$ 515.63	direct-or Total
	\$ -	\$ 290.01	\$ 290.01	\$ -	\$ 3.39	\$ 3.39	\$ -	\$ 286.62	\$ 286.62	Transmission Total
894 Other Equipment Total	\$ 515.63	\$ 1,719.28	\$ 2,234.91	\$ -	\$ 164.04	\$ 164.04	\$ 515.63	\$ 1,555.24	\$ 2,070.87	

	\$ -	\$ 161,315.38	\$ 161,315.38	\$ -	\$ 18,051.19	\$ 18,051.19	\$ -	\$ 143,264.19	\$ 143,264.19	Customers-All Total
901 Supervision Total	\$ -	\$ 161,315.38	\$ 161,315.38	\$ -	\$ 18,051.19	\$ 18,051.19	\$ -	\$ 143,264.19	\$ 143,264.19	
	\$ -	\$ 72,140.82	\$ 72,140.82	\$ -	\$ 8,072.56	\$ 8,072.56	\$ -	\$ 64,068.26	\$ 64,068.26	customers-all Total
902 Meter Reading Expenses Total	\$ -	\$ 72,140.82	\$ 72,140.82	\$ -	\$ 8,072.56	\$ 8,072.56	\$ -	\$ 64,068.26	\$ 64,068.26	
	\$ -	\$ 10,326.61	\$ 10,326.61	\$ -	\$ 1,160.71	\$ 1,160.71	\$ -	\$ 9,165.90	\$ 9,165.90	3-factor Total
	\$ -	\$ 1,465,994.35	\$ 1,465,994.35	\$ -	\$ 164,044.77	\$ 164,044.77	\$ -	\$ 1,301,949.58	\$ 1,301,949.58	customers-all Total
	\$ -	\$ 22,553.26	\$ 22,553.26	\$ -	\$ 1,896.73	\$ 1,896.73	\$ -	\$ 20,656.53	\$ 20,656.53	Customers-Ind Total
	\$ 339.49	\$ -	\$ 339.49	\$ -	\$ -	\$ -	\$ 339.49	\$ -	\$ 339.49	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ 339.49	\$ 1,498,874.22	\$ 1,499,213.71	\$ -	\$ 167,102.21	\$ 167,102.21	\$ 339.49	\$ 1,331,772.01	\$ 1,332,111.50	
	\$ -	\$ 7,382.00	\$ 7,382.00	\$ -	\$ 826.05	\$ 826.05	\$ -	\$ 6,555.95	\$ 6,555.95	Customers-All Total
	\$ -	\$ 13,799.07	\$ 13,799.07	\$ -	\$ 1,424.06	\$ 1,424.06	\$ -	\$ 12,375.01	\$ 12,375.01	Customers-Comm Total
	\$ -	\$ 2,572.92	\$ 2,572.92	\$ -	\$ 216.38	\$ 216.38	\$ -	\$ 2,356.54	\$ 2,356.54	Customers-Ind Total
	\$ -	\$ 91,046.99	\$ 91,046.99	\$ -	\$ 10,270.10	\$ 10,270.10	\$ -	\$ 80,776.89	\$ 80,776.89	Customers-Res Total
	\$ (6,663.44)	\$ -	\$ (6,663.44)	\$ -	\$ -	\$ -	\$ (6,663.44)	\$ -	\$ (6,663.44)	Direct-OR Total
904 Uncollectible Accounts Total	\$ (6,663.44)	\$ 114,800.98	\$ 108,137.54	\$ -	\$ 12,736.59	\$ 12,736.59	\$ (6,663.44)	\$ 102,064.39	\$ 95,400.95	
	\$ -	\$ 83.50	\$ 83.50	\$ -	\$ 9.42	\$ 9.42	\$ -	\$ 74.08	\$ 74.08	Customers-Res Total
907 Supervision Total	\$ -	\$ 83.50	\$ 83.50	\$ -	\$ 9.42	\$ 9.42	\$ -	\$ 74.08	\$ 74.08	
	\$ -	\$ 709.50	\$ 709.50	\$ -	\$ 79.75	\$ 79.75	\$ -	\$ 629.75	\$ 629.75	3-Factor Total
	\$ -	\$ 166,029.72	\$ 166,029.72	\$ -	\$ 18,578.73	\$ 18,578.73	\$ -	\$ 147,450.99	\$ 147,450.99	Customers-All Total
	\$ -	\$ 91,293.05	\$ 91,293.05	\$ -	\$ 7,677.75	\$ 7,677.75	\$ -	\$ 83,615.30	\$ 83,615.30	Customers-Ind Total
	\$ -	\$ 8,109.75	\$ 8,109.75	\$ -	\$ 914.78	\$ 914.78	\$ -	\$ 7,194.97	\$ 7,194.97	Customers-Res Total
	\$ (912.77)	\$ -	\$ (912.77)	\$ -	\$ -	\$ -	\$ (912.77)	\$ -	\$ (912.77)	Direct-OR Total
	\$ (5,139.53)	\$ -	\$ (5,139.53)	\$ (5,139.53)	\$ -	\$ (5,139.53)	\$ -	\$ -	\$ -	direct-wa Total
908 Customer Assistance Expense Total	\$ (6,052.30)	\$ 266,142.02	\$ 260,089.72	\$ (5,139.53)	\$ 27,251.00	\$ 22,111.47	\$ (912.77)	\$ 238,891.02	\$ 237,978.25	
	\$ -	\$ 266,023.59	\$ 266,023.59	\$ -	\$ 29,768.04	\$ 29,768.04	\$ -	\$ 236,255.55	\$ 236,255.55	Customers-All Total
909 Customer Information Expense Total	\$ -	\$ 266,023.59	\$ 266,023.59	\$ -	\$ 29,768.04	\$ 29,768.04	\$ -	\$ 236,255.55	\$ 236,255.55	
	\$ -	\$ 12,547.05	\$ 12,547.05	\$ -	\$ 1,415.31	\$ 1,415.31	\$ -	\$ 11,131.74	\$ 11,131.74	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 12,547.05	\$ 12,547.05	\$ -	\$ 1,415.31	\$ 1,415.31	\$ -	\$ 11,131.74	\$ 11,131.74	
	\$ -	\$ 13,964.86	\$ 13,964.86	\$ -	\$ 1,562.67	\$ 1,562.67	\$ -	\$ 12,402.19	\$ 12,402.19	Customers-All Total
911 Supervision Total	\$ -	\$ 13,964.86	\$ 13,964.86	\$ -	\$ 1,562.67	\$ 1,562.67	\$ -	\$ 12,402.19	\$ 12,402.19	
	\$ -	\$ 12.50	\$ 12.50	\$ -	\$ 1.41	\$ 1.41	\$ -	\$ 11.10	\$ 11.10	3-factor Total
	\$ -	\$ 163,395.71	\$ 163,395.71	\$ -	\$ 18,283.98	\$ 18,283.98	\$ -	\$ 145,111.73	\$ 145,111.73	Customers-All Total
	\$ -	\$ 861.96	\$ 861.96	\$ -	\$ 97.23	\$ 97.23	\$ -	\$ 764.73	\$ 764.73	CUSTOMERS-RES Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ -	\$ 164,270.17	\$ 164,270.17	\$ -	\$ 18,382.61	\$ 18,382.61	\$ -	\$ 145,887.56	\$ 145,887.56	
	\$ -	\$ 51,224.89	\$ 51,224.89	\$ -	\$ 5,732.07	\$ 5,732.07	\$ -	\$ 45,492.82	\$ 45,492.82	Customers-All Total
913 Advertising Total	\$ -	\$ 51,224.89	\$ 51,224.89	\$ -	\$ 5,732.07	\$ 5,732.07	\$ -	\$ 45,492.82	\$ 45,492.82	
	\$ -	\$ 4,075,024.27	\$ 4,075,024.27	\$ -	\$ 458,032.73	\$ 458,032.73	\$ -	\$ 3,616,991.54	\$ 3,616,991.54	3-factor Total
	\$ -	\$ 141,143.29	\$ 141,143.29	\$ -	\$ 15,793.93	\$ 15,793.93	\$ -	\$ 125,349.36	\$ 125,349.36	Customers-All Total
	\$ -	\$ 70.00	\$ 70.00	\$ -	\$ 5.89	\$ 5.89	\$ -	\$ 64.11	\$ 64.11	Customers-Ind Total
	\$ -	\$ 13,218.53	\$ 13,218.53	\$ -	\$ 1,491.05	\$ 1,491.05	\$ -	\$ 11,727.48	\$ 11,727.48	Customers-Res Total
	\$ 10,184.85	\$ -	\$ 10,184.85	\$ -	\$ -	\$ -	\$ 10,184.85	\$ -	\$ 10,184.85	Direct-OR Total
	\$ 7,961.63	\$ -	\$ 7,961.63	\$ 7,961.63	\$ -	\$ 7,961.63	\$ -	\$ -	\$ -	direct-wa Total
	\$ -	\$ 344,084.77	\$ 344,084.77	\$ -	\$ 37,040.73	\$ 37,040.73	\$ -	\$ 307,044.04	\$ 307,044.04	Employee Cost Total
	\$ -	\$ 125,566.86	\$ 125,566.86	\$ -	\$ 37,670.06	\$ 37,670.06	\$ -	\$ 87,896.80	\$ 87,896.80	Regulatory Total
	\$ -	\$ (162.00)	\$ (162.00)	\$ -	\$ (16.20)	\$ (16.20)	\$ -	\$ (145.80)	\$ (145.80)	Sales Volumes Total
	\$ -	\$ 237.91	\$ 237.91	\$ -	\$ 20.13	\$ 20.13	\$ -	\$ 217.78	\$ 217.78	Sendout Volumes Total
921 Office Supplies and Expense Total	\$ 18,146.48	\$ 4,699,183.63	\$ 4,717,330.11	\$ 7,961.63	\$ 550,038.31	\$ 557,999.94	\$ 10,184.85	\$ 4,149,145.32	\$ 4,159,330.17	
	\$ -	\$ (40,291.87)	\$ (40,291.87)	\$ -	\$ (4,528.81)	\$ (4,528.81)	\$ -	\$ (35,763.06)	\$ (35,763.06)	3-Factor Total
	\$ -	\$ (1,124,816.00)	\$ (1,124,816.00)	\$ -	\$ (147,575.86)	\$ (147,575.86)	\$ -	\$ (977,240.14)	\$ (977,240.14)	Admin Tran Total
	\$ -	\$ (401,933.31)	\$ (401,933.31)	\$ -	\$ (43,268.12)	\$ (43,268.12)	\$ -	\$ (358,665.19)	\$ (358,665.19)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,567,041.18)	\$ (1,567,041.18)	\$ -	\$ (195,372.79)	\$ (195,372.79)	\$ -	\$ (1,371,668.39)	\$ (1,371,668.39)	
	\$ -	\$ 292,289.81	\$ 292,289.81	\$ -	\$ 32,853.37	\$ 32,853.37	\$ -	\$ 259,436.44	\$ 259,436.44	3-factor Total
924 Property Insurance Premium Total	\$ -	\$ 292,289.81	\$ 292,289.81	\$ -	\$ 32,853.37	\$ 32,853.37	\$ -	\$ 259,436.44	\$ 259,436.44	
	\$ -	\$ 3,607.13	\$ 3,607.13	\$ -	\$ 405.44	\$ 405.44	\$ -	\$ 3,201.69	\$ 3,201.69	3-factor Total
925 Injuries and Damages Total	\$ -	\$ 3,607.13	\$ 3,607.13	\$ -	\$ 405.44	\$ 405.44	\$ -	\$ 3,201.69	\$ 3,201.69	
	\$ -	\$ 202,763.52	\$ 202,763.52	\$ -	\$ 22,790.62	\$ 22,790.62	\$ -	\$ 179,972.90	\$ 179,972.90	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	DIRECT-OR Total
	\$ -	\$ 1,312,695.59	\$ 1,312,695.59	\$ -	\$ 141,311.68	\$ 141,311.68	\$ -	\$ 1,171,383.91	\$ 1,171,383.91	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$ -	\$ 1,516,213.11	\$ 1,516,213.11	\$ -	\$ 164,111.12	\$ 164,111.12	\$ -	\$ 1,352,101.99	\$ 1,352,101.99	
	\$ -	\$ 37,689.60	\$ 37,689.60	\$ -	\$ 4,236.31	\$ 4,236.31	\$ -	\$ 33,453.29	\$ 33,453.29	3-factor Total

