

July 2019 Activity

July 2019

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System		Washington		Washington		Oregon	
	Direct	System Allocated	Direct	Washington Allocated	Direct	Washington Total	Direct	Oregon Total
		Total				Total		Total
		(4,925,607)				(576,955)		(4,348,652)
		1,369,354,534				177,007,772		1,192,346,762
		-0.36%				-0.33%		-0.36%

NW Natural
Washington Quarterly Results of Operations Report

	System				Washington				Oregon				July 2019		
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total
Monthly Summary															
Sales of Gas															
480.1 Residential	13,047,340	(2,810,675)	13,047,340	1,659,431	2,552,195	1,659,431	0	11,387,910	(2,456,884)	11,387,910		11,387,910			11,387,910
481.1 Commercial	8,094,036	(2,810,675)	8,094,036	757,051	111,986	757,051	0	7,336,985	(2,456,884)	7,336,985		7,336,985			7,336,985
481.2 Industrial Firm	1,322,120	(2,810,675)	1,322,120	108,981	55,254	108,981	0	1,213,139	(2,456,884)	1,213,139		1,213,139			1,213,139
481.3 Interruptible	1,016,974	(2,810,675)	1,016,974	26,732	0	26,732	0	990,243	(2,456,884)	990,243		990,243			990,243
481.5 Interruptible Incentive	0	(2,810,675)	0	0	0	0	0	0	(2,456,884)	0		0			0
495.2 Unbilled Revenue	0	(2,810,675)	0	0	0	0	0	0	(2,456,884)	0		0			0
Total Sales of Gas	23,480,470	(2,810,675)	20,669,795	2,552,195	(353,791)	2,198,404	0	20,928,276	(2,456,884)	18,471,392		18,471,392			18,471,392
Transportation Revenue															
489.12 Industrial Firm	898,684		898,684	111,986		111,986		786,698		786,698		786,698			786,698
489.13 Interruptible	637,481		637,481	55,254		55,254		582,226		582,226		582,226			582,226
489.15 Agency Fee/Balancing	0		0	0		0		0		0		0			0
489.3 Total Transportation Revenue	1,542,693	0	1,542,693	167,241	0	167,241	0	1,375,452	0	1,375,452		1,375,452			1,375,452
Rate Adjustments - Amortizations	1,228,921		1,228,921	(115,684)		(115,684)		1,344,605		1,344,605		1,344,605			1,344,605
Miscellaneous Revenues															
487 Late Payment Charge	74,145		74,145	4,088		4,088		70,057		70,057		70,057			70,057
488.0 Seasonal Reconnect Fee	700		700	0		0		700		700		700			700
488.0 Delinquent Reconnect Fee	15,200		15,200	0		0		15,200		15,200		15,200			15,200
488.1 Returned Check Charge	9,075		9,075	1,215		1,215		7,860		7,860		7,860			7,860
488.3 Recon Charge CR During Office Hours	15,985		15,985	3,630		3,630		12,355		12,355		12,355			12,355
488.4 Field Collection Charge	25,825		25,825	2,445		2,445		23,380		23,380		23,380			23,380
488.5 Recon Charge CR After Office Hours	2,480		2,480	0		0		2,480		2,480		2,480			2,480
488.6 Recon Charge Seas During Office Hours	590		590	0		0		590		590		590			590
488.7 Recon Charge Seas After Office Hours	100		100	0		0		100		100		100			100
488.8 Automated Payment Charge	2,715		2,715	440		440		2,275		2,275		2,275			2,275
493.2 Rent - Utility Property	15,861	15,861	15,861	765		765		15,096	15,096	15,096		15,096			15,096
495.1 Meter Rentals	15,454		15,454	27		27		15,427		15,427		15,427			15,427
495.2 Other Gas Revenue - Miscellaneous	32,429		32,429	3,096		3,096		29,332		29,332		29,332			29,332
Total Miscellaneous Revenues	194,697	15,861	210,558	14,941	765	15,706		179,756	15,096	194,852		194,852			194,852
Total Operating Revenue	26,446,782	(2,794,815)	23,651,967	2,618,692	(353,026)	2,265,666		23,828,089	(2,441,789)	21,386,300		21,386,300			21,386,300
Cost of Gas															
804.7 WACOG Incurred	5,311,167		5,311,167	365,048		365,048		4,946,119		4,946,119		4,946,119			4,946,119
805.7 WACOG Deferred	(250,864)		(250,864)	115,635		115,635		(366,499)		(366,499)		(366,499)			(366,499)
804.6 Demand Incurred	6,526,190		6,526,190	698,955		698,955		5,827,235		5,827,235		5,827,235			5,827,235
805.8 Demand Deferred	(4,360,297)		(4,360,297)	(463,678)		(463,678)		(3,896,618)		(3,896,618)		(3,896,618)			(3,896,618)
805.4 Amortization of Gas Costs	(764,435)		(764,435)	(135,046)		(135,046)		(629,390)		(629,390)		(629,390)			(629,390)
Total Cost of Gas	6,461,761	0	6,461,761	580,914	0	580,914		5,880,847	0	5,880,847		5,880,847			5,880,847
407.03 Environmental Expense															
Detail Operations & Maintenance	1,324,510	11,920,369	13,244,879	49,322	1,307,006	1,356,328		1,275,188	10,613,363	11,888,551		11,888,551			11,888,551
Other Taxes															
408.11 Property	1,881,273		1,881,273	151,910		151,910		1,729,363		1,729,363		1,729,363			1,729,363
408.12 Franchise	617,871		617,871	107,437		107,437		510,434		510,434		510,434			510,434
408.13 Payroll	531,836	531,836	531,836	55,470		55,470		476,365	476,365	476,365		476,365			476,365
408.14 Other	79,401		79,401	4,026		4,026		75,375		75,375		75,375			75,375
408.15 Regulatory	0		0	0		0		0		0		0			0
Total Other Taxes	2,578,546	531,836	3,110,381	263,374	55,470	318,844		2,315,172	476,365	2,791,537		2,791,537			2,791,537
403.1 Depreciation															
Detail Depreciation	7,263,969		7,263,969	822,281		822,281		6,441,688		6,441,688		6,441,688			6,441,688
Income Taxes															
409.11 Federal Income Taxes	(2,152,746)		(2,152,746)	0		0		(1,917,001)		(1,917,001)		(1,917,001)			(1,917,001)
410.11 Federal Income Taxes - Deferred	1,847,916		1,847,916	0		0		1,847,916		1,847,916		1,847,916			1,847,916
411.42 Federal Income Tax Credit	(739,733)		(739,733)	(1)		(1)		(739,732)		(739,732)		(739,732)			(739,732)
409.12 Oregon Income Taxes	(727,776)		(727,776)	0		0		(727,776)		(727,776)		(727,776)			(727,776)
410.12 Oregon Income Taxes - Deferred	267,144		267,144	0		0		267,144		267,144		267,144			267,144
411.12 Oregon Income Tax Credit	(297,623)		(297,623)	0		0		(297,623)		(297,623)		(297,623)			(297,623)
Total Income Taxes	(1,802,818)		(1,802,818)	893,610		893,610		(1,567,072)		(1,567,072)		(1,567,072)			(1,567,072)
Total Operating Revenue Deductions	10,364,817	19,716,174	28,577,574	893,610	2,184,758	2,842,621		9,471,207	17,531,417	25,734,952		25,734,952			25,734,952
Net Operating Income															
Net Operating Income															
			(4,925,607)			(576,955)									(4,348,652)

	July 2019											
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total			
Rate Base												
101 Gross Plant			3,180,445,597			371,329,537			2,809,116,060			
108.1X Accumulated Depreciation			(1,392,210,743)			(146,379,280)			(1,245,831,462)			
ADJ Working Capital Allowance			14,725,053			1,686,019			13,039,035			
117.X Storage Gas - Cushion			25,416,271			2,676,333			22,739,938			
186.XX Leasehold Improvements			104,522			11,748			92,774			
252.XX Customer Contributions			(4,869,209)			(894,697)			(3,974,512)			
283.XX Deferred Taxes - Federal			(376,737,449)			(51,421,888)			(325,315,562)			
283.XX Deferred Taxes - State			(77,519,509)			0			(77,519,509)			
Total Rate Base			1,369,354,534			177,007,772			1,192,346,762			
Rate Of Return on Rate Base			-0.36%			-0.33%			-0.36%			

NW Natural
Washington Results of Operations
 Monthly Summary

July 2019						
System	System	System	Washington	Washington	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Direct	Total
		87,601,846				79,055,429
		1,339,271,643				1,165,656,337
		6.54%				6.78%

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

July 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Account	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
	Sales of Gas											
480.1	Residential		409,992,785	0	45,266,955	0	45,266,955	364,725,830	0	364,725,830	0	364,725,830
481.1	Commercial		203,248,073	0	17,748,665	0	17,748,665	185,499,409	0	185,499,409	0	185,499,409
481.2	Industrial Firm		19,916,418	0	1,824,204	0	1,824,204	18,092,214	0	18,092,214	0	18,092,214
481.3	Interruptible		16,610,743	0	482,683	0	482,683	16,128,060	0	16,128,060	0	16,128,060
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(1,139,442)	0	(1,139,442)	(1,139,442)	0	(965,669)	0	(965,669)	(965,669)
	Total Sales of Gas	A	649,768,019	(1,139,442)	65,322,506	(1,139,442)	65,183,066	584,445,512	(965,669)	583,479,843	0	583,479,843
	Transportation Revenue											
489.12	Industrial Firm		12,383,792	0	1,470,067	0	1,470,067	10,913,725	0	10,913,725	0	10,913,725
489.13	Interruptible		7,684,803	0	841,139	0	841,139	6,843,664	0	6,843,664	0	6,843,664
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		3,972,262	0	0	0	0	3,972,262	0	3,972,262	0	3,972,262
	Total Transportation Revenue		24,040,857	0	2,311,206	0	2,311,206	21,729,651	0	21,729,651	0	21,729,651
495.6	Rate Adjustments - Amortizations		1,753,645	0	(3,675,642)	0	(3,675,642)	5,429,287	0	5,429,287	0	5,429,287
	Miscellaneous Revenues											
487	Late Payment Charge		2,014,971	0	88,172	0	88,172	1,926,799	0	1,926,799	0	1,926,799
488.0	Seasonal Reconnect Fee		11,400	0	0	0	0	11,400	0	11,400	0	11,400
488.0	Delinquent Reconnect Fee		267,140	0	20,430	0	20,430	246,710	0	246,710	0	246,710
488.1	Returned Check Charge		120,857	0	12,647	0	12,647	108,210	0	108,210	0	108,210
488.3	Recon Charge CR During Office Hours		235,144	0	42,595	0	42,595	192,549	0	192,549	0	192,549
488.4	Field Collection Charge		358,730	0	30,250	0	30,250	328,480	0	328,480	0	328,480
488.5	Recon Charge CR After Office Hours		37,620	0	10,648	0	10,648	26,973	0	26,973	0	26,973
488.6	Recon Charge Seas During Office Hours		9,920	0	445	0	445	9,475	0	9,475	0	9,475
488.7	Recon Charge Seas After Office Hours		1,180	0	300	0	300	880	0	880	0	880
488.8	Automated Payment Charge		36,638	0	5,165	0	5,165	31,473	0	31,473	0	31,473
493.2	Rent - Utility Property		789,706	0	9,038	0	9,038	780,668	0	780,668	0	780,668
495.1	Meter Rentals		189,414	0	7,834	0	7,834	181,580	0	181,580	0	181,580
495.2	Other Gas Revenue - Miscellaneous		3,168,313	0	50,926	0	50,926	3,117,388	0	3,117,388	0	3,117,388
	Total Gas Revenue - Miscellaneous		6,451,326	789,706	289,410	9,038	278,448	6,181,915	780,668	6,962,584	0	6,962,584
	Total Operating Revenue		682,013,846	(349,736)	64,227,480	(164,735)	64,062,745	617,786,366	(185,001)	617,601,365	0	617,601,365
	Cost of Gas											
804.7	WACOG Incurred		208,714,909	0	20,047,462	0	20,047,462	188,667,446	0	188,667,446	0	188,667,446
805.7	WACOG Deferred		(21,705,026)	0	(2,642,380)	0	(2,642,380)	(19,062,647)	0	(19,062,647)	0	(19,062,647)
804.6	Demand Incurred		77,750,561	0	8,287,965	0	8,287,965	69,462,596	0	69,462,596	0	69,462,596
805.8	Demand Deferred		1,093,640	0	161,288	0	161,288	932,353	0	932,353	0	932,353
805.4	Amortization of Gas Costs		(22,168,818)	0	(3,880,379)	0	(3,880,379)	(18,288,439)	0	(18,288,439)	0	(18,288,439)
	Total Cost of Gas		243,685,266	0	21,973,956	0	21,973,956	221,711,310	0	221,711,310	0	221,711,310
407.03	Environmental Expense		10,877,996	0	0	0	0	10,877,996	0	10,877,996	0	10,877,996
Detail	Operations & Maintenance	O&M	33,329,677	157,249,193	764,379	17,112,067	17,876,445	32,565,299	140,137,126	172,702,425	0	172,702,425
	Other Taxes											
408.11	Property		21,489,531	0	1,290,671	0	1,290,671	20,198,860	0	20,198,860	0	20,198,860
408.12	Franchise		17,408,768	0	2,696,483	0	2,696,483	14,712,285	0	14,712,285	0	14,712,285
408.13	Payroll		0	6,349,331	0	664,007	664,007	5,685,324	0	5,685,324	0	5,685,324
408.14	Other		1,215,070	0	81,869	0	81,869	1,133,201	0	1,133,201	0	1,133,201
408.15	Regulatory		1,801,929	0	127,627	0	127,627	1,674,302	0	1,674,302	0	1,674,302
	Total Other Taxes		41,915,298	6,349,331	4,196,650	664,007	4,860,657	37,718,648	5,685,324	43,403,972	0	43,403,972
403.1	Depreciation		0	85,431,822	0	9,515,110	9,515,110	75,916,712	0	75,916,712	0	75,916,712
	Income Taxes											
409.11	Federal Income Taxes		9,135,462	0	1,292,306	0	1,292,306	7,843,156	0	7,843,156	0	7,843,156
410.11	Federal Income Taxes - Deferred		24,613,674	0	(2,146)	0	(2,146)	24,613,674	0	24,613,674	0	24,613,674
411.42	Federal Income Tax Credit		(23,730,552)	0	0	0	0	(23,730,552)	0	(23,730,552)	0	(23,730,552)
409.12	Oregon Income Taxes		5,138,337	0	0	0	0	5,138,337	0	5,138,337	0	5,138,337
410.12	Oregon Income Taxes - Deferred		8,315,041	0	0	0	0	8,315,041	0	8,315,041	0	8,315,041
411.12	Oregon Income Tax Credit		(8,248,280)	0	1,290,160	0	1,290,160	(7,958,120)	0	(7,958,120)	0	(7,958,120)
	Total Operating Revenue Deductions		318,930,241	249,030,345	26,934,985	27,291,183	55,516,328	291,995,256	221,739,162	538,545,936	0	538,545,936
	Net Operating Income		87,601,846	0	8,546,417	0	8,546,417	79,055,429	0	79,055,429	0	79,055,429

	July 2019								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			3,114,410,942			357,269,352			2,757,141,590
108.1X Accumulated Depreciation			(1,363,141,977)			(141,645,635)			(1,221,496,343)
Adj Working Capital Allowance			25,239,203			7,986,048			17,253,155
117.X Storage Gas - Cushion			21,560,790			2,270,351			19,290,438
186.XX Leasehold Improvements			73,335			8,243			65,092
252.XX Customer Contributions			(4,613,691)			(851,165)			(3,762,526)
283.XX Deferred Taxes - Federal			(376,737,449)			(51,421,888)			(325,315,562)
283.XX Deferred Taxes - State			(77,519,509)			0			(77,519,509)
Total Rate Base			1,339,271,643			173,615,307			1,165,656,337
Rate Of Return on Rate Base			6.54%			4.92%			6.78%

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

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 41,476	\$ 4,367	\$ 37,108
818	Compressor Station Expense	\$ 17,411	\$ 1,833	\$ 15,578
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 196,713	\$ 20,579	\$ 176,134
821	Purification Expense	\$ -	\$ -	\$ -
				\$ -
				\$ -
Maintenance				
832	Wells Expense	\$ 11,093	\$ 1,168	\$ 9,925
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	<u>\$ 289,268</u>	<u>\$ 30,325</u>	<u>\$ 258,943</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 8,630	\$ 909	\$ 7,722
	Total Other Storage Expense	<u>\$ 8,630</u>	<u>\$ 909</u>	<u>\$ 7,722</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 164,865	\$ 17,360	\$ 147,504
845	LNG Fuel	\$ (20,561)	\$ (2,165)	\$ (18,396)
Maintenance				
847	Supervision and Engineering	\$ 71,115	\$ 7,488	\$ 63,627
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 215,418</u>	<u>\$ 22,684</u>	<u>\$ 192,735</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 449,450	\$ 44,596	\$ 404,854
Maintenance				
863	Maintenance of Mains	\$ 6,000	\$ 674	\$ 5,325
	Total Transmission Expense	<u>\$ 455,449</u>	<u>\$ 45,270</u>	<u>\$ 410,179</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 150,116	\$ 12,419	\$ 137,697
874	Mains and Services Expense	\$ 1,188,655	\$ 118,104	\$ 1,070,550
875	Measuring and Regulator Station Expense - General	\$ 38,498	\$ 3,549	\$ 34,949
877	Measuring and Regulator Station Expense - City Gate	\$ 39,395	\$ 3,441	\$ 35,954
878	Meter and House Regulator Expense	\$ 500,212	\$ 55,920	\$ 444,292
879	Customer Installation Expense	\$ 830,260	\$ 93,043	\$ 737,217
880	Other Expense	\$ 146,002	\$ 15,404	\$ 130,598
881	Rents	\$ 3,541	\$ 749	\$ 2,792
Maintenance				
885	Supervision and Engineering	\$ 544,797	\$ 19,215	\$ 525,582
887	Mains	\$ 265,851	\$ 8,934	\$ 256,917
889	Measuring and Regulator Station Expense - General	\$ 100,261	\$ 9,460	\$ 90,801
891	Measuring and Regulator Station Expense - City Gate	\$ 11,127	\$ 889	\$ 10,238
892	Services	\$ 59,911	\$ 1,410	\$ 58,501
893	Meters and House Regulators	\$ 294,748	\$ 29,150	\$ 265,598
894	Other Equipment	\$ 5,019	\$ 353	\$ 4,665
	Total Distribution Expense	<u>\$ 4,178,393</u>	<u>\$ 372,041</u>	<u>\$ 3,806,352</u>

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 164,005	\$ 18,352	\$ 145,653
902	Meter Reading Expenses	\$ 78,579	\$ 8,793	\$ 69,786
903	Customer Records and Collection Expense	\$ 1,316,599	\$ 146,502	\$ 1,170,097
904	Uncollectible Accounts	\$ (245,419)	\$ (27,519)	\$ (217,900)
	Total Customer Accounts Expense	\$ 1,313,764	\$ 146,128	\$ 1,167,636
Customer Service and Informational				
Operation				
907	Supervision	\$ 47	\$ 5	\$ 42
908	Customer Assistance Expense	\$ 252,424	\$ 25,316	\$ 227,108
909	Customer Information Expense	\$ 203,661	\$ 22,790	\$ 180,871
910	Miscellaneous Customer Service Expense	\$ 5,524	\$ 623	\$ 4,901
	Total Customer Service and Informational	\$ 461,656	\$ 48,734	\$ 412,922
Sales Expense				
Operation				
911	Supervision	\$ 13,433	\$ 1,503	\$ 11,930
912	Demonstration and Selling Expense	\$ 255,356	\$ 26,690	\$ 228,666
913	Advertising	\$ 11,334	\$ 1,268	\$ 10,066
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 280,123	\$ 29,461	\$ 250,662
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 4,415,601	\$ 528,630	\$ 3,886,971
922	Administrative Expenses Transferred - Credit	\$ (1,629,332)	\$ (200,571)	\$ (1,428,761)
924	Property Insurance Premium	\$ 287,152	\$ 32,276	\$ 254,876
925	Injuries and Damages	\$ 5,768	\$ 648	\$ 5,119
926	Employee Pensions and Benefits	\$ 1,718,151	\$ 162,064	\$ 1,556,087
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 493,588	\$ 55,479	\$ 438,109
931	Rents	\$ 392,970	\$ 44,168	\$ 348,801
Maintenance				
935	Maintenance of General Plant	\$ 358,280	\$ 38,081	\$ 320,200
	Total Administrative and General Expense	\$ 6,042,177	\$ 660,776	\$ 5,381,401
	Total Operations and Maintenance Expense	\$ 13,244,879	\$ 1,356,328	\$ 11,888,551

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended July 31, 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 140.12	\$ 140.12	\$ -	\$ 9.14	\$ 9.14	\$ -	\$ 130.98	\$ 130.98
Sendout Volumes Total	\$ -	\$ 1,028.68	\$ 1,028.68	\$ -	\$ 87.03	\$ 87.03	\$ -	\$ 941.65	\$ 941.65
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total									
3-factor Total	\$ -	\$ 500,212.23	\$ 500,212.23	\$ -	\$ 55,920.25	\$ 55,920.25	\$ -	\$ 444,291.98	\$ 444,291.98
Customers-All Total	\$ -	\$ 30,674.84	\$ 30,674.84	\$ -	\$ 3,447.85	\$ 3,447.85	\$ -	\$ 27,226.99	\$ 27,226.99
Customers-Ind Total	\$ -	\$ 782,169.81	\$ 782,169.81	\$ -	\$ 87,524.80	\$ 87,524.80	\$ -	\$ 694,645.01	\$ 694,645.01
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-WA Total	\$ 12,828.75	\$ -	\$ 12,828.75	\$ -	\$ -	\$ -	\$ 12,828.75	\$ -	\$ 12,828.75
Perimeter Total	\$ 1,894.72	\$ -	\$ 1,894.72	\$ 1,894.72	\$ -	\$ 1,894.72	\$ -	\$ -	\$ 1,894.72
Sendout Volumes Total	\$ -	\$ 2,692.24	\$ 2,692.24	\$ -	\$ 175.58	\$ 175.58	\$ -	\$ 2,516.66	\$ 2,516.66
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total									
3-factor Total	\$ 14,723.47	\$ 815,536.89	\$ 830,260.36	\$ 1,894.72	\$ 91,148.23	\$ 93,042.95	\$ 12,828.75	\$ 724,388.66	\$ 737,217.41
Customers-All Total	\$ -	\$ 5,762.47	\$ 5,762.47	\$ -	\$ 647.70	\$ 647.70	\$ -	\$ 5,114.77	\$ 5,114.77
Customers-Ind Total	\$ -	\$ 96,406.21	\$ 96,406.21	\$ -	\$ 10,787.85	\$ 10,787.85	\$ -	\$ 85,618.36	\$ 85,618.36
Customers-Ind Total	\$ -	\$ 1,415.00	\$ 1,415.00	\$ -	\$ 119.00	\$ 119.00	\$ -	\$ 1,296.00	\$ 1,296.00
Direct-OR Total	\$ 16,512.62	\$ -	\$ 16,512.62	\$ -	\$ -	\$ -	\$ 16,512.62	\$ -	\$ 16,512.62
Direct-WA Total	\$ 1,832.27	\$ -	\$ 1,832.27	\$ 1,832.27	\$ -	\$ 1,832.27	\$ -	\$ -	\$ 1,832.27
Perimeter Total	\$ -	\$ 1,017.14	\$ 1,017.14	\$ -	\$ 66.33	\$ 66.33	\$ -	\$ 950.81	\$ 950.81
Sendout Volumes Total	\$ -	\$ 23,056.25	\$ 23,056.25	\$ -	\$ 1,950.56	\$ 1,950.56	\$ -	\$ 21,105.69	\$ 21,105.69
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
880 Other Expense Total									
3-factor Total	\$ 18,344.89	\$ 127,657.07	\$ 146,001.96	\$ 1,832.27	\$ 13,571.45	\$ 15,403.72	\$ 16,512.62	\$ 114,085.62	\$ 130,598.24
Customers-All Total	\$ -	\$ 1,026.15	\$ 1,026.15	\$ -	\$ 115.34	\$ 115.34	\$ -	\$ 910.81	\$ 910.81
Customers-Ind Total	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-WA Total	\$ -	\$ 3,540.82	\$ 3,540.82	\$ -	\$ 749.29	\$ 749.29	\$ -	\$ 2,791.53	\$ 2,791.53
Perimeter Total	\$ -	\$ 185,778.46	\$ 185,778.46	\$ -	\$ 20,881.50	\$ 20,881.50	\$ -	\$ 164,896.96	\$ 164,896.96
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
881 Rents Total									
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Ind Total	\$ 338,870.80	\$ -	\$ 338,870.80	\$ -	\$ -	\$ -	\$ 338,870.80	\$ -	\$ 338,870.80
Direct-OR Total	\$ (2,511.12)	\$ -	\$ (2,511.12)	\$ (2,511.12)	\$ -	\$ (2,511.12)	\$ -	\$ -	\$ (2,511.12)
Direct-WA Total	\$ -	\$ 10,829.95	\$ 10,829.95	\$ 706.30	\$ 706.30	\$ 706.30	\$ -	\$ 10,123.65	\$ 10,123.65
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 11,829.38	\$ 11,829.38	\$ -	\$ 138.40	\$ 138.40	\$ -	\$ 11,690.98	\$ 11,690.98
885 Supervision and Engineering Total									
3-factor Total	\$ 336,359.68	\$ 208,437.79	\$ 544,797.47	\$ (2,511.12)	\$ 21,726.20	\$ 19,215.08	\$ 338,870.80	\$ 186,711.59	\$ 525,582.39
Customers-All Total	\$ -	\$ 15,319.02	\$ 15,319.02	\$ -	\$ 1,721.86	\$ 1,721.86	\$ -	\$ 13,597.16	\$ 13,597.16
Customers-Ind Total	\$ 224,934.28	\$ -	\$ 224,934.28	\$ -	\$ -	\$ -	\$ 224,934.28	\$ -	\$ 224,934.28
Direct-OR Total	\$ 6,629.89	\$ -	\$ 6,629.89	\$ 6,629.89	\$ -	\$ 6,629.89	\$ -	\$ -	\$ 6,629.89
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 6,659.14	\$ 6,659.14	\$ -	\$ 434.29	\$ 434.29	\$ -	\$ 6,224.85	\$ 6,224.85
Sendout Volumes Total	\$ -	\$ 55.22	\$ 55.22	\$ 4.67	\$ 4.67	\$ 4.67	\$ -	\$ 50.55	\$ 50.55
Transmission Total	\$ -	\$ 12,253.72	\$ 12,253.72	\$ 143.37	\$ 143.37	\$ 143.37	\$ -	\$ 12,110.35	\$ 12,110.35
887 Mains Total									
3-factor Total	\$ 231,564.17	\$ 34,287.10	\$ 265,851.27	\$ 6,629.89	\$ 2,304.19	\$ 8,934.08	\$ 224,934.28	\$ 31,982.91	\$ 256,917.19
Customers-All Total	\$ -	\$ 3,234.34	\$ 3,234.34	\$ -	\$ 363.54	\$ 363.54	\$ -	\$ 2,870.80	\$ 2,870.80
Customers-Ind Total	\$ -	\$ 95.50	\$ 95.50	\$ -	\$ 10.69	\$ 10.69	\$ -	\$ 84.81	\$ 84.81
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 76,360.89	\$ 76,360.89	\$ -	\$ 6,460.13	\$ 6,460.13	\$ -	\$ 69,900.76	\$ 69,900.76
Telemetering Total	\$ -	\$ 20,570.65	\$ 20,570.65	\$ -	\$ 2,626.05	\$ 2,626.05	\$ -	\$ 17,944.60	\$ 17,944.60
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
889 Measuring and Regulator Station Expense - General Total									
3-factor Total	\$ -	\$ 100,261.38	\$ 100,261.38	\$ -	\$ 9,460.41	\$ 9,460.41	\$ -	\$ 90,800.97	\$ 90,800.97
Customers-All Total	\$ -	\$ 74.13	\$ 74.13	\$ -	\$ 8.33	\$ 8.33	\$ -	\$ 65.80	\$ 65.80
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ 10,299.89	\$ 10,299.89	\$ -	\$ 871.37	\$ 871.37	\$ -	\$ 9,428.52	\$ 9,428.52
Direct-WA Total	\$ -	\$ 752.60	\$ 752.60	\$ 8.81	\$ 8.81	\$ 8.81	\$ 743.79	\$ -	\$ 743.79
Perimeter Total	\$ -	\$ 11,126.62	\$ 11,126.62	\$ -	\$ 888.51	\$ 888.51	\$ -	\$ 10,238.11	\$ 10,238.11
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
891 Measuring and Regulator Station Expense - City Gate Total									
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Ind Total	\$ 45,150.39	\$ -	\$ 45,150.39	\$ -	\$ -	\$ -	\$ 45,150.39	\$ -	\$ 45,150.39
Direct-OR Total	\$ 323.89	\$ -	\$ 323.89	\$ 323.89	\$ -	\$ 323.89	\$ -	\$ -	\$ 323.89
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 5,985.83	\$ 5,985.83	\$ -	\$ 390.38	\$ 390.38	\$ -	\$ 5,595.45	\$ 5,595.45
Sendout Volumes Total	\$ -	\$ 8,185.31	\$ 8,185.31	\$ -	\$ 692.48	\$ 692.48	\$ -	\$ 7,492.83	\$ 7,492.83
Transmission Total	\$ -	\$ 265.29	\$ 265.29	\$ -	\$ 3.10	\$ 3.10	\$ -	\$ 262.19	\$ 262.19
892 Services Total									
3-factor Total	\$ 45,474.28	\$ 14,436.43	\$ 59,910.71	\$ 323.89	\$ 1,085.96	\$ 1,409.85	\$ 45,150.39	\$ 13,350.47	\$ 58,500.86

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended July 31, 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ -	\$ 126.00	\$ 126.00	\$ -	\$ 14.16	\$ 14.16	\$ -	\$ 111.84	\$ 111.84
Customers-All Total	\$ -	\$ 139,401.40	\$ 139,401.40	\$ -	\$ 15,599.02	\$ 15,599.02	\$ -	\$ 123,802.38	\$ 123,802.38
Customers-Comm Total	\$ -	\$ 11,335.57	\$ 11,335.57	\$ -	\$ 1,169.83	\$ 1,169.83	\$ -	\$ 10,165.74	\$ 10,165.74
Customers-Ind Total	\$ -	\$ 120.89	\$ 120.89	\$ -	\$ 10.17	\$ 10.17	\$ -	\$ 110.72	\$ 110.72
Customers-Res Total	\$ -	\$ 20,772.37	\$ 20,772.37	\$ -	\$ 2,343.12	\$ 2,343.12	\$ -	\$ 18,429.25	\$ 18,429.25
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 630.00	\$ 630.00	\$ -	\$ 41.09	\$ 41.09	\$ -	\$ 588.91	\$ 588.91
Sendout Volumes Total	\$ -	\$ 117,163.28	\$ 117,163.28	\$ -	\$ 9,912.01	\$ 9,912.01	\$ -	\$ 107,251.27	\$ 107,251.27
Transmission Total	\$ -	\$ 5,198.59	\$ 5,198.59	\$ -	\$ 60.82	\$ 60.82	\$ -	\$ 5,137.77	\$ 5,137.77
893 Meters and House Regulators Total	\$ -	\$ 294,748.10	\$ 294,748.10	\$ -	\$ 29,150.22	\$ 29,150.22	\$ -	\$ 265,597.88	\$ 265,597.88
3-factor Total	\$ -	\$ 3,148.28	\$ 3,148.28	\$ -	\$ 353.87	\$ 353.87	\$ -	\$ 2,794.41	\$ 2,794.41
Direct-OR Total	\$ 1,906.26	\$ -	\$ 1,906.26	\$ -	\$ -	\$ -	\$ 1,906.26	\$ -	\$ 1,906.26
Transmission Total	\$ -	\$ (35.69)	\$ (35.69)	\$ -	\$ (0.42)	\$ (0.42)	\$ -	\$ (35.27)	\$ (35.27)
894 Other Equipment Total	\$ 1,906.26	\$ 3,112.59	\$ 5,018.85	\$ -	\$ 353.45	\$ 353.45	\$ 1,906.26	\$ 2,759.14	\$ 4,665.40
Customers-All Total	\$ -	\$ 164,004.88	\$ 164,004.88	\$ -	\$ 18,352.15	\$ 18,352.15	\$ -	\$ 145,652.73	\$ 145,652.73
Customers-Comm Total	\$ -	\$ 164,004.88	\$ 164,004.88	\$ -	\$ 18,352.15	\$ 18,352.15	\$ -	\$ 145,652.73	\$ 145,652.73
Customers-Ind Total	\$ -	\$ 78,578.69	\$ 78,578.69	\$ -	\$ 8,792.96	\$ 8,792.96	\$ -	\$ 69,785.73	\$ 69,785.73
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892 Meter Reading Expenses Total	\$ -	\$ 78,578.69	\$ 78,578.69	\$ -	\$ 8,792.96	\$ 8,792.96	\$ -	\$ 69,785.73	\$ 69,785.73
3-factor Total	\$ -	\$ 9,746.16	\$ 9,746.16	\$ -	\$ 1,095.47	\$ 1,095.47	\$ -	\$ 8,650.69	\$ 8,650.69
Customers-All Total	\$ -	\$ 1,277,015.54	\$ 1,277,015.54	\$ -	\$ 142,898.04	\$ 142,898.04	\$ -	\$ 1,134,117.50	\$ 1,134,117.50
Customers-Comm Total	\$ -	\$ 29,824.42	\$ 29,824.42	\$ -	\$ 2,508.23	\$ 2,508.23	\$ -	\$ 27,316.19	\$ 27,316.19
Customers-Ind Total	\$ 2.46	\$ -	\$ 2.46	\$ -	\$ -	\$ -	\$ 2.46	\$ -	\$ 2.46
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 10.50	\$ 10.50	\$ -	\$ 0.12	\$ 0.12	\$ -	\$ 10.38	\$ 10.38
903 Customer Records and Collection Expense Total	\$ 2.46	\$ 1,316,596.62	\$ 1,316,599.08	\$ -	\$ 146,501.86	\$ 146,501.86	\$ 2.46	\$ 1,170,094.76	\$ 1,170,097.22
Customers-All Total	\$ -	\$ (269,044.00)	\$ (269,044.00)	\$ -	\$ (30,106.02)	\$ (30,106.02)	\$ -	\$ (238,937.98)	\$ (238,937.98)
Customers-Comm Total	\$ -	\$ 3,629.94	\$ 3,629.94	\$ -	\$ 374.61	\$ 374.61	\$ -	\$ 3,255.33	\$ 3,255.33
Customers-Ind Total	\$ -	\$ 1,501.85	\$ 1,501.85	\$ -	\$ 126.31	\$ 126.31	\$ -	\$ 1,375.54	\$ 1,375.54
Customers-Res Total	\$ -	\$ 18,493.59	\$ 18,493.59	\$ -	\$ 2,086.08	\$ 2,086.08	\$ -	\$ 16,407.51	\$ 16,407.51
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total	\$ -	\$ (245,418.62)	\$ (245,418.62)	\$ -	\$ (27,519.03)	\$ (27,519.03)	\$ -	\$ (217,899.59)	\$ (217,899.59)
Customers-Res Total	\$ -	\$ 46.85	\$ 46.85	\$ -	\$ 5.28	\$ 5.28	\$ -	\$ 41.57	\$ 41.57
907 Supervision Total	\$ -	\$ 46.85	\$ 46.85	\$ -	\$ 5.28	\$ 5.28	\$ -	\$ 41.57	\$ 41.57
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 143,305.27	\$ 143,305.27	\$ -	\$ 16,035.86	\$ 16,035.86	\$ -	\$ 127,269.41	\$ 127,269.41
Customers-Comm Total	\$ -	\$ 107,282.78	\$ 107,282.78	\$ -	\$ 9,022.48	\$ 9,022.48	\$ -	\$ 98,260.30	\$ 98,260.30
Customers-Ind Total	\$ -	\$ 2,520.97	\$ 2,520.97	\$ -	\$ 284.37	\$ 284.37	\$ -	\$ 2,236.60	\$ 2,236.60
Customers-Res Total	\$ (658.03)	\$ -	\$ (658.03)	\$ (26.78)	\$ -	\$ (26.78)	\$ (658.03)	\$ -	\$ (658.03)
Direct-WA Total	\$ (684.81)	\$ 253,109.02	\$ 252,424.21	\$ (26.78)	\$ 25,342.71	\$ 25,315.93	\$ (658.03)	\$ 227,766.31	\$ 227,108.28
Customers-All Total	\$ -	\$ 203,660.75	\$ 203,660.75	\$ -	\$ 22,789.64	\$ 22,789.64	\$ -	\$ 180,871.11	\$ 180,871.11
Customers-Comm Total	\$ -	\$ 203,660.75	\$ 203,660.75	\$ -	\$ 22,789.64	\$ 22,789.64	\$ -	\$ 180,871.11	\$ 180,871.11
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 5,523.82	\$ 5,523.82	\$ -	\$ 623.09	\$ 623.09	\$ -	\$ 4,900.73	\$ 4,900.73
Customers-Res Total	\$ -	\$ 5,523.82	\$ 5,523.82	\$ -	\$ 623.09	\$ 623.09	\$ -	\$ 4,900.73	\$ 4,900.73
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 13,432.78	\$ 13,432.78	\$ -	\$ 1,503.13	\$ 1,503.13	\$ -	\$ 11,929.65	\$ 11,929.65
Customers-All Total	\$ -	\$ 312.72	\$ 312.72	\$ -	\$ 35.15	\$ 35.15	\$ -	\$ 277.57	\$ 277.57
Customers-Comm Total	\$ -	\$ 230,727.41	\$ 230,727.41	\$ -	\$ 25,818.40	\$ 25,818.40	\$ -	\$ 204,909.01	\$ 204,909.01
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total	\$ -	\$ 7,414.21	\$ 7,414.21	\$ -	\$ 836.32	\$ 836.32	\$ -	\$ 6,577.89	\$ 6,577.89
Direct-OR Total	\$ 16,901.93	\$ -	\$ 16,901.93	\$ -	\$ -	\$ -	\$ 16,901.93	\$ -	\$ 16,901.93
912 Demonstration and Selling Expense Total	\$ 16,901.93	\$ 238,454.34	\$ 255,356.27	\$ -	\$ 26,689.87	\$ 26,689.87	\$ 16,901.93	\$ 211,764.47	\$ 228,666.40
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 11,334.05	\$ 11,334.05	\$ -	\$ 1,268.28	\$ 1,268.28	\$ -	\$ 10,065.77	\$ 10,065.77
Customers-Comm Total	\$ -	\$ 11,334.05	\$ 11,334.05	\$ -	\$ 1,268.28	\$ 1,268.28	\$ -	\$ 10,065.77	\$ 10,065.77
3-factor Total	\$ -	\$ 3,659,280.37	\$ 3,659,280.37	\$ -	\$ 411,293.56	\$ 411,293.56	\$ -	\$ 3,247,986.81	\$ 3,247,986.81
Customers-All Total	\$ -	\$ 301,946.97	\$ 301,946.97	\$ -	\$ 33,787.87	\$ 33,787.87	\$ -	\$ 268,159.10	\$ 268,159.10
Customers-Ind Total	\$ -	\$ 683.60	\$ 683.60	\$ -	\$ 57.49	\$ 57.49	\$ -	\$ 626.11	\$ 626.11