930 Miscellaneous General Expense Total	\$ -	\$ 37,689.60	\$ 37,689.60	\$ -	\$ 4,236.31	\$ 4,236.31	\$ -	\$ 33,453.29	\$ 33,453.29	
	\$ -	\$ 380,801.77	\$ 380,801.77	\$ -	\$ 42,802.12	\$ 42,802.12	\$ -	\$ 337,999.65	\$ 337,999.65	3-FACTOR Total
	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 295.42	\$ 295.42	\$ -	\$ 2,344.58	\$ 2,344.58	Customers-All Total
931 Rents Total	\$ -	\$ 383,441.77	\$ 383,441.77	\$ -	\$ 43,097.53	\$ 43,097.53	\$ -	\$ 340,344.24	\$ 340,344.24	
	\$ -	\$ 257,478.50	\$ 257,478.50	\$ -	\$ 28,940.58	\$ 28,940.58	\$ -	\$ 228,537.92	\$ 228,537.92	3-factor Total
	\$ -	\$ 13,905.95	\$ 13,905.95	\$ -	\$ 1,556.08	\$ 1,556.08	\$ -	\$ 12,349.87	\$ 12,349.87	Customers-All Total
	\$ -	\$ 923.03	\$ 923.03	\$ -	\$ 232.70	\$ 232.70	\$ -	\$ 690.33	\$ 690.33	Customers-The Dalles Total
	\$ 58,766.67	\$ -	\$ 58,766.67	\$ -	\$ -	\$ -	\$ 58,766.67	\$ -	\$ 58,766.67	direct-or Total
	\$ 6,192.04	\$ -	\$ 6,192.04	\$ 6,192.04	\$ -	\$ 6,192.04	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 9,609.85	\$ 9,609.85	\$ -	\$ 1,011.92	\$ 1,011.92	\$ -	\$ 8,597.93	\$ 8,597.93	Firm Sales Volumes Total
	\$ -	\$ 2,048.97	\$ 2,048.97	\$ -	\$ 173.34	\$ 173.34	\$ -	\$ 1,875.63	\$ 1,875.63	Sendout Volumes Total
	\$ -	\$ 515.75	\$ 515.75	\$ -	\$ 6.03	\$ 6.03	\$ -	\$ 509.72	\$ 509.72	Transmission Total
935 Maintenance of General Plant Total	\$ 64,958.71	\$ 284,482.05	\$ 349,440.76	\$ 6,192.04	\$ 31,920.65	\$ 38,112.69	\$ 58,766.67	\$ 252,561.40	\$ 311,328.07	
Grand Total	\$ 1,074,707.08	\$ 12,189,756.85	\$ 13,264,463.93	\$ 65,731.95	\$ 1,324,978.06	\$ 1,390,710.01	\$ 1,008,975.13	\$ 10,864,778.79	\$ 11,873,753.92	

March 2019 Activity

March 2019

**NW Natural
 Washington Results of Operations
 Monthly Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,462,338			1,690,096			1,772,242
		1,325,934,510			171,590,478			1,154,344,032
		0.26%			0.98%			0.15%

NW Natural
 Washington Quarterly Results of Operations Report

			March 2019								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary											
Sales of Gas											
480.1	Residential		59,704,791		59,704,791	7,181,769		7,181,769	52,523,022		52,523,022
481.1	Commercial		30,736,837		30,736,837	2,816,280		2,816,280	27,920,557		27,920,557
481.2	Industrial Firm		2,086,618		2,086,618	222,486		222,486	1,864,131		1,864,131
481.3	Interruptible		1,672,363		1,672,363	45,948		45,948	1,626,415		1,626,415
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(15,992,790)	(15,992,790)		(2,578,234)	(2,578,234)		(13,414,556)	(13,414,556)
Total Sales of Gas			94,200,608	(15,992,790)	78,207,819	10,266,484	(2,578,234)	7,688,250	83,934,124	(13,414,556)	70,519,569
Transportation Revenue											
489.12	Industrial Firm		1,091,175		1,091,175	118,079		118,079	973,096		973,096
489.13	Interruptible		568,426		568,426	71,111		71,111	497,315		497,315
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		725,673		725,673	0		0	725,673		725,673
Total Transportation Revenue			2,385,274	0	2,385,274	189,190	0	189,190	2,196,083	0	2,196,083
495.6	Rate Adjustments - Amortizations		1,878,694		1,878,694	(576,420)		(576,420)	2,455,114		2,455,114
Miscellaneous Revenues											
487	Late Payment Charge		268,394		268,394	12,258		12,258	256,135		256,135
488.0	Seasonal Reconnect Fee		1,250		1,250	0		0	1,250		1,250
488.0	Delinquent Reconnect Fee		40,400		40,400	12,710		12,710	27,690		27,690
488.1	Returned Check Charge		11,984		11,984	1,049		1,049	10,935		10,935
488.3	Recon Charge CR During Office Hours		24,380		24,380	6,375		6,375	18,005		18,005
488.4	Field Collection Charge		44,715		44,715	3,395		3,395	41,320		41,320
488.5	Recon Charge CR After Office Hours		5,230		5,230	0		0	5,230		5,230
488.6	Recon Charge Seas During Office Hours		415		415	0		0	415		415
488.7	Recon Charge Seas After Office Hours		100		100	0		0	100		100
488.8	Automated Payment Charge		4,155		4,155	588		588	3,568		3,568
493.2	Rent - Utility Property	B		15,840	15,840		765	765		15,074	15,074
495.1	Meter Rentals		15,983		15,983	199		199	15,784		15,784
495.2	Other Gas Revenue - Miscellaneous		1,402,502		1,402,502	3,890		3,890	1,398,613		1,398,613
Total Miscellaneous Revenues			1,819,508	15,840	1,835,347	40,463	765	41,228	1,779,044	15,074	1,794,119
Total Operating Revenue			100,284,084	(15,976,950)	84,307,134	9,919,718	(2,577,469)	7,342,249	90,364,366	(13,399,482)	76,964,885
Cost of Gas											
804.7	WACOG Incurred		27,213,857		27,213,857	2,693,377		2,693,377	24,520,480		24,520,480
805.7	WACOG Deferred		(4,064,650)		(4,064,650)	(561,826)		(561,826)	(3,502,823)		(3,502,823)
804.6	Demand Incurred		6,739,154		6,739,154	721,984		721,984	6,017,170		6,017,170
805.8	Demand Deferred		3,106,889		3,106,889	332,338		332,338	2,774,551		2,774,551
805.4	Amortization of Gas Costs		(3,637,850)		(3,637,850)	(679,360)		(679,360)	(2,958,490)		(2,958,490)
Total Cost of Gas			29,357,400	0	29,357,400	2,506,513	0	2,506,513	26,850,887	0	26,850,887
407.03	Environmental Expense				5,673,732			0			5,673,732
Detail	Operations & Maintenance	O&M	24,204,263	15,597,539	39,801,802	82,009	1,691,064	1,773,073	24,122,254	13,906,475	38,028,729
Other Taxes											
408.11	Property		1,460,963		1,460,963	(216,374)		(216,374)	1,677,337		1,677,337
408.12	Franchise		2,070,295		2,070,295	345,834		345,834	1,724,461		1,724,461
408.13	Payroll	C		642,226	642,226		66,984	66,984		575,242	575,242
408.14	Other		76,645		76,645	2,321		2,321	74,324		74,324
408.15	Regulatory		1,810,788		1,810,788	0		0	1,810,788		1,810,788
Total Other Taxes			5,418,690	642,226	6,060,917	131,780	66,984	198,764	5,286,910	575,242	5,862,152
403.1	Depreciation	D		7,106,831	7,106,831		804,493	804,493		6,302,338	6,302,338
Income Taxes											
409.11	Federal Income Taxes				(2,993,742)			369,310			(3,363,052)
410.11	Federal Income Taxes - Deferred				3,326,412			0			3,326,412
411.42	Federal Income Tax Credit				(5,911,302)			(1)			(5,911,301)
409.12	Oregon Income Taxes				(1,057,497)			0			(1,057,497)
410.12	Oregon Income Taxes - Deferred				1,175,654			0			1,175,654
411.12	Oregon Income Tax Credit				(1,695,412)			0			(1,695,412)
Total Income Taxes					(7,155,887)			369,309			(7,525,196)
Total Operating Revenue Deductions			58,980,354	23,346,596	80,844,795	2,720,302	2,562,541	5,652,153	56,260,051	20,784,055	75,192,643
Net Operating Income					3,462,338			1,690,096			1,772,242

March 2019

NW Natural
Washington Results of Operations
Monthly Summary

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
		System			Washington			Oregon
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
Rate Base								
101	Gross Plant		3,137,062,770					2,771,603,704
108.1X	Accumulated Depreciation		(1,369,405,456)					(1,226,107,173)
ADJ	Working Capital Allowance		4,378,305					3,920,772
117.X	Storage Gas - Cushion		22,711,010					20,319,541
186.XX	Leasehold Improvements		48,289					42,861
252.XX	Customer Contributions		(4,699,738)					(3,817,990)
283.XX	Deferred Taxes - Federal		(382,565,429)					(330,022,441)
283.XX	Deferred Taxes - State		(81,595,242)					(81,595,242)
Total Rate Base			1,325,934,510					1,154,344,032
Rate Of Return on Rate Base			0.26%					0.15%