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended July 31, 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-Res Total	\$ -	\$ 13,345.31	\$ 13,345.31	\$ -	\$ 1,505.35	\$ 1,505.35	\$ -	\$ 11,839.96	\$ 11,839.96
Direct-OR Total	\$ 853.71	\$ -	\$ 853.71	\$ -	\$ -	\$ -	\$ 853.71	\$ -	\$ 853.71
Direct-WA Total	\$ 5,439.14	\$ -	\$ 5,439.14	\$ 5,439.14	\$ -	\$ 5,439.14	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ 278,903.51	\$ 278,903.51	\$ -	\$ 30,023.96	\$ 30,023.96	\$ -	\$ 248,879.55	\$ 248,879.55
Regulatory Total	\$ -	\$ 155,045.82	\$ 155,045.82	\$ -	\$ 46,513.75	\$ 46,513.75	\$ -	\$ 108,532.07	\$ 108,532.07
Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 102.42	\$ 102.42	\$ -	\$ 8.66	\$ 8.66	\$ -	\$ 93.76	\$ 93.76
921 Office Supplies and Expense Total	\$ 6,292.85	\$ 4,409,308.00	\$ 4,415,600.85	\$ 5,439.14	\$ 523,190.64	\$ 528,629.78	\$ 853.71	\$ 3,886,117.36	\$ 3,886,971.07
3-factor Total	\$ -	\$ (37,341.23)	\$ (37,341.23)	\$ -	\$ (4,197.15)	\$ (4,197.15)	\$ -	\$ (33,144.08)	\$ (33,144.08)
Admin Tran Total	\$ -	\$ (1,061,398.00)	\$ (1,061,398.00)	\$ -	\$ (139,255.42)	\$ (139,255.42)	\$ -	\$ (922,142.58)	\$ (922,142.58)
Employee Cost Total	\$ -	\$ (530,592.86)	\$ (530,592.86)	\$ -	\$ (57,118.32)	\$ (57,118.32)	\$ -	\$ (473,474.54)	\$ (473,474.54)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,629,332.09)	\$ (1,629,332.09)	\$ -	\$ (200,570.89)	\$ (200,570.89)	\$ -	\$ (1,428,761.20)	\$ (1,428,761.20)
3-factor Total	\$ -	\$ 287,151.81	\$ 287,151.81	\$ -	\$ 32,275.86	\$ 32,275.86	\$ -	\$ 254,875.95	\$ 254,875.95
924 Property Insurance Premium Total	\$ -	\$ 287,151.81	\$ 287,151.81	\$ -	\$ 32,275.86	\$ 32,275.86	\$ -	\$ 254,875.95	\$ 254,875.95
3-factor Total	\$ -	\$ 5,767.54	\$ 5,767.54	\$ -	\$ 648.27	\$ 648.27	\$ -	\$ 5,119.27	\$ 5,119.27
925 Injuries and Damages Total	\$ -	\$ 5,767.54	\$ 5,767.54	\$ -	\$ 648.27	\$ 648.27	\$ -	\$ 5,119.27	\$ 5,119.27
3-factor Total	\$ -	\$ 216,268.26	\$ 216,268.26	\$ -	\$ 24,308.55	\$ 24,308.55	\$ -	\$ 191,959.71	\$ 191,959.71
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 221,549.00	\$ -	\$ 221,549.00	\$ -	\$ -	\$ -	\$ 221,549.00	\$ -	\$ 221,549.00
Employee Cost Total	\$ -	\$ 1,279,579.52	\$ 1,279,579.52	\$ -	\$ 137,746.74	\$ 137,746.74	\$ -	\$ 1,141,832.78	\$ 1,141,832.78
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
926 Employee Pensions and Benefits Total	\$ 221,549.00	\$ 1,496,601.78	\$ 1,718,150.78	\$ -	\$ 162,064.11	\$ 162,064.11	\$ 221,549.00	\$ 1,334,537.67	\$ 1,556,086.67
3-factor Total	\$ -	\$ 493,587.89	\$ 493,587.89	\$ -	\$ 55,479.28	\$ 55,479.28	\$ -	\$ 438,108.61	\$ 438,108.61
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total	\$ -	\$ 493,587.89	\$ 493,587.89	\$ -	\$ 55,479.28	\$ 55,479.28	\$ -	\$ 438,108.61	\$ 438,108.61
3-factor Total	\$ -	\$ 390,329.87	\$ 390,329.87	\$ -	\$ 43,873.08	\$ 43,873.08	\$ -	\$ 346,456.79	\$ 346,456.79
Customers-All Total	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 295.42	\$ 295.42	\$ -	\$ 2,344.58	\$ 2,344.58
931 Rents Total	\$ -	\$ 392,969.87	\$ 392,969.87	\$ -	\$ 44,168.49	\$ 44,168.49	\$ -	\$ 348,801.38	\$ 348,801.38
3-factor Total	\$ -	\$ 270,443.90	\$ 270,443.90	\$ -	\$ 30,397.57	\$ 30,397.57	\$ -	\$ 240,046.33	\$ 240,046.33
Customers-All Total	\$ -	\$ 25,327.04	\$ 25,327.04	\$ -	\$ 2,834.10	\$ 2,834.10	\$ -	\$ 22,492.94	\$ 22,492.94
Customers-The Dalles Total	\$ -	\$ 875.88	\$ 875.88	\$ -	\$ 220.81	\$ 220.81	\$ -	\$ 655.07	\$ 655.07
Direct-OR Total	\$ 50,780.44	\$ -	\$ 50,780.44	\$ -	\$ -	\$ -	\$ 50,780.44	\$ -	\$ 50,780.44
Direct-WA Total	\$ 4,002.49	\$ -	\$ 4,002.49	\$ 4,002.49	\$ -	\$ 4,002.49	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 2,240.31	\$ 2,240.31	\$ -	\$ 235.90	\$ 235.90	\$ -	\$ 2,004.41	\$ 2,004.41
Sendout Volumes Total	\$ -	\$ 4,610.35	\$ 4,610.35	\$ -	\$ 390.04	\$ 390.04	\$ -	\$ 4,220.31	\$ 4,220.31
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total	\$ 54,782.93	\$ 303,497.48	\$ 358,280.41	\$ 4,002.49	\$ 34,078.42	\$ 38,080.91	\$ 50,780.44	\$ 269,419.06	\$ 320,199.50
Grand Total	\$ 1,324,509.91	\$ 11,920,369.22	\$ 13,244,879.13	\$ 49,322.33	\$ 1,307,006.82	\$ 1,356,329.15	\$ 1,275,187.58	\$ 10,613,363.40	\$ 11,888,550.98

August 2019 Activity

August 2019

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			(4,294,451)			(527,491)			(3,766,961)
		1,383,208,311				178,371,556			1,204,836,755
		-0.31%				-0.30%			-0.31%

NW Natural
Washington Quarterly Results of Operations Report

	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
Monthly Summary												
Sales of Gas												
480.1 Residential	12,707,153	1,272,877	12,707,153	1,442,231	1,442,231	1,442,231	11,264,923	11,264,923	7,046,407	7,046,407	11,264,923	7,046,407
481.1 Commercial	7,688,444	1,272,877	7,688,444	642,037	642,037	642,037	7,046,407	7,046,407	1,422,610	1,422,610	7,046,407	1,422,610
481.2 Industrial Firm	1,533,806	0	1,533,806	111,196	111,196	111,196	1,422,610	1,422,610	976,021	976,021	1,422,610	976,021
481.3 Interruptible	1,003,640	0	1,003,640	27,618	27,618	27,618	0	0	0	0	1,147,029	0
481.5 Interruptible Incentive	0	1,272,877	1,272,877	0	0	0	125,848	125,848	1,147,029	1,147,029	1,147,029	1,147,029
495.20 Unbilled Revenue	22,933,043	1,272,877	24,205,919	2,223,082	2,223,082	2,348,930	20,709,961	20,709,961	1,147,029	1,147,029	21,856,989	21,856,989
Total Sales of Gas												
489.12 Transportation Revenue	892,348	0	892,348	109,038	109,038	109,038	783,310	783,310	0	0	783,310	783,310
489.13 Industrial Firm	645,335	0	645,335	52,692	52,692	52,692	592,643	592,643	0	0	592,643	592,643
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	94	0	94	0	0	0	94	94	0	0	94	94
Total Transportation Revenue	1,537,777	0	1,537,777	161,729	161,729	161,729	1,376,047	1,376,047	0	0	1,376,047	1,376,047
Rate Adjustments - Amortizations	(910,358)		(910,358)	(98,625)	(98,625)	(98,625)	(811,734)	(811,734)			(811,734)	(811,734)
Miscellaneous Revenues	73,967		73,967	3,698	3,698	3,698	70,269	70,269			70,269	70,269
487 Late Payment Charge	500		500	0	0	0	500	500			500	500
488.0 Seasonal Reconnect Fee	9,200		9,200	0	0	0	9,200	9,200			9,200	9,200
488.1 Delinquent Reconnect Fee	9,705		9,705	1,080	1,080	1,080	8,625	8,625			8,625	8,625
488.3 Returned Check Charge	10,930		10,930	2,870	2,870	2,870	8,060	8,060			8,060	8,060
488.4 Recon Charge CR During Office Hours	20,535		20,535	1,755	1,755	1,755	18,780	18,780			18,780	18,780
488.4 Field Collection Charge	2,130		2,130	0	0	0	2,130	2,130			2,130	2,130
488.5 Recon Charge CR After Office Hours	290		290	0	0	0	290	290			290	290
488.6 Recon Charge Seas During Office Hours	100		100	0	0	0	100	100			100	100
488.7 Recon Charge Seas After Office Hours	2,210		2,210	328	328	328	1,883	1,883			1,883	1,883
488.8 Automated Payment Charge	15,861		15,861	765	765	765	15,096	15,096			15,096	15,096
493.2 Rent - Utility Property	15,816		15,816	27	27	27	15,790	15,790			15,790	15,790
495.1 Meter Rentals	23,735		23,735	2,344	2,344	2,344	21,391	21,391			21,391	21,391
495.2 Other Gas Revenue - Miscellaneous	169,118	15,861	184,979	12,101	12,101	12,866	157,017	157,017			172,112	172,112
Total Miscellaneous Revenues	23,729,579	1,288,737	25,018,316	2,298,288	2,298,288	2,424,901	21,431,291	21,431,291			22,593,415	22,593,415
Total Operating Revenue	5,527,033		5,527,033	400,455	400,455	400,455	5,126,578	5,126,578			5,126,578	5,126,578
Cost of Gas	(135,691)		(135,691)	104,459	104,459	104,459	(240,150)	(240,150)			(240,150)	(240,150)
804.7 WACOG Incurred	6,462,706		6,462,706	692,156	692,156	692,156	5,770,550	5,770,550			5,770,550	5,770,550
804.6 Demand Incurred	(4,104,047)		(4,104,047)	(443,570)	(443,570)	(443,570)	(3,660,478)	(3,660,478)			(3,660,478)	(3,660,478)
805.8 Demand Deferred	(667,664)		(667,664)	641,882	641,882	(111,618)	(556,047)	(556,047)			(556,047)	(556,047)
805.4 Amortization of Gas Costs	7,082,336	0	7,082,336	0	0	641,882	6,440,454	6,440,454			6,440,454	6,440,454
Total Cost of Gas	1,067,949	12,176,697	13,244,646	58,611	1,348,012	1,406,623	1,009,338	10,828,686			11,838,023	11,838,023
407.03 Environmental Expense	1,863,998		1,863,998	151,910	151,910	151,910	1,712,089	1,712,089			1,712,089	1,712,089
Detail Operations & Maintenance	708,939		708,939	93,940	93,940	93,940	614,999	614,999			614,999	614,999
Other Taxes	(45,249)		(45,249)	3,137	3,137	3,137	(48,386)	(48,386)			(48,386)	(48,386)
408.11 Property	2,527,888	513,815	3,041,703	248,986	53,591	302,577	2,278,702	2,278,702			2,738,926	2,738,926
408.12 Franchise	7,278,803	7,278,803	14,557,606	823,961	823,961	823,961	6,454,843	6,454,843			6,454,843	6,454,843
408.13 Payroll	0		0	0	0	0	0	0			0	0
408.14 Other	0		0	0	0	0	0	0			0	0
408.15 Regulatory	0		0	0	0	0	0	0			0	0
Total Other Taxes	2,527,888	513,815	3,041,703	248,986	53,591	302,577	2,278,702	2,278,702			2,738,926	2,738,926
403.1 Depreciation	10,677,974	19,969,316	29,312,768	949,479	2,225,563	2,952,392	9,728,494	17,743,753			26,360,376	26,360,376
Income Taxes												
409.11 Federal Income Taxes	(1,984,040)		(1,984,040)	(222,650)	(222,650)	(222,650)	(1,761,390)	(1,761,390)			(1,761,390)	(1,761,390)
410.11 Federal Income Taxes - Deferred	1,704,876		1,704,876	0	0	0	1,704,876	1,704,876			1,704,876	1,704,876
411.42 Federal Income Tax Credit	(672,087)		(672,087)	(1)	(1)	(1)	(672,086)	(672,086)			(672,086)	(672,086)
409.12 Oregon Income Taxes	(671,205)		(671,205)	0	0	0	(671,205)	(671,205)			(671,205)	(671,205)
410.12 Oregon Income Taxes - Deferred	251,912		251,912	0	0	0	251,912	251,912			251,912	251,912
411.12 Oregon Income Tax Credit	(270,407)		(270,407)	(222,651)	(222,651)	(222,651)	(270,407)	(270,407)			(270,407)	(270,407)
Total Income Taxes	(1,640,951)		(1,640,951)	(222,651)	(222,651)	(222,651)	(1,418,300)	(1,418,300)			(1,418,300)	(1,418,300)
Total Operating Revenue Deductions	10,677,974	19,969,316	29,312,768	949,479	2,225,563	2,952,392	9,728,494	17,743,753			26,360,376	26,360,376
Net Operating Income	(4,294,451)		(4,294,451)	(527,491)	(527,491)	(527,491)	(3,766,961)	(3,766,961)			(3,766,961)	(3,766,961)

August 2019

NW Natural
Washington Results of Operations
 Monthly Summary

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			3,188,123,979			372,130,609			2,815,993,370
108.1X Accumulated Depreciation			(1,397,833,786)			(147,169,693)			(1,250,664,093)
ADJ Working Capital Allowance			25,834,517			2,958,052			22,876,465
117.X Storage Gas - Cushion			25,414,694			2,676,167			22,738,526
186.XX Leasehold Improvements			131,883			14,824			117,059
252.XX Customer Contributions			(5,092,362)			(916,849)			(4,175,513)
283.XX Deferred Taxes - Federal			(376,198,777)			(51,321,553)			(324,877,223)
283.XX Deferred Taxes - State			(77,171,837)			0			(77,171,837)
Total Rate Base			1,383,208,311			178,371,556			1,204,836,755

August 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 Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		86,183,114			8,617,819			77,565,295
		1,347,191,830			174,654,829			1,172,537,001
		6.40%			4.93%			6.62%

August 2019

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		System		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Direct	Allocated	Total	Direct	Allocated
	Sales of Gas													
480.1	Residential		410,332,247	0	45,251,846	0	410,332,247	0	45,251,846	0	365,080,401	0	365,080,401	
481.1	Commercial		203,565,808	0	17,747,629	0	203,565,808	0	17,747,629	0	185,818,178	0	185,818,178	
481.2	Industrial Firm		20,108,345	0	1,822,571	0	20,108,345	0	1,822,571	0	18,285,774	0	18,285,774	
481.3	Interruptible		16,408,450	0	477,827	0	16,408,450	0	477,827	0	15,930,623	0	15,930,623	
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue		0	(137,062)	0	(137,062)	0	0	0	0	0	0	0	
	Total Sales of Gas	A	650,414,850	(137,062)	65,299,873	(46,771)	650,277,788	(46,771)	65,253,102	(46,771)	585,024,686	(90,291)	585,024,686	
	Transportation Revenue													
489.12	Industrial Firm		12,417,034	0	1,479,204	0	12,417,034	0	1,479,204	0	10,937,829	0	10,937,829	
489.13	Interruptible		7,682,651	0	807,052	0	7,682,651	0	807,052	0	6,875,599	0	6,875,599	
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing		3,972,356	0	0	0	3,972,356	0	0	0	3,972,356	0	3,972,356	
	Total Transportation Revenue		24,072,040	0	2,286,256	0	24,072,040	0	2,286,256	0	21,785,784	0	21,785,784	
495.6	Rate Adjustments - Amortizations		(86,133)	0	(3,686,877)	0	(86,133)	0	(3,686,877)	0	3,600,744	0	3,600,744	
	Miscellaneous Revenues													
487	Late Payment Charge		2,008,189	0	88,167	0	2,008,189	0	88,167	0	1,920,022	0	1,920,022	
488.0	Seasonal Reconnect Fee		11,500	0	0	0	11,500	0	0	0	11,500	0	11,500	
488.0	Delinquent Reconnect Fee		266,220	0	20,380	0	266,220	0	20,380	0	245,840	0	245,840	
488.1	Returned Check Charge		122,327	0	12,812	0	122,327	0	12,812	0	109,515	0	109,515	
488.3	Recon Charge CR During Office Hours		231,289	0	44,340	0	231,289	0	44,340	0	186,949	0	186,949	
488.4	Field Collection Charge		356,705	0	30,065	0	356,705	0	30,065	0	326,640	0	326,640	
488.5	Recon Charge CR After Office Hours		37,750	0	8,648	0	37,750	0	8,648	0	29,103	0	29,103	
488.6	Recon Charge Seas During Office Hours		9,885	0	420	0	9,885	0	420	0	9,465	0	9,465	
488.7	Recon Charge Seas After Office Hours		1,230	0	250	0	1,230	0	250	0	980	0	980	
488.8	Automated Payment Charge		36,418	0	5,130	0	36,418	0	5,130	0	31,288	0	31,288	
493.2	Rent - Utility Property		189,950	0	9,066	0	189,950	0	9,066	0	180,883	0	180,883	
495.1	Meter Rentals		188,876	0	6,349	0	188,876	0	6,349	0	182,527	0	182,527	
495.2	Other Gas Revenue - Miscellaneous		3,129,401	0	52,698	0	3,129,401	0	52,698	0	3,076,703	0	3,076,703	
	Total Miscellaneous Revenues		6,399,788	189,950	269,257	9,066	6,589,738	189,950	278,323	180,883	6,311,414	180,883	6,311,414	
	Total Operating Revenue		680,800,545	52,888	64,168,509	(37,704)	680,853,433	(37,704)	64,130,805	90,592	616,722,628	90,592	616,722,628	
	Cost of Gas													
804.7	WACOG Incurred		208,005,684	0	19,978,576	0	208,005,684	0	19,978,576	0	188,027,107	0	188,027,107	
805.7	WACOG Deferred		(21,220,047)	0	(2,600,735)	0	(21,220,047)	0	(2,600,735)	0	(18,619,312)	0	(18,619,312)	
804.6	Demand Incurred		77,675,946	0	8,293,048	0	77,675,946	0	8,293,048	0	69,382,898	0	69,382,898	
805.8	Demand Deferred		1,324,282	0	170,313	0	1,324,282	0	170,313	0	1,153,968	0	1,153,968	
805.4	Amortization of Gas Costs		(22,327,265)	0	(3,914,062)	0	(22,327,265)	0	(3,914,062)	0	(18,413,203)	0	(18,413,203)	
	Total Cost of Gas		243,458,600	0	21,927,141	0	243,458,600	0	21,927,141	0	221,531,458	0	221,531,458	
407.03	Environmental Expense		10,874,170	0	0	0	10,874,170	0	0	0	10,874,170	0	10,874,170	
Detail	Operations & Maintenance	O&M	34,100,873	156,668,444	747,474	17,072,925	190,769,317	17,072,925	17,820,399	33,353,399	139,595,519	172,948,918	172,948,918	
	Other Taxes													
408.11	Property		21,496,360	0	1,323,895	0	21,496,360	0	1,323,895	0	20,172,465	0	20,172,465	
408.12	Franchise		17,435,443	0	2,694,315	0	17,435,443	0	2,694,315	0	14,741,128	0	14,741,128	
408.13	Payroll		6,327,517	0	661,367	0	6,327,517	0	661,367	0	5,666,150	0	5,666,150	
408.14	Other	C	1,091,679	0	79,346	0	1,091,679	0	79,346	0	1,012,333	0	1,012,333	
408.15	Regulatory		1,801,929	0	127,627	0	1,801,929	0	127,627	0	1,674,302	0	1,674,302	
	Total Other Taxes		41,825,410	6,327,517	4,225,182	661,367	48,152,928	661,367	4,886,550	5,666,150	43,266,378	5,666,150	43,266,378	
403.1	Depreciation	D	0	85,674,188	0	85,674,188	85,674,188	9,573,506	9,573,506	0	76,100,682	0	76,100,682	
	Income Taxes													
409.11	Federal Income Taxes		7,631,564	0	1,307,108	0	7,631,564	0	1,307,108	0	6,324,456	0	6,324,456	
410.11	Federal Income Taxes - Deferred		26,069,722	0	(1,719)	0	26,069,722	0	(1,719)	0	26,069,722	0	26,069,722	
411.42	Federal Income Tax Credit		(23,042,992)	0	0	0	(23,042,992)	0	0	0	(23,041,273)	0	(23,041,273)	
409.12	Oregon Income Taxes		4,617,256	0	0	0	4,617,256	0	0	0	4,617,256	0	4,617,256	
410.12	Oregon Income Taxes - Deferred		8,478,742	0	0	0	8,478,742	0	0	0	8,478,742	0	8,478,742	
411.12	Oregon Income Tax Credit		(8,013,176)	0	1,305,390	0	(8,013,176)	0	1,305,390	0	(6,707,786)	0	(6,707,786)	
	Total Operating Revenue Deductions		319,384,883	248,670,149	26,899,798	27,307,798	594,670,318	27,307,798	55,512,986	221,362,351	539,157,333	221,362,351	539,157,333	
	Net Operating Income		86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	86,187,114	

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			3,127,554,621			360,083,006			2,767,471,615
108.1X Accumulated Depreciation			(1,367,432,472)			(142,379,570)			(1,225,052,902)
Adj Working Capital Allowance			23,039,550			6,809,934			16,229,616
117.X Storage Gas - Cushion			21,977,321			2,314,212			19,663,109
186.XX Leasehold Improvements			72,898			8,194			64,704
252.XX Customer Contributions			(4,649,475)			(859,394)			(3,790,081)
283.XX Deferred Taxes - Federal			(376,198,777)			(51,321,553)			(324,877,223)
283.XX Deferred Taxes - State			(77,171,837)			0			(77,171,837)
Total Rate Base			1,347,191,830			174,654,829			1,172,537,001
Rate Of Return on Rate Base			6.40%			4.93%			6.62%

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

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 16,691	\$ 1,758	\$ 14,934
818	Compressor Station Expense	\$ 29,614	\$ 3,118	\$ 26,495
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 195,831	\$ 20,586	\$ 175,245
821	Purification Expense	\$ -	\$ -	\$ -
				\$ -
				\$ -
Maintenance				
832	Wells Expense	\$ 12,805	\$ 1,348	\$ 11,456
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	<u>\$ 277,516</u>	<u>\$ 29,187</u>	<u>\$ 248,328</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 8,857	\$ 933	\$ 7,925
	Total Other Storage Expense	<u>\$ 8,857</u>	<u>\$ 933</u>	<u>\$ 7,925</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 207,766	\$ 21,878	\$ 185,888
845	LNG Fuel	\$ (25,892)	\$ (2,726)	\$ (23,165)
Maintenance				
847	Supervision and Engineering	\$ 75,069	\$ 7,905	\$ 67,164
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 256,943</u>	<u>\$ 27,056</u>	<u>\$ 229,887</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 167,514	\$ 9,900	\$ 157,614
Maintenance				
863	Maintenance of Mains	\$ 4,295	\$ 362	\$ 3,933
	Total Transmission Expense	<u>\$ 171,809</u>	<u>\$ 10,262</u>	<u>\$ 161,547</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 248,437	\$ 21,012	\$ 227,424
874	Mains and Services Expense	\$ 1,017,884	\$ 115,546	\$ 902,338
875	Measuring and Regulator Station Expense - General	\$ 10,645	\$ 1,265	\$ 9,380
877	Measuring and Regulator Station Expense - City Gate	\$ 36,476	\$ 3,329	\$ 33,147
878	Meter and House Regulator Expense	\$ 538,860	\$ 60,221	\$ 478,638
879	Customer Installation Expense	\$ 745,150	\$ 82,821	\$ 662,329
880	Other Expense	\$ 117,797	\$ 10,848	\$ 106,948
881	Rents	\$ 23,152	\$ 2,954	\$ 20,199
Maintenance				
885	Supervision and Engineering	\$ 379,583	\$ 16,224	\$ 363,358
887	Mains	\$ 337,986	\$ 24,639	\$ 313,347
889	Measuring and Regulator Station Expense - General	\$ 111,180	\$ 10,317	\$ 100,863
891	Measuring and Regulator Station Expense - City Gate	\$ 12,034	\$ 496	\$ 11,538
892	Services	\$ 64,539	\$ 2,799	\$ 61,739
893	Meters and House Regulators	\$ 311,675	\$ 30,406	\$ 281,270
894	Other Equipment	\$ 2,053	\$ 158	\$ 1,895
	Total Distribution Expense	<u>\$ 3,957,451</u>	<u>\$ 383,037</u>	<u>\$ 3,574,414</u>

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 167,180	\$ 18,707	\$ 148,473
902	Meter Reading Expenses	\$ 96,415	\$ 10,789	\$ 85,626
903	Customer Records and Collection Expense	\$ 1,343,653	\$ 148,991	\$ 1,194,662
904	Uncollectible Accounts	\$ 24,230	\$ 2,653	\$ 21,576
	Total Customer Accounts Expense	\$ 1,631,478	\$ 181,141	\$ 1,450,337
Customer Service and Informational				
Operation				
907	Supervision	\$ 317	\$ 36	\$ 281
908	Customer Assistance Expense	\$ 152,062	\$ 15,849	\$ 136,213
909	Customer Information Expense	\$ 172,505	\$ 19,303	\$ 153,202
910	Miscellaneous Customer Service Expense	\$ 17,851	\$ 2,014	\$ 15,837
	Total Customer Service and Informational	\$ 342,734	\$ 37,202	\$ 305,533
Sales Expense				
Operation				
911	Supervision	\$ 12,265	\$ 1,372	\$ 10,893
912	Demonstration and Selling Expense	\$ 197,679	\$ 22,372	\$ 175,307
913	Advertising	\$ 21,538	\$ 2,410	\$ 19,128
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 231,482	\$ 26,154	\$ 205,327
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 5,298,284	\$ 642,925	\$ 4,655,359
922	Administrative Expenses Transferred - Credit	\$ (1,725,822)	\$ (213,580)	\$ (1,512,242)
924	Property Insurance Premium	\$ 290,996	\$ 32,708	\$ 258,288
925	Injuries and Damages	\$ 3,771	\$ 424	\$ 3,347
926	Employee Pensions and Benefits	\$ 1,712,290	\$ 161,498	\$ 1,550,791
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 45,122	\$ 5,072	\$ 40,050
931	Rents	\$ 394,876	\$ 44,383	\$ 350,493
Maintenance				
935	Maintenance of General Plant	\$ 346,859	\$ 38,221	\$ 308,638
	Total Administrative and General Expense	\$ 6,366,376	\$ 711,651	\$ 5,654,725
	Total Operations and Maintenance Expense	\$ 13,244,646	\$ 1,406,623	\$ 11,838,023

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended August 31, 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
816 Wells Expense Total	\$ -	\$ 16,691.33	\$ 16,691.33	\$ -	\$ 1,757.60	\$ 1,757.60	\$ -	\$ -	\$ 14,933.73
Firm Sales Volumes Total	\$ -	\$ 16,691.33	\$ 16,691.33	\$ -	\$ 1,757.60	\$ 1,757.60	\$ -	\$ -	\$ 14,933.73
818 Compressor Station Expense Total	\$ -	\$ 29,613.50	\$ 29,613.50	\$ -	\$ 3,118.30	\$ 3,118.30	\$ -	\$ -	\$ 26,495.20
Firm Sales Volumes Total	\$ -	\$ 29,613.50	\$ 29,613.50	\$ -	\$ 3,118.30	\$ 3,118.30	\$ -	\$ -	\$ 26,495.20
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ 0.01
3-factor Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ -	\$ 0.01
Direct-OR Total	\$ 430.10	\$ -	\$ 430.10	\$ -	\$ 1,473.03	\$ 1,473.03	\$ -	\$ -	\$ 11,632.26
Firm Sales Volumes Total	\$ -	\$ 178,296.68	\$ 178,296.68	\$ -	\$ 18,774.64	\$ 18,774.64	\$ 430.10	\$ -	\$ 430.10
Sendout Volumes Total	\$ -	\$ 3,988.59	\$ 3,988.59	\$ -	\$ 338.28	\$ 338.28	\$ -	\$ -	\$ 159,522.04
820 Measuring and Regulator Station Expense Total	\$ 430.10	\$ 195,400.56	\$ 195,830.66	\$ -	\$ 20,585.96	\$ 20,585.96	\$ 430.10	\$ 174,814.60	\$ 175,244.70
Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total	\$ -	\$ 12,804.67	\$ 12,804.67	\$ -	\$ 1,348.33	\$ 1,348.33	\$ -	\$ -	\$ 11,456.34
Firm Sales Volumes Total	\$ -	\$ 12,804.67	\$ 12,804.67	\$ -	\$ 1,348.33	\$ 1,348.33	\$ -	\$ -	\$ 11,456.34
832 Wells Expense Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ -	\$ 20,198.20
Firm Sales Volumes Total	\$ -	\$ 22,575.39	\$ 22,575.39	\$ -	\$ 2,377.19	\$ 2,377.19	\$ -	\$ -	\$ 20,198.20
840 Supervision and Engineering Total	\$ -	\$ 8,857.38	\$ 8,857.38	\$ -	\$ 932.68	\$ 932.68	\$ -	\$ -	\$ 7,924.70
Firm Sales Volumes Total	\$ -	\$ 8,857.38	\$ 8,857.38	\$ -	\$ 932.68	\$ 932.68	\$ -	\$ -	\$ 7,924.70
844 Supervision and Engineering Total	\$ -	\$ 207,765.97	\$ 207,765.97	\$ -	\$ 21,877.76	\$ 21,877.76	\$ -	\$ -	\$ 185,888.21
Firm Sales Volumes Total	\$ -	\$ 207,765.97	\$ 207,765.97	\$ -	\$ 21,877.76	\$ 21,877.76	\$ -	\$ -	\$ 185,888.21
845 LNG Fuel Total	\$ -	\$ (25,891.69)	\$ (25,891.69)	\$ -	\$ (2,726.39)	\$ (2,726.39)	\$ -	\$ -	\$ (23,165.30)
Firm Sales Volumes Total	\$ -	\$ (25,891.69)	\$ (25,891.69)	\$ -	\$ (2,726.39)	\$ (2,726.39)	\$ -	\$ -	\$ (23,165.30)
847 Supervision and Engineering Total	\$ -	\$ 75,068.91	\$ 75,068.91	\$ -	\$ 7,904.76	\$ 7,904.76	\$ -	\$ 67,164.15	\$ 67,164.15
3-factor Total	\$ -	\$ 75,068.91	\$ 75,068.91	\$ -	\$ 7,904.76	\$ 7,904.76	\$ -	\$ 67,164.15	\$ 67,164.15
Direct-OR Total	\$ 2,952.49	\$ 78,817.94	\$ 81,770.43	\$ -	\$ 8,859.14	\$ 8,859.14	\$ -	\$ -	\$ 69,958.80
Perimeter Total	\$ -	\$ 266.12	\$ 266.12	\$ -	\$ 17.36	\$ 17.36	\$ 2,952.49	\$ -	\$ 2,952.49
Sales/Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248.76
Sendout Volumes Total	\$ -	\$ 318.78	\$ 318.78	\$ -	\$ 26.97	\$ 26.97	\$ -	\$ -	\$ 291.81
Transmission Total	\$ -	\$ 85,158.62	\$ 85,158.62	\$ -	\$ 996.36	\$ 996.36	\$ -	\$ -	\$ 84,162.26
856 Mains Expense Total	\$ 2,952.49	\$ 164,561.46	\$ 167,513.95	\$ -	\$ 9,899.82	\$ 9,899.82	\$ 2,952.49	\$ 154,661.64	\$ 157,614.13
3-factor Total	\$ -	\$ 3,099.37	\$ 3,099.37	\$ -	\$ 348.37	\$ 348.37	\$ -	\$ -	\$ 2,751.00
Transmission Total	\$ -	\$ 1,195.98	\$ 1,195.98	\$ -	\$ 13.99	\$ 13.99	\$ -	\$ -	\$ 1,181.99
863 Maintenance of Mains Total	\$ -	\$ 4,295.35	\$ 4,295.35	\$ -	\$ 362.36	\$ 362.36	\$ -	\$ -	\$ 3,932.99
3-factor Total	\$ -	\$ (191.35)	\$ (191.35)	\$ -	\$ (21.51)	\$ (21.51)	\$ -	\$ (169.84)	\$ (169.84)
Sendout Volumes Total	\$ -	\$ 248,628.07	\$ 248,628.07	\$ -	\$ 21,033.93	\$ 21,033.93	\$ -	\$ -	\$ 227,594.14
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total	\$ -	\$ 248,436.72	\$ 248,436.72	\$ -	\$ 21,012.43	\$ 21,012.43	\$ -	\$ 227,424.29	\$ 227,424.29
3-factor Total	\$ -	\$ 288,148.36	\$ 288,148.36	\$ -	\$ 32,387.88	\$ 32,387.88	\$ -	\$ 255,760.48	\$ 255,760.48
Customers-All Total	\$ -	\$ 469,715.77	\$ 469,715.77	\$ -	\$ 52,561.19	\$ 52,561.19	\$ -	\$ 417,154.58	\$ 417,154.58
Direct-OR Total	\$ 214,810.34	\$ -	\$ 214,810.34	\$ -	\$ -	\$ -	\$ 214,810.34	\$ -	\$ 214,810.34
Direct-WA Total	\$ 29,490.39	\$ -	\$ 29,490.39	\$ 29,490.39	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 16,508.28	\$ 16,508.28	\$ -	\$ 1,076.62	\$ 1,076.62	\$ -	\$ -	\$ 15,431.66
Sendout Volumes Total	\$ -	\$ 541.24	\$ 541.24	\$ -	\$ 45.79	\$ 45.79	\$ -	\$ -	\$ 495.45
Transmission Total	\$ -	\$ (1,330.41)	\$ (1,330.41)	\$ -	\$ (15.57)	\$ (15.57)	\$ -	\$ -	\$ (1,314.84)
874 Mains and Services Expense Total	\$ 244,300.73	\$ 775,583.24	\$ 1,019,883.97	\$ 29,490.39	\$ 86,055.91	\$ 115,546.30	\$ 214,810.34	\$ 687,527.33	\$ 902,337.67
3-factor Total	\$ -	\$ 752.97	\$ 752.97	\$ -	\$ 84.63	\$ 84.63	\$ -	\$ -	\$ 668.34
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 1,906.28	\$ 1,906.28	\$ -	\$ 161.27	\$ 161.27	\$ -	\$ -	\$ 1,745.01
Telemetering Total	\$ -	\$ 7,985.64	\$ 7,985.64	\$ -	\$ 1,019.45	\$ 1,019.45	\$ -	\$ -	\$ 6,966.19
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 10,644.89	\$ 10,644.89	\$ -	\$ 1,265.35	\$ 1,265.35	\$ -	\$ -	\$ 9,379.54
3-factor Total	\$ -	\$ 6,139.99	\$ 6,139.99	\$ -	\$ 690.13	\$ 690.13	\$ -	\$ -	\$ 5,449.86
Customers-All Total	\$ -	\$ 2,654.47	\$ 2,654.47	\$ -	\$ 297.04	\$ 297.04	\$ -	\$ -	\$ 2,357.43
Sendout Volumes Total	\$ -	\$ 27,681.96	\$ 27,681.96	\$ -	\$ 2,341.89	\$ 2,341.89	\$ -	\$ -	\$ 25,340.07
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 36,476.42	\$ 36,476.42	\$ -	\$ 3,329.06	\$ 3,329.06	\$ -	\$ -	\$ 33,147.36
Customers-All Total	\$ -	\$ 536,163.10	\$ 536,163.10	\$ -	\$ 59,996.65	\$ 59,996.65	\$ -	\$ -	\$ 476,166.45
Customers-Ind Total	\$ -	\$ 1,049.46	\$ 1,049.46	\$ -	\$ 88.26	\$ 88.26	\$ -	\$ -	\$ 961.20
Customers-Res Total	\$ -	\$ 3.13	\$ 3.13	\$ -	\$ 0.35	\$ 0.35	\$ -	\$ -	\$ 2.78