March 2019

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		84,529,326			8,539,254			75,990,072
		1,304,538,279			169,457,092			1,135,081,187
		6.48%			5.04%			6.69%

March 2019

			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural											
Washington Results of Operations											
12 Month Ended Reports											
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>									
Sales of Gas											
480.1	Residential		415,124,919	0	415,124,919	46,342,953	0	46,342,953	368,781,967	0	368,781,967
481.1	Commercial		206,219,690	0	206,219,690	18,096,576	0	18,096,576	188,123,114	0	188,123,114
481.2	Industrial Firm		20,672,910	0	20,672,910	1,909,791	0	1,909,791	18,763,119	0	18,763,119
481.3	Interruptible		17,694,880	0	17,694,880	501,794	0	501,794	17,193,086	0	17,193,086
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	(2,601,286)	(2,601,286)	0	(644,692)	(644,692)	0	(1,956,594)	(1,956,594)
	Total Sales of Gas		659,712,399	(2,601,286)	657,111,113	66,851,114	(644,692)	66,206,422	592,861,285	(1,956,594)	590,904,691
Transportation Revenue											
489.12	Industrial Firm		12,204,411	0	12,204,411	1,422,999	0	1,422,999	10,781,412	0	10,781,412
489.13	Interruptible		7,735,207	0	7,735,207	934,989	0	934,989	6,800,217	0	6,800,217
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		4,131,706	0	4,131,706	0	0	0	4,131,706	0	4,131,706
	Total Transportation Revenue		24,071,324	0	24,071,324	2,357,989	0	2,357,989	21,713,335	0	21,713,335
495.6	Rate Adjustments - Amortizations		(1,352,343)	0	(1,352,343)	(3,635,279)	0	(3,635,279)	2,282,936	0	2,282,936
Miscellaneous Revenues											
487	Late Payment Charge		2,004,387	0	2,004,387	87,902	0	87,902	1,916,485	0	1,916,485
488.0	Seasonal Reconnect Fee		12,550	0	12,550	0	0	0	12,550	0	12,550
488.0	Delinquent Reconnect Fee		262,760	0	262,760	21,130	0	21,130	241,630	0	241,630
488.1	Returned Check Charge		119,387	0	119,387	12,212	0	12,212	107,175	0	107,175
488.3	Recon Charge CR During Office Hours		244,790	0	244,790	27,735	0	27,735	217,055	0	217,055
488.4	Field Collection Charge		365,540	0	365,540	31,125	0	31,125	334,415	0	334,415
488.5	Recon Charge CR After Office Hours		37,900	0	37,900	23,350	0	23,350	14,550	0	14,550
488.6	Recon Charge Seas During Office Hours		9,680	0	9,680	545	0	545	9,135	0	9,135
488.7	Recon Charge Seas After Office Hours		1,530	0	1,530	950	0	950	580	0	580
488.8	Automated Payment Charge		37,595	0	37,595	5,308	0	5,308	32,288	0	32,288
493.2	Rent - Utility Property	B	0	789,137	789,137	0	8,925	8,925	0	780,212	780,212
495.1	Meter Rentals		182,960	0	182,960	13,582	0	13,582	169,377	0	169,377
495.2	Other Gas Revenue - Miscellaneous		3,774,022	0	3,774,022	43,084	0	43,084	3,730,938	0	3,730,938
	Total Miscellaneous Revenues		7,053,100	789,137	7,842,237	266,922	8,925	275,847	6,786,178	780,212	7,566,390
	Total Operating Revenue		689,484,480	(1,812,149)	687,672,331	65,840,746	(635,767)	65,204,979	623,643,735	(1,176,382)	622,467,352
Cost of Gas											
804.7	WACOG Incurred		214,206,326	0	214,206,326	20,617,154	0	20,617,154	193,589,172	0	193,589,172
805.7	WACOG Deferred		(20,539,059)	0	(20,539,059)	(2,517,644)	0	(2,517,644)	(18,021,416)	0	(18,021,416)
804.6	Demand Incurred		77,933,662	0	77,933,662	8,255,997	0	8,255,997	69,677,664	0	69,677,664
805.8	Demand Deferred		2,446,615	0	2,446,615	353,528	0	353,528	2,093,088	0	2,093,088
805.4	Amortization of Gas Costs		(21,580,657)	0	(21,580,657)	(3,689,723)	0	(3,689,723)	(17,890,934)	0	(17,890,934)
	Total Cost of Gas		252,466,886	0	252,466,886	23,019,312	0	23,019,312	229,447,574	0	229,447,574
407.03	Environmental Expense				15,450,199				0		15,450,199
Detail	Operations & Maintenance	O&M	30,761,503	157,550,438	188,311,942	836,131	17,381,778	18,217,909	29,925,373	140,168,661	170,094,033
Other Taxes											
408.11	Property		21,557,446	0	21,557,446	1,185,218	0	1,185,218	20,372,228	0	20,372,228
408.12	Franchise		17,665,686	0	17,665,686	2,751,262	0	2,751,262	14,914,424	0	14,914,424
408.13	Payroll	C	0	6,293,704	6,293,704	0	659,604	659,604	0	5,634,100	5,634,100
408.14	Other		1,120,612	0	1,120,612	98,961	0	98,961	1,021,650	0	1,021,650
408.15	Regulatory		1,958,018	0	1,958,018	147,230	0	147,230	1,810,788	0	1,810,788
	Total Other Taxes		42,301,761	6,293,704	48,595,465	4,182,671	659,604	4,842,275	38,119,090	5,634,100	43,753,190
403.1	Depreciation	D	0	84,437,387	84,437,387	0	9,280,282	9,280,282	0	75,157,105	75,157,105
Income Taxes											
409.11	Federal Income Taxes				3,112,454			1,309,802			1,802,652
410.11	Federal Income Taxes - Deferred				22,509,403			0			22,509,403
411.42	Federal Income Tax Credit				(15,493,299)			(3,855)			(15,489,445)
409.12	Oregon Income Taxes				3,012,684			0			3,012,684
410.12	Oregon Income Taxes - Deferred				8,229,969			0			8,229,969
411.12	Oregon Income Tax Credit				(7,490,085)			0			(7,490,085)
	Total Income Taxes				13,881,126			1,305,947			12,575,179
	Total Operating Revenue Deductions		325,530,151	248,281,529	603,143,005	28,038,114	27,321,664	56,665,725	297,492,038	220,959,866	546,477,280
	Net Operating Income				84,529,326			8,539,254			75,990,072

March 2019

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Total
		System			Washington			Oregon
		Total			Total			Total
Rate Base								
101	Gross Plant	3,062,133,122			345,623,732			2,716,509,390
108.1X	Accumulated Depreciation	(1,346,236,017)			(138,319,687)			(1,207,916,330)
Adj	Working Capital Allowance	37,415,243			13,406,425			24,008,818
117.X	Storage Gas - Cushion	19,698,768			2,074,280			17,624,487
186.XX	Leasehold Improvements	108,089			12,149			95,940
252.XX	Customer Contributions	(4,420,254)			(796,819)			(3,623,435)
283.XX	Deferred Taxes - Federal	(382,565,429)			(52,542,988)			(330,022,441)
283.XX	Deferred Taxes - State	(81,595,242)			0			(81,595,242)
Total Rate Base		1,304,538,279			169,457,092			1,135,081,187
Rate Of Return on Rate Base		6.48%			5.04%			6.69%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended March 31 2019

Natural Gas Storage		System	Washington	Oregon
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 21,134	\$ 2,225	\$ 18,908
818	Compressor Station Expense	\$ 4,845	\$ 510	\$ 4,335
819	Compressor Station Fuel	\$ -	\$ -	\$ -
820	Measuring and Regulator Station Expense	\$ 227,195	\$ 23,775	\$ 203,420
821	Purification Expense	\$ (136)	\$ (14)	\$ (122)
				\$ -
Maintenance				
832	Wells Expense	\$ 18,173	\$ 1,914	\$ 16,259
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	\$ 293,787	\$ 30,787	\$ 262,999
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 9,549	\$ 1,006	\$ 8,544
	Total Other Storage Expense	\$ 9,549	\$ 1,006	\$ 8,544
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 154,216	\$ 16,239	\$ 137,977
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 108,295	\$ 11,404	\$ 96,892
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	\$ 262,511	\$ 27,642	\$ 234,869
Transmission Expense				
Operation				
856	Mains Expense	\$ 120,077	\$ 4,944	\$ 115,133
Maintenance				
863	Maintenance of Mains	\$ 57,642	\$ 6,479	\$ 51,163
	Total Transmission Expense	\$ 177,719	\$ 11,423	\$ 166,296
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 362,981	\$ 30,708	\$ 332,273
874	Mains and Services Expense	\$ 1,224,753	\$ 144,112	\$ 1,080,641
875	Measuring and Regulator Station Expense - General	\$ 18,165	\$ 1,889	\$ 16,276
877	Measuring and Regulator Station Expense - City Gate	\$ 55,493	\$ 4,908	\$ 50,585
878	Meter and House Regulator Expense	\$ 485,699	\$ 54,226	\$ 431,473
879	Customer Installation Expense	\$ 1,036,698	\$ 115,397	\$ 921,301
880	Other Expense	\$ 149,029	\$ 15,069	\$ 133,959
881	Rents	\$ 2,515	\$ 634	\$ 1,881
Maintenance				
885	Supervision and Engineering	\$ 738,777	\$ 38,124	\$ 700,653
887	Mains	\$ 173,320	\$ 4,019	\$ 169,300
889	Measuring and Regulator Station Expense - General	\$ 133,041	\$ 12,072	\$ 120,970
891	Measuring and Regulator Station Expense - City Gate	\$ 19,665	\$ 1,091	\$ 18,574
892	Services	\$ 58,371	\$ 1,495	\$ 56,876
893	Meters and House Regulators	\$ 229,504	\$ 22,845	\$ 206,659
894	Other Equipment	\$ 6,212	\$ 171	\$ 6,041
	Total Distribution Expense	\$ 4,694,222	\$ 446,759	\$ 4,247,463

Customer Accounts Expense

Operation

901	Supervision	\$ 166,291	\$ 18,608	\$ 147,683
902	Meter Reading Expenses	\$ 88,699	\$ 9,925	\$ 78,774
903	Customer Records and Collection Expense	\$ 1,382,625	\$ 153,824	\$ 1,228,801
904	Uncollectible Accounts	\$ 123,968	\$ 13,065	\$ 110,903
	Total Customer Accounts Expense	<u>\$ 1,761,582</u>	<u>\$ 195,422</u>	<u>\$ 1,566,160</u>