NW Natural
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended August 31, 2019

FERC Description	Allocation Method			System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ 37.69	\$ -	\$ 37.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37.69	\$ -	\$ 37.69
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 1,606.18	\$ 1,606.18	\$ -	\$ -	\$ 1,606.18	\$ -	\$ -	\$ 1,606.18	\$ -	\$ -	\$ 1,606.18
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total	\$ 37.69	\$ 538,859.56	\$ 538,859.56	\$ -	\$ 60,221.15	\$ 60,221.15	\$ -	\$ 478,600.72	\$ 478,600.72	\$ 37.69	\$ -	\$ 478,638.41
3-factor Total	\$ -	\$ 18,811.09	\$ 18,811.09	\$ -	\$ 2,114.37	\$ 2,114.37	\$ -	\$ 16,696.72	\$ 16,696.72	\$ -	\$ -	\$ 16,696.72
Customers-All Total	\$ -	\$ 710,477.08	\$ 710,477.08	\$ -	\$ 79,502.39	\$ 79,502.39	\$ -	\$ 630,974.69	\$ 630,974.69	\$ -	\$ -	\$ 630,974.69
Direct-OR Total	\$ 11,611.14	\$ -	\$ 11,611.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,611.14	\$ -	\$ 11,611.14
Direct-WA Total	\$ 991.50	\$ -	\$ 991.50	\$ 991.50	\$ -	\$ 991.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 991.50
Perimeter Total	\$ -	\$ 3,259.11	\$ 3,259.11	\$ -	\$ 212.55	\$ 212.55	\$ -	\$ 3,046.56	\$ 3,046.56	\$ -	\$ -	\$ 3,046.56
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total	\$ 12,602.64	\$ 732,547.28	\$ 745,149.92	\$ 991.50	\$ 81,829.30	\$ 82,820.80	\$ 890.42	\$ 9,957.83	\$ 10,848.25	\$ 19,419.57	\$ 650,717.98	\$ 662,329.12
3-factor Total	\$ -	\$ 4,655.22	\$ 4,655.22	\$ -	\$ 523.25	\$ 523.25	\$ -	\$ 4,131.97	\$ 4,131.97	\$ -	\$ -	\$ 4,131.97
Customers-All Total	\$ -	\$ 58,862.87	\$ 58,862.87	\$ -	\$ 6,586.76	\$ 6,586.76	\$ -	\$ 52,276.11	\$ 52,276.11	\$ -	\$ -	\$ 52,276.11
Direct-OR Total	\$ -	\$ 4,730.53	\$ 4,730.53	\$ -	\$ 397.84	\$ 397.84	\$ -	\$ 4,332.69	\$ 4,332.69	\$ -	\$ -	\$ 4,332.69
Direct-WA Total	\$ 19,419.57	\$ -	\$ 19,419.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,419.57	\$ -	\$ 19,419.57
Perimeter Total	\$ 890.42	\$ -	\$ 890.42	\$ 890.42	\$ -	\$ 890.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 890.42
Sendout Volumes Total	\$ -	\$ 1,214.58	\$ 1,214.58	\$ -	\$ 79.21	\$ 79.21	\$ -	\$ 1,135.37	\$ 1,135.37	\$ -	\$ -	\$ 1,135.37
Transmission Total	\$ -	\$ 28,023.45	\$ 28,023.45	\$ -	\$ 2,370.78	\$ 2,370.78	\$ -	\$ 25,652.67	\$ 25,652.67	\$ -	\$ -	\$ 25,652.67
880 Other Expense Total	\$ 20,309.99	\$ 97,486.65	\$ 117,796.64	\$ 890.42	\$ 9,957.83	\$ 10,848.25	\$ 890.42	\$ 9,957.83	\$ 10,848.25	\$ 19,419.57	\$ 87,528.82	\$ 106,948.39
3-factor Total	\$ -	\$ 20,637.65	\$ 20,637.65	\$ -	\$ 2,319.67	\$ 2,319.67	\$ -	\$ 18,317.98	\$ 18,317.98	\$ -	\$ -	\$ 18,317.98
Customers-All Total	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72	\$ -	\$ -	\$ 1,880.72
Direct-OR Total	\$ -	\$ 23,152.32	\$ 23,152.32	\$ -	\$ 2,953.62	\$ 2,953.62	\$ -	\$ 20,198.70	\$ 20,198.70	\$ -	\$ -	\$ 20,198.70
Direct-WA Total	\$ -	\$ 201,864.00	\$ 201,864.00	\$ -	\$ 22,689.51	\$ 22,689.51	\$ -	\$ 179,174.49	\$ 179,174.49	\$ -	\$ -	\$ 179,174.49
Perimeter Total	\$ 153,414.92	\$ -	\$ 153,414.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,414.92	\$ -	\$ 153,414.92
Sendout Volumes Total	\$ (7,630.43)	\$ -	\$ (7,630.43)	\$ (7,630.43)	\$ -	\$ (7,630.43)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,630.43)
Transmission Total	\$ -	\$ 14,792.81	\$ 14,792.81	\$ -	\$ 964.74	\$ 964.74	\$ -	\$ 13,828.07	\$ 13,828.07	\$ -	\$ -	\$ 13,828.07
885 Supervision and Engineering Total	\$ 145,784.49	\$ 233,798.21	\$ 379,582.70	\$ (7,630.43)	\$ 23,854.81	\$ 16,224.38	\$ (7,630.43)	\$ 23,854.81	\$ 16,224.38	\$ 153,414.92	\$ 209,943.40	\$ 363,358.32
3-factor Total	\$ -	\$ 12,062.32	\$ 12,062.32	\$ -	\$ 1,355.80	\$ 1,355.80	\$ -	\$ 10,706.52	\$ 10,706.52	\$ -	\$ -	\$ 10,706.52
Customers-All Total	\$ 280,045.90	\$ -	\$ 280,045.90	\$ -	\$ -	\$ -	\$ -	\$ 280,045.90	\$ 280,045.90	\$ -	\$ -	\$ 280,045.90
Direct-OR Total	\$ 22,519.63	\$ -	\$ 22,519.63	\$ 22,519.63	\$ -	\$ 22,519.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,519.63
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 9,145.96	\$ 9,145.96	\$ -	\$ 596.47	\$ 596.47	\$ -	\$ 8,549.49	\$ 8,549.49	\$ -	\$ -	\$ 8,549.49
Sendout Volumes Total	\$ -	\$ 11.75	\$ 11.75	\$ -	\$ 0.99	\$ 0.99	\$ -	\$ 10.76	\$ 10.76	\$ -	\$ -	\$ 10.76
Transmission Total	\$ -	\$ 14,200.61	\$ 14,200.61	\$ -	\$ 166.15	\$ 166.15	\$ -	\$ 14,034.46	\$ 14,034.46	\$ -	\$ -	\$ 14,034.46
887 Mains Total	\$ 302,565.53	\$ 35,420.64	\$ 337,986.17	\$ 22,519.63	\$ 2,119.42	\$ 24,639.05	\$ 280,045.90	\$ 280,045.90	\$ 33,301.22	\$ 33,347.12	\$ 1,256.20	\$ 313,347.12
3-factor Total	\$ -	\$ 1,415.28	\$ 1,415.28	\$ -	\$ 159.08	\$ 159.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,256.20
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 3,655.19	\$ -	\$ 3,655.19	\$ -	\$ -	\$ -	\$ -	\$ 3,655.19	\$ 3,655.19	\$ -	\$ -	\$ 3,655.19
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 77,899.79	\$ 77,899.79	\$ -	\$ 6,590.32	\$ 6,590.32	\$ -	\$ 71,309.47	\$ 71,309.47	\$ -	\$ -	\$ 71,309.47
Transmission Total	\$ -	\$ 27,922.00	\$ 27,922.00	\$ -	\$ 3,564.52	\$ 3,564.52	\$ -	\$ 24,357.48	\$ 24,357.48	\$ -	\$ -	\$ 24,357.48
888 Measuring and Regulator Station Expense - General Total	\$ 3,655.19	\$ 107,925.07	\$ 111,580.26	\$ -	\$ 10,317.29	\$ 10,317.29	\$ -	\$ 3,655.19	\$ 3,655.19	\$ 97,207.78	\$ -	\$ 100,862.97
3-factor Total	\$ -	\$ 74.45	\$ 74.45	\$ -	\$ 8.37	\$ 8.37	\$ -	\$ 66.08	\$ 66.08	\$ -	\$ -	\$ 66.08
Customers-All Total	\$ 6,191.75	\$ -	\$ 6,191.75	\$ -	\$ -	\$ -	\$ -	\$ 6,191.75	\$ 6,191.75	\$ -	\$ -	\$ 6,191.75
Direct-OR Total	\$ -	\$ 5,768.26	\$ 5,768.26	\$ -	\$ 487.99	\$ 487.99	\$ -	\$ 5,280.27	\$ 5,280.27	\$ -	\$ -	\$ 5,280.27
Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
891 Measuring and Regulator Station Expense - City Gate Total	\$ 6,191.75	\$ 5,842.71	\$ 12,034.46	\$ -	\$ 496.36	\$ 496.36	\$ -	\$ 6,191.75	\$ 5,346.35	\$ 6,191.75	\$ 5,346.35	\$ 11,538.10
3-factor Total	\$ -	\$ 690.16	\$ 690.16	\$ -	\$ 77.23	\$ 77.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 612.93
Customers-All Total	\$ 46,471.31	\$ -	\$ 46,471.31	\$ -	\$ -	\$ -	\$ -	\$ 46,471.31	\$ -	\$ -	\$ -	\$ 46,471.31
Direct-OR Total	\$ 1,955.21	\$ -	\$ 1,955.21	\$ 1,955.21	\$ -	\$ 1,955.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,955.21
Direct-WA Total	\$ -	\$ 2,132.95	\$ 2,132.95	\$ -	\$ 139.10	\$ 139.10	\$ -	\$ 1,993.85	\$ 1,993.85	\$ -	\$ -	\$ 1,993.85
Perimeter Total	\$ -	\$ 6,480.86	\$ 6,480.86	\$ -	\$ 548.28	\$ 548.28	\$ -	\$ 5,932.58	\$ 5,932.58	\$ -	\$ -	\$ 5,932.58
Sendout Volumes Total	\$ -	\$ 6,808.18	\$ 6,808.18	\$ -	\$ 79.66	\$ 79.66	\$ -	\$ 6,728.52	\$ 6,728.52	\$ -	\$ -	\$ 6,728.52
Transmission Total	\$ -	\$ 16,112.15	\$ 16,112.15	\$ 1,955.21	\$ 844.27	\$ 2,799.48	\$ 46,471.31	\$ 15,267.88	\$ 61,739.19	\$ -	\$ -	\$ 61,739.19