Customer Service and Informational

Operation

907	Supervision	\$ 117	\$ 13	\$ 104
908	Customer Assistance Expense	\$ 230,628	\$ 18,020	\$ 212,608
909	Customer Information Expense	\$ 421,133	\$ 47,125	\$ 374,009
910	Miscellaneous Customer Service Expense	\$ 14,986	\$ 1,690	\$ 13,296
	Total Customer Service and Informational	<u>\$ 666,864</u>	<u>\$ 66,848</u>	<u>\$ 600,016</u>

Sales Expense

Operation

911	Supervision	\$ 15,342	\$ 1,717	\$ 13,626
912	Demonstration and Selling Expense	\$ 160,802	\$ 17,722	\$ 143,079
913	Advertising	\$ 89,870	\$ 10,056	\$ 79,814
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 266,014</u>	<u>\$ 29,496</u>	<u>\$ 236,518</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$ 7,090,064	\$ 819,734	\$ 6,270,330
922	Administrative Expenses Transferred - Credit	\$ (1,828,580)	\$ (226,453)	\$ (1,602,127)
924	Property Insurance Premium	\$ 291,994	\$ 32,820	\$ 259,174
925	Injuries and Damages	\$ 41,455	\$ 4,660	\$ 36,796
926	Employee Pensions and Benefits	\$ 25,092,998	\$ 224,979	\$ 24,868,019
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 298,535	\$ 33,555	\$ 264,980
931	Rents	\$ 384,697	\$ 43,239	\$ 341,458

Maintenance

935	Maintenance of General Plant	\$ 298,391	\$ 31,157	\$ 267,234
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	Total Administrative and General Expense	<u>\$ 31,669,554</u>	<u>\$ 963,690</u>	<u>\$ 30,705,864</u>
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	Total Operations and Maintenance Expense	<u><u>\$ 39,801,802</u></u>	<u><u>\$ 1,773,073</u></u>	<u><u>\$ 38,028,729</u></u>
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NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended March 31, 2019

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	MAR	MAR	MAR	MAR	MAR	MAR	MAR	MAR	MAR	
	\$ -	\$ 21,133.75	\$ 21,133.75	\$ -	\$ 2,225.38	\$ 2,225.38	\$ -	\$ 18,908.37	\$ 18,908.37	Firm Sales Volumes Total
816 Wells Expense Total	\$ -	\$ 21,133.75	\$ 21,133.75	\$ -	\$ 2,225.38	\$ 2,225.38	\$ -	\$ 18,908.37	\$ 18,908.37	
	\$ -	\$ 4,845.39	\$ 4,845.39	\$ -	\$ 510.22	\$ 510.22	\$ -	\$ 4,335.17	\$ 4,335.17	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 4,845.39	\$ 4,845.39	\$ -	\$ 510.22	\$ 510.22	\$ -	\$ 4,335.17	\$ 4,335.17	
	\$ 626.00	\$ -	\$ 626.00	\$ -	\$ -	\$ -	\$ 626.00	\$ -	\$ 626.00	Direct-OR Total
	\$ -	\$ 222,570.56	\$ 222,570.56	\$ -	\$ 23,436.68	\$ 23,436.68	\$ -	\$ 199,133.88	\$ 199,133.88	Firm Sales Volumes Total
	\$ -	\$ 3,998.59	\$ 3,998.59	\$ -	\$ 338.28	\$ 338.28	\$ -	\$ 3,660.31	\$ 3,660.31	Sendout Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 626.00	\$ 226,569.15	\$ 227,195.15	\$ -	\$ 23,774.96	\$ 23,774.96	\$ 626.00	\$ 202,794.19	\$ 203,420.19	
	\$ -	\$ (135.83)	\$ (135.83)	\$ -	\$ (14.30)	\$ (14.30)	\$ -	\$ (121.53)	\$ (121.53)	Firm Sales Volumes Total
821 Purification Expense Total	\$ -	\$ (135.83)	\$ (135.83)	\$ -	\$ (14.30)	\$ (14.30)	\$ -	\$ (121.53)	\$ (121.53)	
	\$ -	\$ 18,172.67	\$ 18,172.67	\$ -	\$ 1,913.58	\$ 1,913.58	\$ -	\$ 16,259.09	\$ 16,259.09	Firm Sales Volumes Total
832 Wells Expense Total	\$ -	\$ 18,172.67	\$ 18,172.67	\$ -	\$ 1,913.58	\$ 1,913.58	\$ -	\$ 16,259.09	\$ 16,259.09	
	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20	Firm Sales Volumes Total
834 Compressor Expense Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ 20,198.20	\$ 20,198.20	
	\$ -	\$ 9,549.21	\$ 9,549.21	\$ -	\$ 1,005.53	\$ 1,005.53	\$ -	\$ 8,543.68	\$ 8,543.68	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 9,549.21	\$ 9,549.21	\$ -	\$ 1,005.53	\$ 1,005.53	\$ -	\$ 8,543.68	\$ 8,543.68	
	\$ -	\$ 154,215.93	\$ 154,215.93	\$ -	\$ 16,238.94	\$ 16,238.94	\$ -	\$ 137,976.99	\$ 137,976.99	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 154,215.93	\$ 154,215.93	\$ -	\$ 16,238.94	\$ 16,238.94	\$ -	\$ 137,976.99	\$ 137,976.99	
	\$ -	\$ 108,295.35	\$ 108,295.35	\$ -	\$ 11,403.50	\$ 11,403.50	\$ -	\$ 96,891.85	\$ 96,891.85	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 108,295.35	\$ 108,295.35	\$ -	\$ 11,403.50	\$ 11,403.50	\$ -	\$ 96,891.85	\$ 96,891.85	
	\$ -	\$ 35,190.12	\$ 35,190.12	\$ -	\$ 3,955.37	\$ 3,955.37	\$ -	\$ 31,234.75	\$ 31,234.75	3-factor Total
	\$ 420.00	\$ -	\$ 420.00	\$ -	\$ -	\$ -	\$ 420.00	\$ -	\$ 420.00	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 84,466.67	\$ 84,466.67	\$ -	\$ 988.26	\$ 988.26	\$ -	\$ 83,478.41	\$ 83,478.41	Transmission Total
856 Mains Expense Total	\$ 420.00	\$ 119,656.79	\$ 120,076.79	\$ -	\$ 4,943.63	\$ 4,943.63	\$ 420.00	\$ 114,713.16	\$ 115,133.16	
	\$ -	\$ 57,642.21	\$ 57,642.21	\$ -	\$ 6,478.98	\$ 6,478.98	\$ -	\$ 51,163.23	\$ 51,163.23	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	TRANSMISSION Total
863 Maintenance of Mains Total	\$ -	\$ 57,642.21	\$ 57,642.21	\$ -	\$ 6,478.98	\$ 6,478.98	\$ -	\$ 51,163.23	\$ 51,163.23	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 362,980.91	\$ 362,980.91	\$ -	\$ 30,708.18	\$ 30,708.18	\$ -	\$ 332,272.73	\$ 332,272.73	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
870 Supervision and Engineering Total	\$ -	\$ 362,980.91	\$ 362,980.91	\$ -	\$ 30,708.18	\$ 30,708.18	\$ -	\$ 332,272.73	\$ 332,272.73	
	\$ -	\$ 327,398.32	\$ 327,398.32	\$ -	\$ 36,799.57	\$ 36,799.57	\$ -	\$ 290,598.75	\$ 290,598.75	3-factor Total
	\$ -	\$ 415,648.37	\$ 415,648.37	\$ -	\$ 46,511.05	\$ 46,511.05	\$ -	\$ 369,137.32	\$ 369,137.32	Customers-All Total
	\$ 314,542.45	\$ -	\$ 314,542.45	\$ -	\$ -	\$ -	\$ 314,542.45	\$ -	\$ 314,542.45	Direct-OR Total
	\$ 55,858.05	\$ -	\$ 55,858.05	\$ 55,858.05	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 63,192.31	\$ 63,192.31	\$ -	\$ 4,121.21	\$ 4,121.21	\$ -	\$ 59,071.10	\$ 59,071.10	Perimeter Total
	\$ -	\$ 3,554.75	\$ 3,554.75	\$ -	\$ 300.73	\$ 300.73	\$ -	\$ 3,254.02	\$ 3,254.02	Sendout Volumes Total
	\$ -	\$ 44,558.79	\$ 44,558.79	\$ -	\$ 521.34	\$ 521.34	\$ -	\$ 44,037.45	\$ 44,037.45	Transmission Total
874 Mains and Services Expense Total	\$ 370,400.50	\$ 854,352.54	\$ 1,224,753.04	\$ 55,858.05	\$ 88,253.91	\$ 144,111.96	\$ 314,542.45	\$ 766,098.63	\$ 1,080,641.08	
	\$ -	\$ 1,756.98	\$ 1,756.98	\$ -	\$ 197.48	\$ 197.48	\$ -	\$ 1,559.50	\$ 1,559.50	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 9,373.32	\$ 9,373.32	\$ -	\$ 792.98	\$ 792.98	\$ -	\$ 8,580.34	\$ 8,580.34	Sendout Volumes Total
	\$ -	\$ 7,034.58	\$ 7,034.58	\$ -	\$ 898.03	\$ 898.03	\$ -	\$ 6,136.55	\$ 6,136.55	Telemetry Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 18,164.88	\$ 18,164.88	\$ -	\$ 1,888.50	\$ 1,888.50	\$ -	\$ 16,276.38	\$ 16,276.38	
	\$ -	\$ 6,155.04	\$ 6,155.04	\$ -	\$ 691.83	\$ 691.83	\$ -	\$ 5,463.21	\$ 5,463.21	3-factor Total
	\$ -	\$ 1,532.19	\$ 1,532.19	\$ -	\$ 171.45	\$ 171.45	\$ -	\$ 1,360.74	\$ 1,360.74	Customers-All Total
	\$ -	\$ 47,805.70	\$ 47,805.70	\$ -	\$ 4,044.36	\$ 4,044.36	\$ -	\$ 43,761.34	\$ 43,761.34	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 55,492.93	\$ 55,492.93	\$ -	\$ 4,907.64	\$ 4,907.64	\$ -	\$ 50,585.29	\$ 50,585.29	
	\$ -	\$ 481,803.33	\$ 481,803.33	\$ -	\$ 53,913.79	\$ 53,913.79	\$ -	\$ 427,889.54	\$ 427,889.54	Customers-All Total
	\$ -	\$ 2,143.86	\$ 2,143.86	\$ -	\$ 180.30	\$ 180.30	\$ -	\$ 1,963.56	\$ 1,963.56	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 1,522.00	\$ 1,522.00	\$ -	\$ 128.76	\$ 128.76	\$ -	\$ 1,393.24	\$ 1,393.24	Sendout Volumes Total
	\$ -	\$ 229.60	\$ 229.60	\$ -	\$ 2.69	\$ 2.69	\$ -	\$ 226.91	\$ 226.91	Transmission Total

878 Meter and House Regulator Expense Total	\$ -	\$ 485,698.79	\$ 485,698.79	\$ -	\$ 54,225.54	\$ 54,225.54	\$ -	\$ 431,473.25	\$ 431,473.25	
	\$ -	\$ 10,912.75	\$ 10,912.75	\$ -	\$ 1,226.59	\$ 1,226.59	\$ -	\$ 9,686.16	\$ 9,686.16	3-factor Total
	\$ -	\$ 999,103.22	\$ 999,103.22	\$ -	\$ 111,799.65	\$ 111,799.65	\$ -	\$ 887,303.57	\$ 887,303.57	Customers-All Total
	\$ 20,801.76	\$ -	\$ 20,801.76	\$ -	\$ -	\$ -	\$ 20,801.76	\$ -	\$ 20,801.76	Direct-OR Total
	\$ 2,125.90	\$ -	\$ 2,125.90	\$ 2,125.90	\$ -	\$ 2,125.90	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 3,754.29	\$ 3,754.29	\$ -	\$ 244.84	\$ 244.84	\$ -	\$ 3,509.45	\$ 3,509.45	Perimeter Total
879 Customer Installation Expense Total	\$ 22,927.66	\$ 1,013,770.26	\$ 1,036,697.92	\$ 2,125.90	\$ 113,271.09	\$ 115,396.99	\$ 20,801.76	\$ 900,499.17	\$ 921,300.93	
	\$ -	\$ (5,178.99)	\$ (5,178.99)	\$ -	\$ (582.12)	\$ (582.12)	\$ -	\$ (4,596.87)	\$ (4,596.87)	3-factor Total
	\$ -	\$ 91,943.60	\$ 91,943.60	\$ -	\$ 10,288.49	\$ 10,288.49	\$ -	\$ 81,655.11	\$ 81,655.11	customers-all Total
	\$ -	\$ 235.84	\$ 235.84	\$ -	\$ 19.83	\$ 19.83	\$ -	\$ 216.01	\$ 216.01	customers-Ind Total
	\$ 24,844.85	\$ -	\$ 24,844.85	\$ -	\$ -	\$ -	\$ 24,844.85	\$ -	\$ 24,844.85	Direct-OR Total
	\$ 2,613.00	\$ -	\$ 2,613.00	\$ 2,613.00	\$ -	\$ 2,613.00	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 2,460.45	\$ 2,460.45	\$ -	\$ 160.46	\$ 160.46	\$ -	\$ 2,299.99	\$ 2,299.99	Perimeter Total
	\$ -	\$ 30,096.86	\$ 30,096.86	\$ -	\$ 2,546.19	\$ 2,546.19	\$ -	\$ 27,550.67	\$ 27,550.67	Sendout Volumes Total
	\$ -	\$ 2,012.93	\$ 2,012.93	\$ -	\$ 23.55	\$ 23.55	\$ -	\$ 1,989.38	\$ 1,989.38	Transmission Total
880 Other Expense Total	\$ 27,457.85	\$ 121,570.69	\$ 149,028.54	\$ 2,613.00	\$ 12,456.41	\$ 15,069.41	\$ 24,844.85	\$ 109,114.28	\$ 133,959.13	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72	Customers-The Dalles Total
881 Rents Total	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72	
	\$ -	\$ 215,368.80	\$ 215,368.80	\$ -	\$ 24,207.45	\$ 24,207.45	\$ -	\$ 191,161.35	\$ 191,161.35	3-factor Total
	\$ 484,451.09	\$ -	\$ 484,451.09	\$ -	\$ -	\$ -	\$ 484,451.09	\$ -	\$ 484,451.09	Direct-OR Total
	\$ 13,000.21	\$ -	\$ 13,000.21	\$ 13,000.21	\$ -	\$ 13,000.21	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 11,443.22	\$ 11,443.22	\$ -	\$ 746.29	\$ 746.29	\$ -	\$ 10,696.93	\$ 10,696.93	Perimeter Total
	\$ -	\$ 14,513.41	\$ 14,513.41	\$ -	\$ 169.81	\$ 169.81	\$ -	\$ 14,343.60	\$ 14,343.60	Transmission Total
885 Supervision and Engineering Total	\$ 497,451.30	\$ 241,325.43	\$ 738,776.73	\$ 13,000.21	\$ 25,123.55	\$ 38,123.76	\$ 484,451.09	\$ 216,201.88	\$ 700,652.97	
	\$ -	\$ 2,749.51	\$ 2,749.51	\$ -	\$ 309.04	\$ 309.04	\$ -	\$ 2,440.47	\$ 2,440.47	3-factor Total
	\$ 154,009.80	\$ -	\$ 154,009.80	\$ -	\$ -	\$ -	\$ 154,009.80	\$ -	\$ 154,009.80	Direct-OR Total
	\$ 2,885.80	\$ -	\$ 2,885.80	\$ 2,885.80	\$ -	\$ 2,885.80	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 39.31	\$ 39.31	\$ -	\$ 4.23	\$ 4.23	\$ -	\$ 35.08	\$ 35.08	Employee Cost Total
	\$ -	\$ 12,348.15	\$ 12,348.15	\$ -	\$ 805.31	\$ 805.31	\$ -	\$ 11,542.84	\$ 11,542.84	Perimeter Total
	\$ -	\$ 1,287.20	\$ 1,287.20	\$ -	\$ 15.06	\$ 15.06	\$ -	\$ 1,272.14	\$ 1,272.14	Transmission Total
887 Mains Total	\$ 156,895.60	\$ 16,424.17	\$ 173,319.77	\$ 2,885.80	\$ 1,133.65	\$ 4,019.45	\$ 154,009.80	\$ 15,290.52	\$ 169,300.32	
	\$ -	\$ 2,363.73	\$ 2,363.73	\$ -	\$ 265.68	\$ 265.68	\$ -	\$ 2,098.05	\$ 2,098.05	3-factor Total
	\$ 433.88	\$ -	\$ 433.88	\$ -	\$ -	\$ -	\$ 433.88	\$ -	\$ 433.88	Direct-OR Total
	\$ -	\$ 108,240.01	\$ 108,240.01	\$ -	\$ 9,157.10	\$ 9,157.10	\$ -	\$ 99,082.91	\$ 99,082.91	Sendout Volumes Total
	\$ -	\$ 20,624.36	\$ 20,624.36	\$ -	\$ 2,632.91	\$ 2,632.91	\$ -	\$ 17,991.45	\$ 17,991.45	Telemetering Total
	\$ -	\$ 1,379.49	\$ 1,379.49	\$ -	\$ 16.14	\$ 16.14	\$ -	\$ 1,363.35	\$ 1,363.35	Transmission Total
889 Measuring and Regulator Station Expense - General Total	\$ 433.88	\$ 132,607.59	\$ 133,041.47	\$ -	\$ 12,071.83	\$ 12,071.83	\$ 433.88	\$ 120,535.76	\$ 120,969.64	
	\$ -	\$ 75.03	\$ 75.03	\$ -	\$ 8.43	\$ 8.43	\$ -	\$ 66.60	\$ 66.60	3-factor Total
	\$ 6,795.56	\$ -	\$ 6,795.56	\$ -	\$ -	\$ -	\$ 6,795.56	\$ -	\$ 6,795.56	direct-or Total
	\$ -	\$ 12,794.31	\$ 12,794.31	\$ -	\$ 1,082.40	\$ 1,082.40	\$ -	\$ 11,711.91	\$ 11,711.91	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	\$ 6,795.56	\$ 12,869.34	\$ 19,664.90	\$ -	\$ 1,090.83	\$ 1,090.83	\$ 6,795.56	\$ 11,778.51	\$ 18,574.07	
	\$ -	\$ 134.73	\$ 134.73	\$ -	\$ 15.14	\$ 15.14	\$ -	\$ 119.59	\$ 119.59	3-factor Total
	\$ 39,861.02	\$ -	\$ 39,861.02	\$ -	\$ -	\$ -	\$ 39,861.02	\$ -	\$ 39,861.02	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 3,555.32	\$ 3,555.32	\$ -	\$ 231.87	\$ 231.87	\$ -	\$ 3,323.45	\$ 3,323.45	Perimeter Total
	\$ -	\$ 14,738.10	\$ 14,738.10	\$ -	\$ 1,246.84	\$ 1,246.84	\$ -	\$ 13,491.26	\$ 13,491.26	Sendout Volumes Total
	\$ -	\$ 81.65	\$ 81.65	\$ -	\$ 0.96	\$ 0.96	\$ -	\$ 80.69	\$ 80.69	Transmission Total
892 Services Total	\$ 39,861.02	\$ 18,509.80	\$ 58,370.82	\$ -	\$ 1,494.81	\$ 1,494.81	\$ 39,861.02	\$ 17,014.99	\$ 56,876.01	
	\$ -	\$ (1,881.92)	\$ (1,881.92)	\$ -	\$ (211.53)	\$ (211.53)	\$ -	\$ (1,670.39)	\$ (1,670.39)	3-factor Total
	\$ -	\$ 107,822.38	\$ 107,822.38	\$ -	\$ 12,065.32	\$ 12,065.32	\$ -	\$ 95,757.06	\$ 95,757.06	Customers-All Total
	\$ -	\$ 4,494.95	\$ 4,494.95	\$ -	\$ 463.88	\$ 463.88	\$ -	\$ 4,031.07	\$ 4,031.07	Customers-Comm Total
	\$ -	\$ 13,819.67	\$ 13,819.67	\$ -	\$ 1,162.23	\$ 1,162.23	\$ -	\$ 12,657.44	\$ 12,657.44	Customers-Ind Total
	\$ -	\$ 28,920.57	\$ 28,920.57	\$ -	\$ 3,262.24	\$ 3,262.24	\$ -	\$ 25,658.33	\$ 25,658.33	Customers-Res Total
	\$ (2,927.78)	\$ -	\$ (2,927.78)	\$ -	\$ -	\$ -	\$ (2,927.78)	\$ -	\$ (2,927.78)	direct-or Total
	\$ -	\$ 70,996.28	\$ 70,996.28	\$ -	\$ 6,006.29	\$ 6,006.29	\$ -	\$ 64,989.99	\$ 64,989.99	Sendout Volumes Total
	\$ -	\$ 8,259.95	\$ 8,259.95	\$ -	\$ 96.64	\$ 96.64	\$ -	\$ 8,163.31	\$ 8,163.31	Transmission Total
893 Meters and House Regulators Total	\$ (2,927.78)	\$ 232,431.88	\$ 229,504.10	\$ -	\$ 22,845.08	\$ 22,845.08	\$ (2,927.78)	\$ 209,586.80	\$ 206,659.02	
	\$ -	\$ 1,518.97	\$ 1,518.97	\$ -	\$ 170.73	\$ 170.73	\$ -	\$ 1,348.24	\$ 1,348.24	3-factor Total
	\$ 4,674.97	\$ -	\$ 4,674.97	\$ -	\$ -	\$ -	\$ 4,674.97	\$ -	\$ 4,674.97	direct-or Total
	\$ -	\$ 18.37	\$ 18.37	\$ -	\$ 0.21	\$ 0.21	\$ -	\$ 18.16	\$ 18.16	Transmission Total
894 Other Equipment Total	\$ 4,674.97	\$ 1,537.34	\$ 6,212.31	\$ -	\$ 170.95	\$ 170.95	\$ 4,674.97	\$ 1,366.39	\$ 6,041.36	
	\$ -	\$ 166,290.58	\$ 166,290.58	\$ -	\$ 18,607.92	\$ 18,607.92	\$ -	\$ 147,682.66	\$ 147,682.66	Customers-All Total
901 Supervision Total	\$ -	\$ 166,290.58	\$ 166,290.58	\$ -	\$ 18,607.92	\$ 18,607.92	\$ -	\$ 147,682.66	\$ 147,682.66	