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended August 31, 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ -	\$ 85.85	\$ 85.85	\$ -	\$ 9.65	\$ 9.65	\$ -	\$ 76.20	\$ 76.20
Customers-All Total	\$ -	\$ 164,963.80	\$ 164,963.80	\$ -	\$ 18,459.45	\$ 18,459.45	\$ -	\$ 146,504.35	\$ 146,504.35
Customers-Comm Total	\$ -	\$ (3,183.35)	\$ (3,183.35)	\$ -	\$ (328.52)	\$ (328.52)	\$ -	\$ (2,854.83)	\$ (2,854.83)
Customers-Ind Total	\$ -	\$ 332.77	\$ 332.77	\$ -	\$ 27.99	\$ 27.99	\$ -	\$ 304.78	\$ 304.78
Customers-Res Total	\$ -	\$ 32,206.04	\$ 32,206.04	\$ -	\$ 3,632.84	\$ 3,632.84	\$ -	\$ 28,573.20	\$ 28,573.20
Direct-OR Total	\$ 89.55	\$ -	\$ 89.55	\$ -	\$ -	\$ -	\$ 89.55	\$ -	\$ 89.55
Perimeter Total	\$ -	\$ 126.00	\$ 126.00	\$ -	\$ 8.22	\$ 8.22	\$ -	\$ 117.78	\$ 117.78
Sendout Volumes Total	\$ -	\$ 99,127.72	\$ 99,127.72	\$ -	\$ 8,386.21	\$ 8,386.21	\$ -	\$ 90,741.51	\$ 90,741.51
Transmission Total	\$ -	\$ 17,926.92	\$ 17,926.92	\$ -	\$ 209.74	\$ 209.74	\$ -	\$ 17,717.18	\$ 17,717.18
893 Meters and House Regulators Total	\$ 89.55	\$ 311,585.75	\$ 311,675.30	\$ -	\$ 30,405.57	\$ 30,405.57	\$ 89.55	\$ 281,180.18	\$ 281,269.73
3-factor Total	\$ -	\$ 1,329.43	\$ 1,329.43	\$ -	\$ 149.43	\$ 149.43	\$ -	\$ 1,180.00	\$ 1,180.00
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 723.75	\$ 723.75	\$ -	\$ 8.47	\$ 8.47	\$ -	\$ 715.28	\$ 715.28
894 Other Equipment Total	\$ -	\$ 2,053.18	\$ 2,053.18	\$ -	\$ 157.90	\$ 157.90	\$ -	\$ 1,895.28	\$ 1,895.28
Customers-All Total	\$ -	\$ 167,180.41	\$ 167,180.41	\$ -	\$ 18,707.49	\$ 18,707.49	\$ -	\$ 148,472.92	\$ 148,472.92
Customers-Ind Total	\$ -	\$ 167,180.41	\$ 167,180.41	\$ -	\$ 18,707.49	\$ 18,707.49	\$ -	\$ 148,472.92	\$ 148,472.92
Perimeter Total	\$ -	\$ 96,415.12	\$ 96,415.12	\$ -	\$ 10,788.85	\$ 10,788.85	\$ -	\$ 85,626.27	\$ 85,626.27
902 Meter Reading Expenses Total	\$ -	\$ 96,415.12	\$ 96,415.12	\$ -	\$ 10,788.85	\$ 10,788.85	\$ -	\$ 85,626.27	\$ 85,626.27
3-factor Total	\$ -	\$ 10,264.38	\$ 10,264.38	\$ -	\$ 1,153.72	\$ 1,153.72	\$ -	\$ 9,110.66	\$ 9,110.66
Customers-All Total	\$ -	\$ 1,302,160.27	\$ 1,302,160.27	\$ -	\$ 145,711.73	\$ 145,711.73	\$ -	\$ 1,156,448.54	\$ 1,156,448.54
Customers-Ind Total	\$ -	\$ 25,274.12	\$ 25,274.12	\$ -	\$ 2,125.55	\$ 2,125.55	\$ -	\$ 23,148.57	\$ 23,148.57
Direct-OR Total	\$ 5,954.26	\$ -	\$ 5,954.26	\$ -	\$ -	\$ -	\$ 5,954.26	\$ -	\$ 5,954.26
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total	\$ 5,954.26	\$ 1,337,698.77	\$ 1,343,653.03	\$ -	\$ 148,991.00	\$ 148,991.00	\$ 5,954.26	\$ 1,188,707.77	\$ 1,194,662.03
Customers-All Total	\$ -	\$ 1,389.00	\$ 1,389.00	\$ -	\$ 155.43	\$ 155.43	\$ -	\$ 1,233.57	\$ 1,233.57
Customers-Comm Total	\$ -	\$ 3,421.17	\$ 3,421.17	\$ -	\$ 353.06	\$ 353.06	\$ -	\$ 3,068.11	\$ 3,068.11
Customers-Ind Total	\$ -	\$ 1,589.32	\$ 1,589.32	\$ -	\$ 133.66	\$ 133.66	\$ -	\$ 1,455.66	\$ 1,455.66
Customers-Res Total	\$ -	\$ 17,830.06	\$ 17,830.06	\$ -	\$ 2,011.23	\$ 2,011.23	\$ -	\$ 15,818.83	\$ 15,818.83
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total	\$ -	\$ 24,229.55	\$ 24,229.55	\$ -	\$ 2,653.39	\$ 2,653.39	\$ -	\$ 21,576.16	\$ 21,576.16
Customers-Res Total	\$ -	\$ 316.59	\$ 316.59	\$ -	\$ 35.71	\$ 35.71	\$ -	\$ 280.88	\$ 280.88
907 Supervision Total	\$ -	\$ 316.59	\$ 316.59	\$ -	\$ 35.71	\$ 35.71	\$ -	\$ 280.88	\$ 280.88
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 142,287.82	\$ 142,287.82	\$ -	\$ 15,922.01	\$ 15,922.01	\$ -	\$ 126,365.81	\$ 126,365.81
Customers-Ind Total	\$ -	\$ 89,140.16	\$ 89,140.16	\$ -	\$ 7,496.69	\$ 7,496.69	\$ -	\$ 81,643.47	\$ 81,643.47
Customers-Res Total	\$ -	\$ (80,621.79)	\$ (80,621.79)	\$ -	\$ (9,094.14)	\$ (9,094.14)	\$ -	\$ (71,527.65)	\$ (71,527.65)
Direct-OR Total	\$ (269.08)	\$ -	\$ (269.08)	\$ -	\$ -	\$ -	\$ (269.08)	\$ -	\$ (269.08)
Direct-WA Total	\$ 1,524.54	\$ -	\$ 1,524.54	\$ 1,524.54	\$ -	\$ 1,524.54	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total	\$ 1,255.46	\$ 150,806.19	\$ 152,061.65	\$ 1,524.54	\$ 14,324.56	\$ 15,849.10	\$ (269.08)	\$ 136,481.63	\$ 136,212.55
Customers-All Total	\$ -	\$ 172,505.19	\$ 172,505.19	\$ -	\$ 19,303.33	\$ 19,303.33	\$ -	\$ 153,201.86	\$ 153,201.86
Customers-Ind Total	\$ -	\$ 172,505.19	\$ 172,505.19	\$ -	\$ 19,303.33	\$ 19,303.33	\$ -	\$ 153,201.86	\$ 153,201.86
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
909 Customer Information Expense Total	\$ -	\$ 17,850.86	\$ 17,850.86	\$ -	\$ 2,013.58	\$ 2,013.58	\$ -	\$ 15,837.28	\$ 15,837.28
Customers-All Total	\$ -	\$ 17,850.86	\$ 17,850.86	\$ -	\$ 2,013.58	\$ 2,013.58	\$ -	\$ 15,837.28	\$ 15,837.28
Customers-Ind Total	\$ -	\$ 17,850.86	\$ 17,850.86	\$ -	\$ 2,013.58	\$ 2,013.58	\$ -	\$ 15,837.28	\$ 15,837.28
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 17,850.86	\$ 17,850.86	\$ -	\$ 2,013.58	\$ 2,013.58	\$ -	\$ 15,837.28	\$ 15,837.28
Customers-All Total	\$ -	\$ 12,265.09	\$ 12,265.09	\$ -	\$ 1,372.46	\$ 1,372.46	\$ -	\$ 10,892.63	\$ 10,892.63
Customers-Ind Total	\$ -	\$ 12,265.09	\$ 12,265.09	\$ -	\$ 1,372.46	\$ 1,372.46	\$ -	\$ 10,892.63	\$ 10,892.63
Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
911 Supervision Total	\$ -	\$ 189.60	\$ 189.60	\$ -	\$ 21.31	\$ 21.31	\$ -	\$ 168.29	\$ 168.29
Customers-All Total	\$ -	\$ 188,082.78	\$ 188,082.78	\$ -	\$ 21,046.46	\$ 21,046.46	\$ -	\$ 167,036.32	\$ 167,036.32
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total	\$ -	\$ 11,560.26	\$ 11,560.26	\$ -	\$ 1,304.00	\$ 1,304.00	\$ -	\$ 10,256.26	\$ 10,256.26
Direct-OR Total	\$ (2,153.71)	\$ -	\$ (2,153.71)	\$ -	\$ -	\$ -	\$ (2,153.71)	\$ -	\$ (2,153.71)
912 Demonstration and Selling Expense Total	\$ (2,153.71)	\$ 199,832.64	\$ 197,678.93	\$ -	\$ 22,371.77	\$ 22,371.77	\$ (2,153.71)	\$ 177,460.87	\$ 175,307.16
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 21,537.56	\$ 21,537.56	\$ -	\$ 2,410.05	\$ 2,410.05	\$ -	\$ 19,127.51	\$ 19,127.51
Customers-Ind Total	\$ -	\$ 21,537.56	\$ 21,537.56	\$ -	\$ 2,410.05	\$ 2,410.05	\$ -	\$ 19,127.51	\$ 19,127.51
Customers-Res Total	\$ -	\$ 4,412,034.97	\$ 4,412,034.97	\$ -	\$ 495,912.73	\$ 495,912.73	\$ -	\$ 3,916,122.24	\$ 3,916,122.24
Direct-OR Total	\$ -	\$ 325,995.94	\$ 325,995.94	\$ -	\$ 36,478.95	\$ 36,478.95	\$ -	\$ 289,516.99	\$ 289,516.99
Perimeter Total	\$ -	\$ 145.00	\$ 145.00	\$ -	\$ 12.19	\$ 12.19	\$ -	\$ 132.81	\$ 132.81

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended August 31, 2019

FERC Description	Allocation Method			System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-Res Total	\$ -	\$ 13,602.63	\$ 13,602.63	\$ -	\$ 1,534.38	\$ 1,534.38	\$ -	\$ -	\$ 1,534.38	\$ -	\$ -	\$ 1,534.38
Direct-OR Total	\$ 427.08	\$ -	\$ 427.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 427.08	\$ -	\$ 427.08
Direct-WA Total	\$ 3,842.22	\$ -	\$ 3,842.22	\$ 3,842.22	\$ -	\$ 3,842.22	\$ -	\$ -	\$ 3,842.22	\$ -	\$ -	\$ 3,842.22
Employee Cost Total	\$ -	\$ 298,980.73	\$ 298,980.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Total	\$ -	\$ 243,175.39	\$ 243,175.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 79.96	\$ 79.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total	\$ 4,269.30	\$ 5,294,014.62	\$ 5,298,283.92	\$ 3,842.22	\$ 639,082.90	\$ 642,925.12	\$ 427.08	\$ 4,654,931.72	\$ 4,655,358.80	\$ -	\$ -	\$ -
3-factor Total	\$ -	\$ (40,179.60)	\$ (40,179.60)	\$ -	\$ (4,516.19)	\$ (4,516.19)	\$ -	\$ -	\$ (4,516.19)	\$ -	\$ -	\$ (4,516.19)
Admin Tran Total	\$ -	\$ (1,172,162.00)	\$ (1,172,162.00)	\$ -	\$ (153,787.65)	\$ (153,787.65)	\$ -	\$ -	\$ (153,787.65)	\$ -	\$ -	\$ (153,787.65)
Employee Cost Total	\$ -	\$ (513,479.99)	\$ (513,479.99)	\$ -	\$ (55,276.12)	\$ (55,276.12)	\$ -	\$ -	\$ (55,276.12)	\$ -	\$ -	\$ (55,276.12)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,725,821.59)	\$ (1,725,821.59)	\$ -	\$ (213,579.96)	\$ (213,579.96)	\$ -	\$ -	\$ (213,579.96)	\$ -	\$ -	\$ (213,579.96)
3-factor Total	\$ -	\$ 290,995.81	\$ 290,995.81	\$ -	\$ 32,707.93	\$ 32,707.93	\$ -	\$ -	\$ 32,707.93	\$ -	\$ -	\$ 32,707.93
924 Property Insurance Premium Total	\$ -	\$ 290,995.81	\$ 290,995.81	\$ -	\$ 32,707.93	\$ 32,707.93	\$ -	\$ -	\$ 32,707.93	\$ -	\$ -	\$ 32,707.93
3-factor Total	\$ -	\$ 3,770.98	\$ 3,770.98	\$ -	\$ 423.86	\$ 423.86	\$ -	\$ -	\$ 423.86	\$ -	\$ -	\$ 423.86
925 Injuries and Damages Total	\$ -	\$ 3,770.98	\$ 3,770.98	\$ -	\$ 423.86	\$ 423.86	\$ -	\$ -	\$ 423.86	\$ -	\$ -	\$ 423.86
3-factor Total	\$ -	\$ 201,458.71	\$ 201,458.71	\$ -	\$ 22,643.96	\$ 22,643.96	\$ -	\$ -	\$ 22,643.96	\$ -	\$ -	\$ 22,643.96
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 220,289.00	\$ -	\$ 220,289.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,289.00	\$ -	\$ 220,289.00
Employee Cost Total	\$ -	\$ 1,289,787.90	\$ 1,289,787.90	\$ -	\$ 138,845.67	\$ 138,845.67	\$ -	\$ -	\$ 138,845.67	\$ -	\$ -	\$ 138,845.67
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ -	\$ 8.82	\$ -	\$ -	\$ 8.82
926 Employee Pensions and Benefits Total	\$ 220,289.00	\$ 1,492,000.61	\$ 1,712,289.61	\$ -	\$ 161,498.45	\$ 161,498.45	\$ -	\$ -	\$ 161,498.45	\$ 220,289.00	\$ 1,330,502.16	\$ 1,550,791.16
3-factor Total	\$ -	\$ 45,121.87	\$ 45,121.87	\$ -	\$ 5,071.70	\$ 5,071.70	\$ -	\$ -	\$ 5,071.70	\$ -	\$ -	\$ 5,071.70
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total	\$ -	\$ 45,121.87	\$ 45,121.87	\$ -	\$ 5,071.70	\$ 5,071.70	\$ -	\$ -	\$ 5,071.70	\$ -	\$ -	\$ 5,071.70
3-factor Total	\$ -	\$ 392,236.07	\$ 392,236.07	\$ -	\$ 44,087.33	\$ 44,087.33	\$ -	\$ -	\$ 44,087.33	\$ -	\$ -	\$ 44,087.33
Customers-All Total	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 295.42	\$ 295.42	\$ -	\$ -	\$ 295.42	\$ -	\$ -	\$ 295.42
931 Rents Total	\$ -	\$ 394,876.07	\$ 394,876.07	\$ -	\$ 44,382.75	\$ 44,382.75	\$ -	\$ -	\$ 44,382.75	\$ -	\$ -	\$ 44,382.75
3-factor Total	\$ -	\$ 275,082.83	\$ 275,082.83	\$ -	\$ 30,919.31	\$ 30,919.31	\$ -	\$ -	\$ 30,919.31	\$ -	\$ -	\$ 30,919.31
Customers-All Total	\$ -	\$ 8,595.69	\$ 8,595.69	\$ -	\$ 961.86	\$ 961.86	\$ -	\$ -	\$ 961.86	\$ -	\$ -	\$ 961.86
Customers-The Dalles Total	\$ -	\$ 1,056.25	\$ 1,056.25	\$ -	\$ 266.28	\$ 266.28	\$ -	\$ -	\$ 266.28	\$ -	\$ -	\$ 266.28
Direct-OR Total	\$ 45,960.44	\$ -	\$ 45,960.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,960.44	\$ -	\$ 45,960.44
Direct-WA Total	\$ 5,027.55	\$ -	\$ 5,027.55	\$ 5,027.55	\$ -	\$ 5,027.55	\$ -	\$ -	\$ 5,027.55	\$ -	\$ -	\$ 5,027.55
Firm Sales Volumes Total	\$ -	\$ 5,571.74	\$ 5,571.74	\$ -	\$ 586.70	\$ 586.70	\$ -	\$ -	\$ 586.70	\$ -	\$ -	\$ 586.70
Sendout Volumes Total	\$ -	\$ 5,402.95	\$ 5,402.95	\$ -	\$ 457.09	\$ 457.09	\$ -	\$ -	\$ 457.09	\$ -	\$ -	\$ 457.09
Transmission Total	\$ -	\$ 161.39	\$ 161.39	\$ -	\$ 1.89	\$ 1.89	\$ -	\$ -	\$ 1.89	\$ -	\$ -	\$ 1.89
935 Maintenance of General Plant Total	\$ 50,987.99	\$ 295,870.85	\$ 346,858.84	\$ 5,027.55	\$ 33,193.13	\$ 38,220.68	\$ 45,960.44	\$ 262,677.72	\$ 308,638.16	\$ 45,960.44	\$ 262,677.72	\$ 308,638.16
Grand Total	\$ 1,067,948.97	\$ 12,176,697.13	\$ 13,244,646.10	\$ 58,611.03	\$ 1,348,011.59	\$ 1,406,622.62	\$ 1,009,337.94	\$ 10,828,695.54	\$ 11,838,023.48	\$ 1,009,337.94	\$ 10,828,695.54	\$ 11,838,023.48

September 2019 Activity

September 2019

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			(4,586,143)			(361,868)			(4,224,275)
			1,414,902,420			180,340,644			1,234,561,776
			-0.32%			-0.20%			-0.34%