	\$ -	\$ 88,698.91	\$ 88,698.91	\$ -	\$ 9,925.41	\$ 9,925.41	\$ -	\$ 78,773.50	\$ 78,773.50	customers-all Total
902 Meter Reading Expenses Total	\$ -	\$ 88,698.91	\$ 88,698.91	\$ -	\$ 9,925.41	\$ 9,925.41	\$ -	\$ 78,773.50	\$ 78,773.50	
	\$ -	\$ 9,775.57	\$ 9,775.57	\$ -	\$ 1,098.77	\$ 1,098.77	\$ -	\$ 8,676.80	\$ 8,676.80	3-factor Total
	\$ -	\$ 1,340,812.74	\$ 1,340,812.74	\$ -	\$ 150,036.95	\$ 150,036.95	\$ -	\$ 1,190,775.79	\$ 1,190,775.79	customers-all Total
	\$ -	\$ 31,962.01	\$ 31,962.01	\$ -	\$ 2,688.01	\$ 2,688.01	\$ -	\$ 29,274.00	\$ 29,274.00	customers-Ind Total
	\$ 74.20	\$ -	\$ 74.20	\$ -	\$ -	\$ -	\$ 74.20	\$ -	\$ 74.20	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ 74.20	\$ 1,382,550.32	\$ 1,382,624.52	\$ -	\$ 153,823.72	\$ 153,823.72	\$ 74.20	\$ 1,228,726.60	\$ 1,228,800.80	
	\$ -	\$ 12,708.00	\$ 12,708.00	\$ -	\$ 1,422.03	\$ 1,422.03	\$ -	\$ 11,285.97	\$ 11,285.97	Customers-All Total
	\$ -	\$ 14,237.24	\$ 14,237.24	\$ -	\$ 1,469.28	\$ 1,469.28	\$ -	\$ 12,767.96	\$ 12,767.96	Customers-Comm Total
	\$ -	\$ 2,422.37	\$ 2,422.37	\$ -	\$ 203.72	\$ 203.72	\$ -	\$ 2,218.65	\$ 2,218.65	Customers-Ind Total
	\$ -	\$ 88,384.17	\$ 88,384.17	\$ -	\$ 9,969.73	\$ 9,969.73	\$ -	\$ 78,414.44	\$ 78,414.44	Customers-Res Total
	\$ 6,215.81	\$ -	\$ 6,215.81	\$ -	\$ -	\$ -	\$ 6,215.81	\$ -	\$ 6,215.81	Direct-OR Total
904 Uncollectible Accounts Total	\$ 6,215.81	\$ 117,751.78	\$ 123,967.59	\$ -	\$ 13,064.76	\$ 13,064.76	\$ 6,215.81	\$ 104,687.02	\$ 110,902.83	
	\$ -	\$ 116.95	\$ 116.95	\$ -	\$ 13.19	\$ 13.19	\$ -	\$ 103.76	\$ 103.76	Customers-Res Total
907 Supervision Total	\$ -	\$ 116.95	\$ 116.95	\$ -	\$ 13.19	\$ 13.19	\$ -	\$ 103.76	\$ 103.76	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
	\$ -	\$ 127,108.83	\$ 127,108.83	\$ -	\$ 14,223.48	\$ 14,223.48	\$ -	\$ 112,885.35	\$ 112,885.35	Customers-All Total
	\$ -	\$ 106,281.21	\$ 106,281.21	\$ -	\$ 8,938.25	\$ 8,938.25	\$ -	\$ 97,342.96	\$ 97,342.96	Customers-Ind Total
	\$ -	\$ 2,706.47	\$ 2,706.47	\$ -	\$ 305.29	\$ 305.29	\$ -	\$ 2,401.18	\$ 2,401.18	Customers-Res Total
	\$ (21.85)	\$ -	\$ (21.85)	\$ -	\$ -	\$ -	\$ (21.85)	\$ -	\$ (21.85)	Direct-OR Total
	\$ (5,447.03)	\$ -	\$ (5,447.03)	\$ (5,447.03)	\$ -	\$ (5,447.03)	\$ -	\$ -	\$ -	direct-wa Total
908 Customer Assistance Expense Total	\$ (5,468.88)	\$ 236,096.51	\$ 230,627.63	\$ (5,447.03)	\$ 23,467.02	\$ 18,019.99	\$ (21.85)	\$ 212,629.49	\$ 212,607.64	
	\$ -	\$ 421,133.40	\$ 421,133.40	\$ -	\$ 47,124.83	\$ 47,124.83	\$ -	\$ 374,008.57	\$ 374,008.57	Customers-All Total
909 Customer Information Expense Total	\$ -	\$ 421,133.40	\$ 421,133.40	\$ -	\$ 47,124.83	\$ 47,124.83	\$ -	\$ 374,008.57	\$ 374,008.57	
	\$ -	\$ 14,986.08	\$ 14,986.08	\$ -	\$ 1,690.43	\$ 1,690.43	\$ -	\$ 13,295.65	\$ 13,295.65	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 14,986.08	\$ 14,986.08	\$ -	\$ 1,690.43	\$ 1,690.43	\$ -	\$ 13,295.65	\$ 13,295.65	
	\$ -	\$ 15,342.43	\$ 15,342.43	\$ -	\$ 1,716.82	\$ 1,716.82	\$ -	\$ 13,625.61	\$ 13,625.61	Customers-All Total
911 Supervision Total	\$ -	\$ 15,342.43	\$ 15,342.43	\$ -	\$ 1,716.82	\$ 1,716.82	\$ -	\$ 13,625.61	\$ 13,625.61	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 151,932.58	\$ 151,932.58	\$ -	\$ 17,001.26	\$ 17,001.26	\$ -	\$ 134,931.32	\$ 134,931.32	Customers-All Total
	\$ -	\$ 6,392.57	\$ 6,392.57	\$ -	\$ 721.08	\$ 721.08	\$ -	\$ 5,671.49	\$ 5,671.49	CUSTOMERS-RES Total
	\$ 2,476.43	\$ -	\$ 2,476.43	\$ -	\$ -	\$ -	\$ 2,476.43	\$ -	\$ 2,476.43	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ 2,476.43	\$ 158,325.15	\$ 160,801.58	\$ -	\$ 17,722.34	\$ 17,722.34	\$ 2,476.43	\$ 140,602.81	\$ 143,079.24	
	\$ -	\$ 89,869.98	\$ 89,869.98	\$ -	\$ 10,056.45	\$ 10,056.45	\$ -	\$ 79,813.53	\$ 79,813.53	Customers-All Total
913 Advertising Total	\$ -	\$ 89,869.98	\$ 89,869.98	\$ -	\$ 10,056.45	\$ 10,056.45	\$ -	\$ 79,813.53	\$ 79,813.53	
	\$ -	\$ 4,529,712.62	\$ 4,529,712.62	\$ -	\$ 509,139.70	\$ 509,139.70	\$ -	\$ 4,020,572.92	\$ 4,020,572.92	3-factor Total
	\$ -	\$ 165,529.60	\$ 165,529.60	\$ -	\$ 18,522.76	\$ 18,522.76	\$ -	\$ 147,006.84	\$ 147,006.84	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 13,029.76	\$ 13,029.76	\$ -	\$ 1,469.76	\$ 1,469.76	\$ -	\$ 11,560.00	\$ 11,560.00	Customers-Res Total
	\$ 1,073.81	\$ -	\$ 1,073.81	\$ -	\$ -	\$ -	\$ 1,073.81	\$ -	\$ 1,073.81	Direct-OR Total
	\$ 7,010.22	\$ -	\$ 7,010.22	\$ 7,010.22	\$ -	\$ 7,010.22	\$ -	\$ -	\$ -	direct-wa Total
	\$ -	\$ 2,198,548.24	\$ 2,198,548.24	\$ -	\$ 236,673.72	\$ 236,673.72	\$ -	\$ 1,961,874.52	\$ 1,961,874.52	Employee Cost Total
	\$ -	\$ 147,016.07	\$ 147,016.07	\$ -	\$ 44,104.82	\$ 44,104.82	\$ -	\$ 102,911.25	\$ 102,911.25	Regulatory Total
	\$ -	\$ 28,034.78	\$ 28,034.78	\$ -	\$ 2,803.48	\$ 2,803.48	\$ -	\$ 25,231.30	\$ 25,231.30	Sales Volumes Total
	\$ -	\$ 108.65	\$ 108.65	\$ -	\$ 9.19	\$ 9.19	\$ -	\$ 99.46	\$ 99.46	Sendout Volumes Total
921 Office Supplies and Expense Total	\$ 8,084.03	\$ 7,081,979.72	\$ 7,090,063.75	\$ 7,010.22	\$ 812,723.43	\$ 819,733.65	\$ 1,073.81	\$ 6,269,256.29	\$ 6,270,330.10	
	\$ -	\$ (43,086.83)	\$ (43,086.83)	\$ -	\$ (4,842.96)	\$ (4,842.96)	\$ -	\$ (38,243.87)	\$ (38,243.87)	3-Factor Total
	\$ -	\$ (1,248,470.00)	\$ (1,248,470.00)	\$ -	\$ (163,799.26)	\$ (163,799.26)	\$ -	\$ (1,084,670.74)	\$ (1,084,670.74)	Admin Tran Total
	\$ -	\$ (537,023.45)	\$ (537,023.45)	\$ -	\$ (57,810.57)	\$ (57,810.57)	\$ -	\$ (479,212.88)	\$ (479,212.88)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,828,580.28)	\$ (1,828,580.28)	\$ -	\$ (226,452.80)	\$ (226,452.80)	\$ -	\$ (1,602,127.48)	\$ (1,602,127.48)	
	\$ -	\$ 291,994.41	\$ 291,994.41	\$ -	\$ 32,820.17	\$ 32,820.17	\$ -	\$ 259,174.24	\$ 259,174.24	3-factor Total
924 Property Insurance Premium Total	\$ -	\$ 291,994.41	\$ 291,994.41	\$ -	\$ 32,820.17	\$ 32,820.17	\$ -	\$ 259,174.24	\$ 259,174.24	
	\$ -	\$ 41,455.20	\$ 41,455.20	\$ -	\$ 4,659.56	\$ 4,659.56	\$ -	\$ 36,795.64	\$ 36,795.64	3-factor Total
925 Injuries and Damages Total	\$ -	\$ 41,455.20	\$ 41,455.20	\$ -	\$ 4,659.56	\$ 4,659.56	\$ -	\$ 36,795.64	\$ 36,795.64	
	\$ -	\$ 202,547.88	\$ 202,547.88	\$ -	\$ 22,766.38	\$ 22,766.38	\$ -	\$ 179,781.50	\$ 179,781.50	3-Factor Total
	\$ 23,011,351.32	\$ -	\$ 23,011,351.32	\$ -	\$ -	\$ -	\$ 23,011,351.32	\$ -	\$ 23,011,351.32	DIRECT-OR Total
	\$ -	\$ 1,878,345.12	\$ 1,878,345.12	\$ -	\$ 202,203.85	\$ 202,203.85	\$ -	\$ 1,676,141.27	\$ 1,676,141.27	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$ 23,011,351.32	\$ 2,081,647.00	\$ 25,092,998.32	\$ -	\$ 224,979.06	\$ 224,979.06	\$ 23,011,351.32	\$ 1,856,667.94	\$ 24,868,019.26	
	\$ -	\$ 298,535.46	\$ 298,535.46	\$ -	\$ 33,555.39	\$ 33,555.39	\$ -	\$ 264,980.07	\$ 264,980.07	3-factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 298,535.46	\$ 298,535.46	\$ -	\$ 33,555.39	\$ 33,555.39	\$ -	\$ 264,980.07	\$ 264,980.07	
	\$ -	\$ 382,056.77	\$ 382,056.77	\$ -	\$ 42,943.18	\$ 42,943.18	\$ -	\$ 339,113.59	\$ 339,113.59	3-FACTOR Total
	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 295.42	\$ 295.42	\$ -	\$ 2,344.58	\$ 2,344.58	Customers-All Total
931 Rents Total	\$ -	\$ 384,696.77	\$ 384,696.77	\$ -	\$ 43,238.60	\$ 43,238.60	\$ -	\$ 341,458.17	\$ 341,458.17	