NW Natural
Washington Quarterly Results of Operations Report

	System			System			Washington			Washington			Oregon			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary																		
Sales of Gas																		
480.1 Residential	13,283,595	4,613,417	13,283,595	1,500,579	481,095	1,500,579	1,500,579	481,095	1,500,579	11,783,016	4,132,322	11,783,016	11,783,016	4,132,322	11,783,016			
481.1 Commercial	7,904,016	4,613,417	7,904,016	877,816	481,095	877,816	877,816	481,095	877,816	7,226,755	4,132,322	7,226,755	7,226,755	4,132,322	7,226,755			
481.2 Industrial Firm	1,740,741	0	1,740,741	28,310	0	28,310	28,310	0	28,310	1,652,925	0	1,652,925	1,652,925	0	1,652,925			
481.3 Interruptible	1,038,144	0	1,038,144	0	0	0	0	0	0	1,009,834	0	1,009,834	1,009,834	0	1,009,834			
481.5 Interruptible Incentive	0	4,613,417	4,613,417	0	481,095	481,095	0	481,095	481,095	0	4,132,322	4,132,322	0	4,132,322	0			
495.2 Unbilled Revenue	0	4,613,417	4,613,417	0	481,095	481,095	0	481,095	481,095	0	4,132,322	4,132,322	0	4,132,322	0			
495.20 Total Sales of Gas	23,966,495	4,613,417	28,579,912	2,293,965	481,095	2,775,060	2,293,965	481,095	2,775,060	21,672,530	4,132,322	25,804,852	21,672,530	4,132,322	25,804,852			
Transportation Revenue																		
489.12 Industrial Firm	908,014	0	908,014	109,988	0	109,988	109,988	0	109,988	798,026	0	798,026	798,026	0	798,026			
489.13 Interruptible	662,902	0	662,902	69,859	0	69,859	69,859	0	69,859	593,044	0	593,044	593,044	0	593,044			
489.15 Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
489.3 Agency Fee/Balancing	3,809	3,809	3,809	0	0	0	0	0	0	3,809	0	3,809	3,809	0	3,809			
489.3 Total Transportation Revenue	1,574,725	0	1,574,725	179,846	0	179,846	179,846	0	179,846	1,394,879	0	1,394,879	1,394,879	0	1,394,879			
495.6 Rate Adjustments - Amortizations	(2,417,203)	(2,417,203)	(2,417,203)	(107,150)	(107,150)	(107,150)	(107,150)	(107,150)	(107,150)	(2,310,053)	(2,310,053)	(2,310,053)	(2,310,053)	(2,310,053)	(2,310,053)			
Miscellaneous Revenues																		
487 Late Payment Charge	70,618	0	70,618	3,035	0	3,035	3,035	0	3,035	67,583	0	67,583	67,583	0	67,583			
488.0 Seasonal Reconnect Fee	150	0	150	0	0	0	0	0	0	150	0	150	150	0	150			
488.0 Delinquent Reconnect Fee	10,350	0	10,350	1,095	0	1,095	1,095	0	1,095	8,010	0	8,010	8,010	0	8,010			
488.1 Returned Check Charge	9,105	0	9,105	2,700	0	2,700	2,700	0	2,700	9,560	0	9,560	9,560	0	9,560			
488.3 Recon Charge CR During Office Hours	12,260	0	12,260	1,325	0	1,325	1,325	0	1,325	17,900	0	17,900	17,900	0	17,900			
488.4 Field Collection Charge	19,225	0	19,225	0	0	0	0	0	0	2,070	0	2,070	2,070	0	2,070			
488.5 Recon Charge CR After Office Hours	2,070	0	2,070	0	0	0	0	0	0	450	0	450	450	0	450			
488.6 Recon Charge Seas During Office Hours	50	0	50	0	0	0	0	0	0	50	0	50	50	0	50			
488.7 Recon Charge Seas After Office Hours	2,168	0	2,168	315	0	315	315	0	315	1,853	0	1,853	1,853	0	1,853			
488.8 Automated Payment Charge	15,861	15,861	15,861	27	765	765	27	765	765	15,096	15,096	15,096	15,096	15,096	15,096			
493.2 Rent - Utility Property	15,556	0	15,556	27	0	27	27	0	27	15,530	0	15,530	15,530	0	15,530			
495.1 Meter Rentals	27,385	0	27,385	2,251	0	2,251	2,251	0	2,251	25,134	0	25,134	25,134	0	25,134			
495.2 Other Gas Revenue - Miscellaneous	169,387	15,861	185,248	10,748	765	11,513	10,748	765	11,513	158,640	15,096	173,735	158,640	15,096	173,735			
495.2 Total Miscellaneous Revenues	23,293,405	4,629,277	27,922,682	2,377,409	481,860	2,859,269	2,377,409	481,860	2,859,269	20,915,996	4,147,417	25,063,413	20,915,996	4,147,417	25,063,413			
Total Operating Revenue																		
804.7 WACOG Incurred	5,707,460	0	5,707,460	401,704	0	401,704	401,704	0	401,704	5,305,756	0	5,305,756	5,305,756	0	5,305,756			
805.7 WACOG Deferred	1,042,534	0	1,042,534	228,609	0	228,609	228,609	0	228,609	813,925	0	813,925	813,925	0	813,925			
804.6 Demand Incurred	6,362,206	0	6,362,206	681,392	0	681,392	681,392	0	681,392	5,680,814	0	5,680,814	5,680,814	0	5,680,814			
805.8 Demand Deferred	(3,355,419)	0	(3,355,419)	(369,752)	0	(369,752)	(369,752)	0	(369,752)	(2,985,667)	0	(2,985,667)	(2,985,667)	0	(2,985,667)			
805.4 Amortization of Gas Costs	(710,484)	0	(710,484)	(115,503)	0	(115,503)	(115,503)	0	(115,503)	(594,981)	0	(594,981)	(594,981)	0	(594,981)			
805.4 Total Cost of Gas	9,046,296	0	9,046,296	826,450	0	826,450	826,450	0	826,450	8,219,846	0	8,219,846	8,219,846	0	8,219,846			
Environmental Expense																		
407.03 Environmental Expense	0	361,177	361,177	0	0	0	0	0	0	361,177	0	361,177	361,177	0	361,177			
Operations & Maintenance																		
Detail Operations & Maintenance	1,260,225	12,720,029	13,980,254	52,810	1,385,679	1,438,489	52,810	1,385,679	1,438,489	1,207,415	11,334,350	12,541,765	1,207,415	11,334,350	12,541,765			
Other Taxes																		
408.11 Property	1,852,893	0	1,852,893	151,873	0	151,873	151,873	0	151,873	1,701,021	0	1,701,021	1,701,021	0	1,701,021			
408.12 Franchise	809,832	0	809,832	96,042	0	96,042	96,042	0	96,042	711,790	0	711,790	711,790	0	711,790			
408.13 Payroll	510,298	510,298	510,298	2,072	53,224	53,224	2,072	53,224	53,224	457,074	457,074	457,074	457,074	457,074	457,074			
408.14 Other	61,977	0	61,977	0	0	0	0	0	0	59,905	0	59,905	59,905	0	59,905			
408.15 Regulatory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
408.15 Total Other Taxes	2,724,702	510,298	3,235,000	251,986	53,224	305,210	251,986	53,224	305,210	2,472,715	457,074	2,929,789	2,472,715	457,074	2,929,789			
Depreciation																		
403.1 Depreciation	7,332,289	7,332,289	7,332,289	830,015	830,015	830,015	830,015	830,015	830,015	6,502,274	6,502,274	6,502,274	6,502,274	6,502,274	6,502,274			
Income Taxes																		
409.11 Federal Income Taxes	(1,688,691)	0	(1,688,691)	0	0	0	0	0	0	(179,027)	0	(179,027)	(179,027)	0	(179,027)			
410.11 Federal Income Taxes - Deferred	1,295,325	0	1,295,325	0	0	0	0	0	0	0	0	0	0	0	0			
411.42 Federal Income Tax Credit	(452,416)	0	(452,416)	0	0	0	0	0	0	(1)	0	(1)	(1)	0	(1)			
409.12 Oregon Income Taxes	(571,218)	0	(571,218)	0	0	0	0	0	0	0	0	0	0	0	0			
410.12 Oregon Income Taxes - Deferred	158,625	0	158,625	0	0	0	0	0	0	0	0	0	0	0	0			
411.12 Oregon Income Tax Credit	(187,816)	0	(187,816)	0	0	0	0	0	0	0	0	0	0	0	0			
411.12 Total Income Taxes	(1,446,191)	0	(1,446,191)	0	0	0	0	0	0	(179,027)	0	(179,027)	(179,027)	0	(179,027)			
Total Operating Revenue Deductions																		
Net Operating Income	13,031,223	20,562,616	32,508,825	1,131,246	2,268,918	3,221,137	1,131,246	2,268,918	3,221,137	11,899,977	18,293,697	29,287,688	11,899,977	18,293,697	29,287,688			
Net Operating Income																		
Net Operating Income	(4,586,143)	(4,586,143)	(4,586,143)	(361,868)	(361,868)	(361,868)	(361,868)	(361,868)	(361,868)	(4,224,275)	(4,224,275)	(4,224,275)	(4,224,275)	(4,224,275)	(4,224,275)			

September 2019

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			3,213,486,763			373,486,306			2,840,000,457
108.1X Accumulated Depreciation			(1,402,917,187)			(147,864,946)			(1,255,052,241)
ADJ Working Capital Allowance			36,944,932			4,230,195			32,714,737
117.X Storage Gas - Cushion			25,413,285			2,676,019			22,737,266
186.XX Leasehold Improvements			166,698			18,737			147,961
252.XX Customer Contributions			(5,197,343)			(926,663)			(4,270,680)
283.XX Deferred Taxes - Federal			(376,335,767)			(51,279,003)			(325,056,764)
283.XX Deferred Taxes - State			(76,658,960)			0			(76,658,960)
Total Rate Base			1,414,902,420			180,340,644			1,234,561,776
Rate Of Return on Rate Base			-0.32%			-0.20%			-0.34%

September 2019

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			85,598,500			8,796,964			76,801,536
			1,355,655,825			175,622,080			1,180,033,745
			6.31%			5.01%			6.51%

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

September 2019

Account	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
NW Natural												
Washington Results of Operations												
12 Month Ended Reports												
480.1	Sales of Gas											
481.1	Residential		409,964,829	0	45,190,671	0	45,190,671	0	364,774,158	0	364,774,158	0
481.2	Commercial		203,354,266	0	17,713,807	0	17,713,807	0	185,640,459	0	185,640,459	0
481.3	Industrial Firm		20,160,231	0	1,794,290	0	1,794,290	0	18,365,941	0	18,365,941	0
481.4	Interruptible		16,190,818	0	473,342	0	473,342	0	15,717,476	0	15,717,476	0
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		1,467,942	1,467,942	111,744	111,744	111,744	111,744	1,356,198	1,356,198	1,356,198	0
	Total Sales of Gas		649,670,145	1,467,942	65,172,111	111,744	65,283,855	111,744	584,498,034	1,356,198	585,854,232	0
Transportation Revenue												
489.12	Industrial Firm		12,455,531	0	1,487,398	0	1,487,398	0	10,968,134	0	10,968,134	0
489.13	Interruptible		7,721,009	0	794,841	0	794,841	0	6,926,168	0	6,926,168	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		3,975,589	3,975,589	0	0	0	0	3,975,589	3,975,589	3,975,589	0
	Total Transportation Revenue		24,152,129	3,975,589	2,282,238	0	2,282,238	0	21,869,891	3,975,589	21,869,891	0
495.6	Rate Adjustments - Amortizations		(1,687,244)	0	(3,695,790)	0	(3,695,790)	0	2,008,546	0	2,008,546	0
Miscellaneous Revenues												
487	Late Payment Charge		2,002,379	0	87,849	0	87,849	0	1,914,530	0	1,914,530	0
488.0	Seasonal Reconnect Fee		11,250	0	0	0	0	0	11,250	0	11,250	0
488.0	Delinquent Reconnect Fee		264,920	0	20,330	0	20,330	0	244,590	0	244,590	0
488.1	Returned Check Charge		123,134	0	13,034	0	13,034	0	110,100	0	110,100	0
488.3	Recon Charge CR During Office Hours		229,819	0	46,190	0	46,190	0	183,629	0	183,629	0
488.4	Field Collection Charge		354,875	0	29,855	0	29,855	0	325,020	0	325,020	0
488.4	Recon Charge CR After Office Hours		37,810	0	6,898	0	6,898	0	30,913	0	30,913	0
488.5	Recon Charge Seas During Office Hours		10,040	0	395	0	395	0	9,645	0	9,645	0
488.6	Recon Charge Seas After Office Hours		1,180	0	150	0	150	0	1,030	0	1,030	0
488.8	Automated Payment Charge		36,400	36,400	5,125	5,125	5,125	31,275	0	31,275	0	
493.2	Rent - Utility Property		190,193	190,193	9,095	9,095	9,095	0	181,098	181,098	181,098	0
495.1	Meter Rentals		188,227	188,227	4,816	4,816	4,816	0	183,411	183,411	183,411	0
495.2	Other Gas Revenue - Miscellaneous		3,116,381	3,116,381	54,520	54,520	54,520	0	3,061,861	3,061,861	3,061,861	0
	Total Miscellaneous Revenues		6,376,414	190,193	269,162	9,095	278,257	610,723	6,107,253	181,098	6,288,351	0
Total Operating Revenue												
			678,511,444	1,658,135	64,027,720	120,839	64,148,559	120,839	614,483,723	1,537,296	616,021,019	0
Cost of Gas												
804.7	WACOG Incurred		206,740,387	0	19,812,058	0	19,812,058	0	186,928,329	0	186,928,329	0
805.7	WACOG Deferred		(20,633,169)	0	(2,508,925)	0	(2,508,925)	0	(18,124,244)	0	(18,124,244)	0
804.6	Demand Incurred		77,681,290	0	8,306,423	0	8,306,423	0	69,374,867	0	69,374,867	0
805.8	Demand Deferred		1,331,848	0	157,298	0	157,298	0	1,174,550	0	1,174,550	0
805.4	Amortization of Gas Costs		(22,445,185)	0	(3,942,788)	0	(3,942,788)	0	(18,502,397)	0	(18,502,397)	0
	Total Cost of Gas		242,675,171	0	21,824,066	0	21,824,066	0	220,851,105	0	220,851,105	0
407.03	Environmental Expense		0	10,857,055	0	0	0	0	0	10,857,055	10,857,055	0
Detail												
Operations & Maintenance			36,146,730	155,244,759	734,172	16,909,213	17,643,385	16,909,213	35,412,557	138,335,546	173,748,103	0
Other Taxes												
408.11	Property		21,472,813	0	1,357,077	0	1,357,077	0	20,115,736	0	20,115,736	0
408.12	Franchise		17,416,618	0	2,681,487	0	2,681,487	0	14,735,131	0	14,735,131	0
408.13	Payroll		0	6,342,197	0	662,561	662,561	0	5,679,636	5,679,636	5,679,636	0
408.14	Other		1,071,182	1,071,182	71,492	71,492	71,492	0	999,690	999,690	999,690	0
408.15	Regulatory		1,801,929	1,801,929	127,627	127,627	127,627	0	1,674,302	1,674,302	1,674,302	0
	Total Other Taxes		41,762,543	6,342,197	4,237,683	662,561	4,900,245	662,561	37,524,859	5,679,636	43,204,496	0
403.1	Depreciation		0	85,935,733	0	9,634,224	9,634,224	0	76,301,508	76,301,508	76,301,508	0
Income Taxes												
409.11	Federal Income Taxes		4,913,512	4,913,512	1,350,966	1,350,966	1,350,966	0	3,562,546	3,562,546	3,562,546	0
410.11	Federal Income Taxes - Deferred		29,361,344	29,361,344	0	0	0	0	29,361,344	29,361,344	29,361,344	0
411.42	Federal Income Tax Credit		(23,495,408)	(23,495,408)	(1,292)	(1,292)	(1,292)	0	(23,494,117)	(23,494,117)	(23,494,117)	0
409.12	Oregon Income Taxes		2,275,329	2,275,329	0	0	0	0	2,275,329	2,275,329	2,275,329	0
410.12	Oregon Income Taxes - Deferred		8,272,453	8,272,453	0	0	0	0	8,272,453	8,272,453	8,272,453	0
411.12	Oregon Income Tax Credit		(5,720,340)	(5,720,340)	0	0	0	0	(5,720,340)	(5,720,340)	(5,720,340)	0
	Total Income Taxes		15,606,890	15,606,890	1,349,675	1,349,675	1,349,675	0	14,257,215	14,257,215	14,257,215	0
Total Operating Revenue Deductions			320,584,444	247,522,689	26,795,922	27,205,999	55,351,595	27,205,999	293,788,522	220,316,690	539,219,483	0
Net Operating Income			357,927,273	1,410,612,446	37,231,798	93,633,840	58,796,964	93,633,840	320,695,201	1,116,981,606	77,801,536	76,801,536

September 2019

**NW Natural
 Washington Results of Operations
 13 Month AMA Ended Reports**

**Rate Base
 Gross Plant**

101 108.1X

Accumulated Depreciation

Adj Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			3,141,094,786			362,822,289			2,778,272,497
		(1,371,689,075)	(1,371,689,075)			(143,113,237)			(1,228,575,839)
		21,512,967	21,512,967			5,697,169			15,815,797
		22,345,841	22,345,841			2,353,017			19,992,824
		76,941	76,941			8,648			68,293
		(4,690,907)	(4,690,907)			(866,804)			(3,824,103)
		(376,335,767)	(376,335,767)			(51,279,003)			(325,056,764)
		(76,658,960)	(76,658,960)			0			(76,658,960)
		1,355,655,825	1,355,655,825			1,75,622,080			1,180,033,745
		6.31%	6.31%			5.01%			6.51%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended September 30, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 15,838	\$ 1,668	\$ 14,170
818	Compressor Station Expense	\$ 50,250	\$ 5,291	\$ 44,959
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 132,819	\$ 13,861	\$ 118,958
821	Purification Expense	\$ -	\$ -	\$ -
				\$ -
				\$ -
Maintenance				
832	Wells Expense	\$ 7,493	\$ 789	\$ 6,704
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	<u>\$ 228,976</u>	<u>\$ 23,986</u>	<u>\$ 204,990</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 7,773	\$ 818	\$ 6,954
	Total Other Storage Expense	<u>\$ 7,773</u>	<u>\$ 818</u>	<u>\$ 6,954</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 189,148	\$ 19,917	\$ 169,231
845	LNG Fuel	\$ (14,571)	\$ (1,534)	\$ (13,037)
Maintenance				
847	Supervision and Engineering	\$ 59,900	\$ 6,307	\$ 53,592
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 234,477</u>	<u>\$ 24,690</u>	<u>\$ 209,787</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 327,518	\$ 24,509	\$ 303,009
Maintenance				
863	Maintenance of Mains	\$ 4,134	\$ 265	\$ 3,869
	Total Transmission Expense	<u>\$ 331,652</u>	<u>\$ 24,774</u>	<u>\$ 306,878</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 273,105	\$ 23,105	\$ 250,000
874	Mains and Services Expense	\$ 1,010,704	\$ 114,347	\$ 896,357
875	Measuring and Regulator Station Expense - General	\$ 16,867	\$ 1,966	\$ 14,901
877	Measuring and Regulator Station Expense - City Gate	\$ 41,597	\$ 3,722	\$ 37,875
878	Meter and House Regulator Expense	\$ 545,240	\$ 60,935	\$ 484,305
879	Customer Installation Expense	\$ 887,666	\$ 94,653	\$ 793,012
880	Other Expense	\$ 109,301	\$ 10,749	\$ 98,552
881	Rents	\$ 25,502	\$ 3,218	\$ 22,284
Maintenance				
885	Supervision and Engineering	\$ 707,015	\$ 26,962	\$ 680,053
887	Mains	\$ 214,980	\$ 14,759	\$ 200,221
889	Measuring and Regulator Station Expense - General	\$ 104,288	\$ 9,878	\$ 94,410
891	Measuring and Regulator Station Expense - City Gate	\$ 19,861	\$ 833	\$ 19,028
892	Services	\$ 43,999	\$ 1,380	\$ 42,619
893	Meters and House Regulators	\$ 271,229	\$ 26,051	\$ 245,178
894	Other Equipment	\$ 3,680	\$ 165	\$ 3,515
	Total Distribution Expense	<u>\$ 4,275,034</u>	<u>\$ 392,724</u>	<u>\$ 3,882,310</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended September 30, 2019

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901	Supervision	\$ 164,158	\$ 145,789
902	Meter Reading Expenses	\$ 71,072	\$ 63,119
903	Customer Records and Collection Expense	\$ 1,314,064	\$ 1,167,922
904	Uncollectible Accounts	\$ 38,891	\$ 34,879
	Total Customer Accounts Expense	\$ 1,588,185	\$ 1,411,708
Customer Service and Informational			
Operation			
907	Supervision	\$ 361	\$ 320
908	Customer Assistance Expense	\$ 491,042	\$ 440,262
909	Customer Information Expense	\$ 261,264	\$ 232,029
910	Miscellaneous Customer Service Expense	\$ 15,881	\$ 14,089
	Total Customer Service and Informational	\$ 768,548	\$ 686,700
Sales Expense			
Operation			
911	Supervision	\$ (98,395)	\$ (87,385)
912	Demonstration and Selling Expense	\$ (89,360)	\$ (81,071)
913	Advertising	\$ 27,566	\$ 24,481
916	Miscellaneous Sales Expense	\$ -	\$ -
	Total Sales Expense	\$ (160,189)	\$ (143,975)
Administrative and General Expense			
Operation			
921	Office Supplies and Expense	\$ 5,409,216	\$ 4,773,036
922	Administrative Expenses Transferred - Credit	\$ (1,673,090)	\$ (1,466,350)
924	Property Insurance Premium	\$ 285,962	\$ 253,820
925	Injuries and Damages	\$ 70,688	\$ 62,743
926	Employee Pensions and Benefits	\$ 1,772,952	\$ 1,606,233
928	Regulatory Commission Expense	\$ -	\$ -
930	Miscellaneous General Expense	\$ 88,295	\$ 78,371
931	Rents	\$ 395,634	\$ 351,166
Maintenance			
935	Maintenance of General Plant	\$ 356,140	\$ 317,394
	Total Administrative and General Expense	\$ 6,705,798	\$ 5,976,412
	Total Operations and Maintenance Expense	\$ 13,980,254	\$ 12,541,765