	\$	-	\$	211,408.82	\$	211,408.82	\$	-	\$	23,762.35	\$	23,762.35	\$	-	\$	187,646.47	\$	187,646.47	3-factor Total
	\$	-	\$	17,118.94	\$	17,118.94	\$	-	\$	1,915.61	\$	1,915.61	\$	-	\$	15,203.33	\$	15,203.33	Customers-All Total
	\$	-	\$	1,511.86	\$	1,511.86	\$	-	\$	381.14	\$	381.14	\$	-	\$	1,130.72	\$	1,130.72	Customers-The Dalles Total
	\$	52,550.64	\$	-	\$	52,550.64	\$	-	\$	-	\$	-	\$	52,550.64	\$	-	\$	52,550.64	direct-or Total
	\$	3,962.67	\$	-	\$	3,962.67	\$	3,962.67	\$	-	\$	3,962.67	\$	-	\$	-	\$	-	Direct-WA Total
	\$	-	\$	6,858.92	\$	6,858.92	\$	-	\$	722.24	\$	722.24	\$	-	\$	6,136.68	\$	6,136.68	Firm Sales Volumes Total
	\$	-	\$	4,861.63	\$	4,861.63	\$	-	\$	411.29	\$	411.29	\$	-	\$	4,450.34	\$	4,450.34	Sendout Volumes Total
	\$	-	\$	117.10	\$	117.10	\$	-	\$	1.37	\$	1.37	\$	-	\$	115.73	\$	115.73	Transmission Total
935 Maintenance of General Plant Total	\$	56,513.31	\$	241,877.27	\$	298,390.58	\$	3,962.67	\$	27,194.01	\$	31,156.68	\$	52,550.64	\$	214,683.26	\$	267,233.90	
Grand Total	\$	24,204,262.78	\$	15,597,538.87	\$	39,801,801.65	\$	82,008.82	\$	1,691,063.83	\$	1,773,072.65	\$	24,122,253.96	\$	13,906,475.04	\$	38,028,729.00	

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.190%	88.810%
Customers-Residential	11.280%	88.720%
Customers-Commercial	10.320%	89.680%
Customers-Industrial	8.410%	91.590%
Customers-The Dalles	25.210%	74.790%
3-factor	11.240%	88.760%
firm volumes	10.530%	89.470%
sales volumes	10.000%	90.000%
sendout volumes	8.460%	91.540%
sales/sendout volumes	9.230%	90.770%
Customers Portland/Vancouver	15.340%	84.660%
Customers Portland/Vancouver 80%	12.272%	87.728%
Customers Portland/Vancouver Commercial	15.300%	84.700%
Payroll	10.430%	89.570%
Admin Transfer	13.120%	86.880%
Employee Cost	10.765%	89.235%
Regulatory	30.000%	70.000%
Telemetry	12.766%	87.234%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.770%	88.230%
Depreciation	11.320%	88.680%
Rate Base	13.650%	86.350%

**NW Natural
State Allocation Factors
Updated for year ended 2018 data**

	System	Washington	Oregon
Customers			
Total Customers			
December 2018	750,421	84,650	665,771
December 2017	737,873	81,842	656,031
Average	744,147	83,246	660,901
% of System		11.19%	88.81%
Residential Customers			
December 2018	680,134	77,357	602,777
December 2017	668,803	74,805	593,998
Average	674,469	76,081	598,388
% of System		11.28%	88.72%
Commercial Customers			
December 2018	69,087	7,192	61,895
December 2017	67,881	6,937	60,944
Average	68,484	7,065	61,420
% of System		10.32%	89.68%
Industrial Customers			
December 2018	1,200	101	1,099
December 2017	1,189	100	1,089
Average	1,195	101	1,094
% of System		8.41%	91.59%
The Dalles			
December 2018	8,318	2,103	6,215
December 2017	8,119	2,040	6,079
Average	8,219	2,072	6,147
% of System		25.21%	74.79%
Portland / Vancouver			
December 2018	533,590	82,547	451,043
December 2017	524,992	79,802	445,190
Average	529,291	81,175	448,117
% of System		15.34%	84.66%
Portland / Vancouver Commercial			

December 2018	45,081	6,976	38,105
December 2017	44,470	6,724	37,746
Average	44,776	6,850	37,926
% of System		15.30%	84.70%

Volumes - 12 Months Ended 12/31/18

Firm Delivered	707,286,110	74,457,613	632,828,497
% of System		10.53%	89.47%
Sales Volumes	757,920,725	75,761,489	682,159,236
% of System		10.00%	90.00%
Sendout Volumes	1,139,020,655	96,359,078	1,042,661,577
% of System		8.46%	91.54%

3-factor formula (simple average)

Gross Plant Directly Assigned		11.77%	88.23%
Number of Employees Directly Assigned		10.77%	89.23%
Number of Customers		11.19%	88.81%
Average		11.24%	88.76%

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

December 31, 2018	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	182,352,775	1,115,001	181,237,774
Distribution	2,264,469,664	292,099,081	1,972,370,583
December 31, 2017	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198		675,198
Transmission	166,587,143	1,114,674	165,472,470
Distribution	2,161,775,493	267,685,383	1,894,090,110
Average	System	Washington	Oregon

Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	174,469,959	1,114,837	173,355,122
Distribution	2,213,122,578	279,892,232	1,933,230,346
Gross Plant Directly Assigned	2,388,352,531	281,007,516	2,107,345,014
% of System		11.77%	88.23%

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2018
Rate Base (Less Gas Reserves)**

	2019 January	2019 February	2019 March
SYSTEM	System	System	System
Gross Plant			
Intangible	117,034,848	117,398,918	117,447,064
Software	84,795	84,795	84,795
Other			
Production	675,198	675,198	675,198
Transmission	182,421,893	183,863,442	184,711,990
Distribution	2,270,157,414	2,275,839,368	2,279,905,993
General	212,371,974	215,664,667	216,617,423
Storage and storage transmission CNG and LNG	333,718,352 3,790,768	333,767,538 3,790,768	333,829,538 3,790,768
Total Gross Plant	3,120,255,244	3,131,084,695	3,137,062,770
Accumulated Depreciation			
Intangible	(67,101,749)	(67,553,969)	(68,007,353)
Production	(691,036)	(691,036)	(691,036)
Transmission	(41,510,060)	(41,794,141)	(42,080,010)
Distribution	(1,046,084,023)	(1,050,165,974)	(1,053,018,731)
General	(57,498,915)	(58,307,119)	(59,262,721)
Storage and storage transmission CNG and LNG	(143,049,257) (2,178,168)	(143,601,708) (2,184,830)	(144,154,114) (2,191,492)
Total Accumulated Depreciation	(1,358,113,208)	(1,364,298,776)	(1,369,405,456)
Storage Gas	18,503,986	18,512,819	22,711,010
Customer Contributions	(4,536,195)	(4,602,194)	(4,699,738)
Leasehold Improvements	55,662	51,975	48,289
Total Rate Base Excluding ADIT and WC	1,776,165,489	1,780,748,520	1,785,716,876
Less: ADIT	(460,604,521)	(462,702,231)	(464,160,671)
Total System Rate Base Less Working Capital	1,315,560,968	1,318,046,289	1,321,556,205
Add: Working Capital	7,397,206	7,930,207	4,378,305
Total System Rate Base (Less Gas Reserves)	1,322,958,175	1,325,976,496	1,325,934,510

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2018
Rate Base (Less Gas Reserves)**

OREGON		2019	2019	2019
		2019	2019	2019
		January	February	March
<u>Gross Plant</u>		OREGON	OREGON	OREGON
Intangible	Software	103,938,649	104,261,979	104,304,738
	Other	84,348	84,348	84,348
Production		675,198	675,198	675,198
Transmission		181,306,892	182,748,441	183,596,989
Distribution		1,976,286,023	1,981,111,594	1,984,591,198
General		189,126,882	191,987,702	192,834,360
Storage and storage transmission		302,052,710	302,096,716	302,152,188
CNG and LNG		3,364,686	3,364,686	3,364,686
Total Gross Plant		2,756,835,387	2,766,330,664	2,771,603,704
<u>Accumulated Depreciation</u>				
Intangible		(59,593,063)	(59,994,679)	(60,397,330)
Production		(691,036)	(691,036)	(691,036)
Transmission		(41,337,716)	(41,620,050)	(41,904,172)
Distribution		(931,856,539)	(935,331,028)	(937,631,453)
General		(52,068,215)	(52,796,980)	(53,656,588)
Storage and storage transmission		(128,884,390)	(129,382,929)	(129,881,426)
CNG and LNG		(1,933,342)	(1,939,255)	(1,945,168)
Total Accumulated Depreciation		(1,216,364,301)	(1,221,755,958)	(1,226,107,173)
Storage Gas		16,555,516	16,563,420	20,319,541
Customer Contributions		(3,699,913)	(3,742,368)	(3,817,990)
Leasehold Improvements		49,405	46,133	42,861
Total Rate Base Excluding ADIT and WC		1,553,376,095	1,557,441,891	1,562,040,943
Less: ADIT		(408,464,089)	(410,324,339)	(411,617,683)
Total Rate Base Less Working Capital		1,144,912,006	1,147,117,552	1,150,423,260
Add: Working Capital		6,624,198	7,101,500	3,920,772
Total Oregon Rate Base (Less Gas Reserves)		1,151,536,204	1,154,219,053	1,154,344,032

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2018
Rate Base (Less Gas Reserves)**

WASHINGTON		2019 2019 January WASHINGTON	2019 2019 February WASHINGTON	2019 2019 March WASHINGTON
<u>Gross Plant</u>				
Intangible	Software	13,096,200	13,136,939	13,142,326
	Other	447	447	447
Production				
Transmission		1,115,001	1,115,001	1,115,001
Distribution		293,871,392	294,727,775	295,314,795
General		23,245,092	23,676,965	23,783,063
Storage and storage transmission CNG and LNG		31,665,643 426,082	31,670,822 426,082	31,677,350 426,082
Total Gross Plant		363,419,856	364,754,031	365,459,066
<u>Accumulated Depreciation</u>				
Intangible		(7,508,686)	(7,559,289)	(7,610,023)
Production		0	0	0
Transmission		(172,344)	(174,091)	(175,838)
Distribution		(114,227,484)	(114,834,946)	(115,387,278)
General		(5,430,700)	(5,510,139)	(5,606,133)
Storage and storage transmission CNG and LNG		(14,164,867) (244,826)	(14,218,779) (245,575)	(14,272,687) (246,324)
Total Accumulated Depreciation		(141,748,907)	(142,542,819)	(143,298,282)
Storage Gas		1,948,470	1,949,400	2,391,469
Customer Contributions		(836,282)	(859,825)	(881,748)
Leasehold Improvements		6,256	5,842	5,428
Total Rate Base Excluding ADIT and WC		222,789,394	223,306,629	223,675,933
Less: ADIT		(52,140,432)	(52,377,893)	(52,542,988)
Total Rate Base Less Working Capital		170,648,963	170,928,737	171,132,945
Add: Working Capital		773,008	828,707	457,533
Total Washington Rate Base		171,421,971	171,757,443	171,590,478

Customer Counts, Volumes and Usage per Customer

NW Natural
Washington Qtrly Results of Operations
Monthly Volumes, Customers, and
Use/Customer

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	2018 October	2018 November	2018 December
Volumes												
Residential	9,183,356	6,575,593	7,259,781	5,218,694	2,652,822	1,736,309	1,393,508	1,153,251	1,286,916	2,005,999	3,779,941	7,408,772
Commercial	3,784,153	2,676,268	3,009,526	2,228,218	1,330,135	943,037	845,318	682,400	771,953	990,338	1,564,888	2,919,344
Industrial Firm	401,209	327,150	337,686	295,855	225,136	188,124	150,559	165,954	171,360	196,289	255,021	342,751
Interruptible	131,183	130,109	120,165	107,863	96,456	94,241	80,971	86,720	92,871	105,030	120,270	137,997
Transport Firm	981,841	942,483	913,989	840,926	706,397	675,778	622,752	669,972	637,648	827,730	968,490	1,021,825
Transport Interruptible	908,646	748,474	897,572	860,750	848,963	812,935	839,982	976,944	965,142	1,141,494	924,263	862,593
Total	15,390,388	11,400,077	12,538,719	9,552,306	5,859,909	4,450,424	3,933,090	3,735,241	3,925,890	5,266,880	7,612,873	12,693,282
Customers												
Residential	75,122	75,286	75,497	75,674	75,847	76,020	76,168	76,305	76,517	76,775	77,055	77,357
Commercial	6,949	6,980	6,984	6,991	6,939	6,913	6,887	6,890	6,944	7,027	7,069	7,192
Industrial Firm	54	54	54	54	54	55	54	55	55	55	55	55
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	82,171	82,366	82,581	82,765	82,886	83,034	83,155	83,296	83,562	83,903	84,225	84,650
Use per Customer												
Residential	122	87	96	69	35	23	18	15	17	26	49	96
Commercial	545	383	431	319	192	136	123	99	111	141	221	406
Industrial Firm	7,430	6,058	6,253	5,479	4,169	3,420	2,788	3,017	3,116	3,569	4,637	6,232
Interruptible	26,237	26,022	24,033	21,573	19,291	18,848	16,194	17,344	18,574	21,006	24,054	27,599
Transport Firm	32,728	31,416	30,466	28,031	23,547	22,526	20,758	22,332	21,255	27,591	32,283	34,061
Transport Interruptible	82,604	68,043	81,597	78,250	77,178	73,903	76,362	88,813	87,740	103,772	84,024	78,418

**NW Natural
 Washington Qtrly Results of Operations
 Monthly Volumes, Customers, and
 Use/ Customer**

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	2018 October	2018 November	2018 December
Volumes												
Residential	51,854,954	49,768,815	50,329,875	50,776,314	50,114,566	49,933,740	49,964,702	50,000,119	50,068,986	49,887,068	49,389,832	49,654,942
Commercial	22,213,457	21,318,530	21,546,956	21,794,870	21,622,946	21,578,004	21,643,544	21,661,583	21,738,481	21,749,365	21,632,927	21,745,578
Industrial Firm	3,142,634	3,105,361	3,107,460	3,115,017	3,103,769	3,083,860	3,049,596	3,045,738	3,052,386	3,039,563	3,041,020	3,057,094
Interruptible	1,315,667	1,303,582	1,298,838	1,298,487	1,296,132	1,301,549	1,298,841	1,306,647	1,319,198	1,319,409	1,313,410	1,303,876
Transport Firm	10,065,948	10,096,809	10,077,316	10,041,058	9,980,293	9,966,147	9,908,440	9,916,540	9,878,875	9,860,571	9,896,768	9,809,831
Transport Interruptible	10,710,156	10,721,784	10,714,780	10,754,893	10,713,198	10,726,849	10,771,976	10,855,827	10,908,382	10,849,934	10,883,959	10,787,758
Total	99,302,816	96,314,881	97,075,225	97,780,639	96,830,904	96,590,149	96,637,099	96,786,454	96,966,308	96,705,910	96,157,916	96,359,079
Average Customers												
Residential	73,941	74,130	74,323	74,513	74,709	74,906	75,103	75,301	75,504	75,714	75,923	76,135
Commercial	6,759	6,786	6,809	6,838	6,856	6,874	6,893	6,907	6,925	6,942	6,959	6,980
Industrial Firm	53	53	53	53	53	54	54	54	54	54	54	55
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	80,798	81,015	81,231	81,450	81,665	81,880	82,095	82,308	82,529	82,757	82,982	83,216
12 Month Use per Average Customer												
Residential	701	671	677	681	671	667	665	664	663	659	651	652
Commercial	3,287	3,141	3,164	3,188	3,154	3,139	3,140	3,136	3,139	3,133	3,109	3,115
Industrial Firm	59,670	58,777	58,631	58,498	58,105	57,463	56,649	56,403	56,352	55,943	55,884	56,093
Interruptible	263,133	260,716	259,768	259,697	259,226	260,310	259,768	261,329	263,840	263,882	262,682	260,775
Transport Firm	335,532	336,560	335,911	334,702	332,676	332,205	330,281	330,551	329,296	328,686	329,892	326,994
Transport Interruptible	973,651	974,708	974,071	977,718	973,927	975,168	979,271	986,893	991,671	986,358	989,451	980,705

**NW Natural
Washington Qtrly Results of Operations
Monthly Volumes, Customers, and
Use/Customer**

	2019 January	2019 February	2019 March
<u>Volumes</u>			
Residential	8,544,615	8,445,411	9,017,217
Commercial	3,496,106	3,448,355	3,872,299
Industrial Firm	373,094	375,199	408,746
Interruptible	145,963	124,091	107,780
Transport Firm	1,037,515	1,104,372	969,113
Transport Interruptible	1,023,849	774,666	898,063
Total	14,621,142	14,272,094	15,273,218
<u>Customers</u>			
Residential	77,678	77,871	78,069
Commercial	7,197	7,220	7,279
Industrial Firm	55	55	55
Interruptible	5	5	5
Transport Firm	30	30	21
Transport Interruptible	11	15	13
Total	84,976	85,196	85,442
<u>Use per Customer</u>			
Residential	110	108	116
Commercial	486	478	532
Industrial Firm	6,784	6,822	7,432
Interruptible	29,193	24,818	21,556
Transport Firm	34,584	36,812	46,148
Transport Interruptible	93,077	51,644	69,082

**NW Natural
Washington Qtrly Results of Operations
Monthly Volumes, Customers, and
Use/Customer**

	2019 January	2019 February	2019 March
Volumes			
Residential	49,016,201	50,886,019	52,643,455
Commercial	21,457,531	22,229,618	23,092,391
Industrial Firm	3,028,979	3,077,028	3,148,088
Interruptible	1,318,656	1,312,638	1,300,253
Transport Firm	9,865,505	10,027,394	10,082,518
Transport Interruptible	10,902,961	10,929,153	10,929,644
<hr/>			
Total	95,589,833	98,461,850	101,196,349
Average Customers			
Residential	76,348	76,564	76,778
Commercial	7,001	7,021	7,046
Industrial Firm	55	55	55
Interruptible	5	5	5
Transport Firm	30	30	29
Transport Interruptible	11	11	12
<hr/>			
Total	83,450	83,686	83,924
12 Month Use per Average Customer			
Residential	642	665	686
Commercial	3,065	3,166	3,278
Industrial Firm	55,493	56,287	57,499
Interruptible	263,731	262,528	260,051
Transport Firm	328,850	334,246	344,701
Transport Interruptible	991,178	964,337	950,404