NW Natural
 Rates & regulatory Affairs
 Operations and Maintenance Expenses
 State Allocation of System Accounts
 For the period ended September 30, 2019

FERC Description	Allocation Method			System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 2,830.76	\$ 2,830.76	\$ -	\$ -	\$ 239.48	\$ -	\$ -	\$ 239.48	\$ -	\$ -	\$ 2,591.28
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total	\$ -	\$ 545,240.40	\$ 545,240.40	\$ -	\$ 60,935.12	\$ 60,935.12	\$ -	\$ 484,305.28	\$ 484,305.28	\$ -	\$ -	\$ 484,305.28
3-factor Total	\$ -	\$ 39,682.07	\$ 39,682.07	\$ -	\$ 4,460.26	\$ 4,460.26	\$ -	\$ 35,221.81	\$ 35,221.81	\$ -	\$ -	\$ 35,221.81
Customers-All Total	\$ -	\$ 834,469.45	\$ 834,469.45	\$ -	\$ 93,377.13	\$ 93,377.13	\$ -	\$ 741,092.32	\$ 741,092.32	\$ -	\$ -	\$ 741,092.32
Direct-OR Total	\$ 14,317.30	\$ -	\$ 14,317.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,317.30	\$ -	\$ 14,317.30
Direct-WA Total	\$ (3,350.25)	\$ -	\$ (3,350.25)	\$ (3,350.25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 2,547.07	\$ 2,547.07	\$ -	\$ 166.11	\$ 166.11	\$ -	\$ 2,380.96	\$ 2,380.96	\$ -	\$ -	\$ 2,380.96
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total	\$ 10,967.05	\$ 876,698.59	\$ 887,665.64	\$ (3,350.25)	\$ 98,003.51	\$ 94,653.26	\$ 14,317.30	\$ 778,695.08	\$ 793,012.38	\$ -	\$ -	\$ 793,012.38
3-factor Total	\$ -	\$ 3,792.28	\$ 3,792.28	\$ -	\$ 426.25	\$ 426.25	\$ -	\$ 3,366.03	\$ 3,366.03	\$ -	\$ -	\$ 3,366.03
Customers-All Total	\$ -	\$ 55,158.42	\$ 55,158.42	\$ -	\$ 6,172.23	\$ 6,172.23	\$ -	\$ 48,986.19	\$ 48,986.19	\$ -	\$ -	\$ 48,986.19
Customers-Ind Total	\$ -	\$ 1,775.68	\$ 1,775.68	\$ -	\$ 149.33	\$ 149.33	\$ -	\$ 1,626.35	\$ 1,626.35	\$ -	\$ -	\$ 1,626.35
Direct-OR Total	\$ 20,251.06	\$ -	\$ 20,251.06	\$ -	\$ -	\$ -	\$ -	\$ 20,251.06	\$ 20,251.06	\$ -	\$ -	\$ 20,251.06
Direct-WA Total	\$ 1,873.35	\$ -	\$ 1,873.35	\$ 1,873.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 350.18	\$ 350.18	\$ -	\$ 22.84	\$ 22.84	\$ -	\$ 327.34	\$ 327.34	\$ -	\$ -	\$ 327.34
Sendout Volumes Total	\$ -	\$ 24,688.95	\$ 24,688.95	\$ -	\$ 2,088.69	\$ 2,088.69	\$ -	\$ 22,600.26	\$ 22,600.26	\$ -	\$ -	\$ 22,600.26
Transmission Total	\$ -	\$ 1,410.98	\$ 1,410.98	\$ -	\$ 16.51	\$ 16.51	\$ -	\$ 1,394.47	\$ 1,394.47	\$ -	\$ -	\$ 1,394.47
880 Other Expense Total	\$ 22,124.41	\$ 87,176.49	\$ 109,300.90	\$ 1,873.35	\$ 8,875.85	\$ 10,749.20	\$ 20,251.06	\$ 78,300.64	\$ 98,551.70	\$ -	\$ -	\$ 98,551.70
3-factor Total	\$ -	\$ 22,987.28	\$ 22,987.28	\$ -	\$ 2,583.77	\$ 2,583.77	\$ -	\$ 20,403.51	\$ 20,403.51	\$ -	\$ -	\$ 20,403.51
Customers-The Dalles Total	\$ -	\$ 2,514.67	\$ 2,514.67	\$ -	\$ 633.95	\$ 633.95	\$ -	\$ 1,880.72	\$ 1,880.72	\$ -	\$ -	\$ 1,880.72
3-factor Total	\$ -	\$ 25,501.95	\$ 25,501.95	\$ -	\$ 3,217.72	\$ 3,217.72	\$ -	\$ 22,284.23	\$ 22,284.23	\$ -	\$ -	\$ 22,284.23
Customers-All Total	\$ -	\$ 200,130.75	\$ 200,130.75	\$ -	\$ 22,494.70	\$ 22,494.70	\$ -	\$ 177,636.05	\$ 177,636.05	\$ -	\$ -	\$ 177,636.05
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 463,849.53	\$ -	\$ 463,849.53	\$ -	\$ -	\$ -	\$ -	\$ 463,849.53	\$ 463,849.53	\$ -	\$ -	\$ 463,849.53
Direct-WA Total	\$ 2,832.27	\$ -	\$ 2,832.27	\$ 2,832.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 21,759.80	\$ 21,759.80	\$ -	\$ 1,419.11	\$ 1,419.11	\$ -	\$ 20,340.69	\$ 20,340.69	\$ -	\$ -	\$ 20,340.69
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 18,442.32	\$ 18,442.32	\$ -	\$ 215.78	\$ 215.78	\$ -	\$ 18,226.54	\$ 18,226.54	\$ -	\$ -	\$ 18,226.54
885 Supervision and Engineering Total	\$ 466,681.80	\$ 240,332.87	\$ 707,014.67	\$ 2,832.27	\$ 24,129.58	\$ 26,961.85	\$ 463,849.53	\$ 216,203.29	\$ 680,052.82	\$ -	\$ -	\$ 680,052.82
3-factor Total	\$ -	\$ 15,308.26	\$ 15,308.26	\$ -	\$ 1,720.65	\$ 1,720.65	\$ -	\$ 13,587.61	\$ 13,587.61	\$ -	\$ -	\$ 13,587.61
Direct-OR Total	\$ 177,331.49	\$ -	\$ 177,331.49	\$ -	\$ -	\$ -	\$ 177,331.49	\$ -	\$ -	\$ -	\$ -	\$ 177,331.49
Direct-WA Total	\$ 12,642.34	\$ -	\$ 12,642.34	\$ 12,642.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 5,285.45	\$ 5,285.45	\$ -	\$ 344.70	\$ 344.70	\$ -	\$ 4,940.75	\$ 4,940.75	\$ -	\$ -	\$ 4,940.75
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ 4,412.81	\$ 4,412.81	\$ -	\$ 51.63	\$ 51.63	\$ -	\$ 4,361.18	\$ 4,361.18	\$ -	\$ -	\$ 4,361.18
887 Mains Total	\$ 189,973.83	\$ 25,006.52	\$ 214,980.35	\$ 12,642.34	\$ 2,116.98	\$ 14,759.32	\$ 177,331.49	\$ 22,889.54	\$ 200,221.03	\$ -	\$ -	\$ 200,221.03
3-factor Total	\$ -	\$ 1,396.15	\$ 1,396.15	\$ -	\$ 156.93	\$ 156.93	\$ -	\$ 1,239.22	\$ 1,239.22	\$ -	\$ -	\$ 1,239.22
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 1,512.00	\$ 1,512.00	\$ -	\$ 98.61	\$ 98.61	\$ -	\$ 1,413.39	\$ 1,413.39	\$ -	\$ -	\$ 1,413.39
Sendout Volumes Total	\$ -	\$ 77,104.01	\$ 77,104.01	\$ -	\$ 6,523.00	\$ 6,523.00	\$ -	\$ 70,581.01	\$ 70,581.01	\$ -	\$ -	\$ 70,581.01
Telemetering Total	\$ -	\$ 24,275.85	\$ 24,275.85	\$ -	\$ 3,099.06	\$ 3,099.06	\$ -	\$ 21,176.79	\$ 21,176.79	\$ -	\$ -	\$ 21,176.79
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
888 Measuring and Regulator Station Expense - General Total	\$ -	\$ 104,288.01	\$ 104,288.01	\$ -	\$ 9,877.59	\$ 9,877.59	\$ -	\$ 94,410.42	\$ 94,410.42	\$ -	\$ -	\$ 94,410.42
3-factor Total	\$ -	\$ 924.13	\$ 924.13	\$ -	\$ 103.87	\$ 103.87	\$ -	\$ 820.26	\$ 820.26	\$ -	\$ -	\$ 820.26
Direct-OR Total	\$ 10,314.65	\$ -	\$ 10,314.65	\$ -	\$ -	\$ -	\$ 10,314.65	\$ -	\$ -	\$ -	\$ -	\$ 10,314.65
Sendout Volumes Total	\$ -	\$ 8,622.08	\$ 8,622.08	\$ -	\$ 729.43	\$ 729.43	\$ -	\$ 7,892.65	\$ 7,892.65	\$ -	\$ -	\$ 7,892.65
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
889 Measuring and Regulator Station Expense - City Gate Total	\$ 10,314.65	\$ 9,546.21	\$ 19,860.86	\$ -	\$ 833.30	\$ 833.30	\$ 10,314.65	\$ 8,712.91	\$ 19,027.56	\$ -	\$ -	\$ 19,027.56
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 30,122.42	\$ -	\$ 30,122.42	\$ -	\$ -	\$ -	\$ -	\$ 30,122.42	\$ 30,122.42	\$ -	\$ -	\$ 30,122.42
Direct-WA Total	\$ 512.23	\$ -	\$ 512.23	\$ 512.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 3,053.96	\$ 3,053.96	\$ -	\$ 199.17	\$ 199.17	\$ -	\$ 2,854.79	\$ 2,854.79	\$ -	\$ -	\$ 2,854.79
Sendout Volumes Total	\$ -	\$ 7,522.05	\$ 7,522.05	\$ -	\$ 636.37	\$ 636.37	\$ -	\$ 6,885.68	\$ 6,885.68	\$ -	\$ -	\$ 6,885.68
Transmission Total	\$ -	\$ 2,788.31	\$ 2,788.31	\$ -	\$ 32.62	\$ 32.62	\$ -	\$ 2,755.69	\$ 2,755.69	\$ -	\$ -	\$ 2,755.69
892 Services Total	\$ 30,634.65	\$ 13,364.32	\$ 43,998.97	\$ 512.23	\$ 868.16	\$ 1,380.39	\$ 30,122.42	\$ 12,496.16	\$ 42,618.58	\$ -	\$ -	\$ 42,618.58

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended September 30, 2019

FERC Description	Allocation Method			System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total	\$ -	\$ 126.23	\$ 126.23	\$ -	\$ 14.19	\$ 14.19	\$ -	\$ 14.19	\$ 14.19	\$ -	\$ 112.04	\$ 112.04
Customers-All Total	\$ -	\$ 127,581.79	\$ 127,581.79	\$ -	\$ 14,276.40	\$ 14,276.40	\$ -	\$ 14,276.40	\$ 14,276.40	\$ -	\$ 113,305.39	\$ 113,305.39
Customers-Comm Total	\$ -	\$ (4,276.41)	\$ (4,276.41)	\$ -	\$ (441.33)	\$ (441.33)	\$ -	\$ (441.33)	\$ (441.33)	\$ -	\$ (3,835.08)	\$ (3,835.08)
Customers-Ind Total	\$ -	\$ 74.39	\$ 74.39	\$ -	\$ 6.26	\$ 6.26	\$ -	\$ 6.26	\$ 6.26	\$ -	\$ 68.13	\$ 68.13
Customers-Res Total	\$ -	\$ 25,920.89	\$ 25,920.89	\$ -	\$ 2,923.88	\$ 2,923.88	\$ -	\$ 2,923.88	\$ 2,923.88	\$ -	\$ 22,997.01	\$ 22,997.01
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 107,637.83	\$ 107,637.83	\$ -	\$ 9,106.16	\$ 9,106.16	\$ -	\$ 9,106.16	\$ 9,106.16	\$ -	\$ 98,531.67	\$ 98,531.67
Transmission Total	\$ -	\$ 14,164.76	\$ 14,164.76	\$ -	\$ 165.73	\$ 165.73	\$ -	\$ 165.73	\$ 165.73	\$ -	\$ 13,999.03	\$ 13,999.03
893 Meters and House Regulators Total	\$ -	\$ 271,229.48	\$ 271,229.48	\$ -	\$ 26,051.29	\$ 26,051.29	\$ -	\$ 26,051.29	\$ 26,051.29	\$ -	\$ 245,178.19	\$ 245,178.19
3-factor Total	\$ -	\$ 1,317.95	\$ 1,317.95	\$ -	\$ 148.14	\$ 148.14	\$ -	\$ 148.14	\$ 148.14	\$ -	\$ 1,169.81	\$ 1,169.81
Direct-OR Total	\$ 937.50	\$ -	\$ 937.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 937.50	\$ -	\$ 937.50
Transmission Total	\$ -	\$ 1,424.15	\$ 1,424.15	\$ -	\$ 16.66	\$ 16.66	\$ -	\$ 16.66	\$ 16.66	\$ -	\$ 1,407.49	\$ 1,407.49
894 Other Equipment Total	\$ 937.50	\$ 2,742.10	\$ 3,679.60	\$ -	\$ 164.80	\$ 164.80	\$ -	\$ 164.80	\$ 164.80	\$ 937.50	\$ 2,577.30	\$ 3,514.80
Customers-All Total	\$ -	\$ 164,158.04	\$ 164,158.04	\$ -	\$ 18,369.28	\$ 18,369.28	\$ -	\$ 18,369.28	\$ 18,369.28	\$ -	\$ 145,788.76	\$ 145,788.76
Customers-Comm Total	\$ -	\$ 164,158.04	\$ 164,158.04	\$ -	\$ 18,369.28	\$ 18,369.28	\$ -	\$ 18,369.28	\$ 18,369.28	\$ -	\$ 145,788.76	\$ 145,788.76
Customers-Ind Total	\$ -	\$ 71,071.87	\$ 71,071.87	\$ -	\$ 7,952.94	\$ 7,952.94	\$ -	\$ 7,952.94	\$ 7,952.94	\$ -	\$ 63,118.93	\$ 63,118.93
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total	\$ -	\$ 71,071.87	\$ 71,071.87	\$ -	\$ 7,952.94	\$ 7,952.94	\$ -	\$ 7,952.94	\$ 7,952.94	\$ -	\$ 63,118.93	\$ 63,118.93
3-factor Total	\$ -	\$ 10,557.50	\$ 10,557.50	\$ -	\$ 1,186.66	\$ 1,186.66	\$ -	\$ 1,186.66	\$ 1,186.66	\$ -	\$ 9,370.84	\$ 9,370.84
Customers-All Total	\$ -	\$ 1,271,450.50	\$ 1,271,450.50	\$ -	\$ 142,275.31	\$ 142,275.31	\$ -	\$ 142,275.31	\$ 142,275.31	\$ -	\$ 1,129,175.19	\$ 1,129,175.19
Customers-Comm Total	\$ -	\$ 31,867.22	\$ 31,867.22	\$ -	\$ 2,680.03	\$ 2,680.03	\$ -	\$ 2,680.03	\$ 2,680.03	\$ -	\$ 29,187.19	\$ 29,187.19
Customers-Ind Total	\$ 189.00	\$ -	\$ 189.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189.00	\$ -	\$ 189.00
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ 189.00	\$ -	\$ 189.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189.00	\$ -	\$ 189.00
903 Customer Records and Collection Expense Total	\$ 189.00	\$ 1,313,875.22	\$ 1,314,064.22	\$ -	\$ 146,142.01	\$ 146,142.01	\$ -	\$ 146,142.01	\$ 146,142.01	\$ 189.00	\$ 1,167,733.21	\$ 1,167,922.21
Customers-All Total	\$ -	\$ 4,983.00	\$ 4,983.00	\$ -	\$ 557.60	\$ 557.60	\$ -	\$ 557.60	\$ 557.60	\$ -	\$ 4,425.40	\$ 4,425.40
Customers-Comm Total	\$ -	\$ 3,527.49	\$ 3,527.49	\$ -	\$ 364.04	\$ 364.04	\$ -	\$ 364.04	\$ 364.04	\$ -	\$ 3,163.45	\$ 3,163.45
Customers-Ind Total	\$ -	\$ 11,710.52	\$ 11,710.52	\$ -	\$ 984.85	\$ 984.85	\$ -	\$ 984.85	\$ 984.85	\$ -	\$ 10,725.67	\$ 10,725.67
Customers-Res Total	\$ -	\$ 18,669.96	\$ 18,669.96	\$ -	\$ 2,105.97	\$ 2,105.97	\$ -	\$ 2,105.97	\$ 2,105.97	\$ -	\$ 16,563.99	\$ 16,563.99
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total	\$ -	\$ 38,890.97	\$ 38,890.97	\$ -	\$ 4,012.46	\$ 4,012.46	\$ -	\$ 4,012.46	\$ 4,012.46	\$ -	\$ 34,878.51	\$ 34,878.51
Customers-Res Total	\$ -	\$ 360.88	\$ 360.88	\$ -	\$ 40.71	\$ 40.71	\$ -	\$ 40.71	\$ 40.71	\$ -	\$ 320.17	\$ 320.17
907 Supervision Total	\$ -	\$ 360.88	\$ 360.88	\$ -	\$ 40.71	\$ 40.71	\$ -	\$ 40.71	\$ 40.71	\$ -	\$ 320.17	\$ 320.17
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 313,665.24	\$ 313,665.24	\$ -	\$ 35,099.14	\$ 35,099.14	\$ -	\$ 35,099.14	\$ 35,099.14	\$ -	\$ 278,566.10	\$ 278,566.10
Customers-Comm Total	\$ -	\$ 93,113.09	\$ 93,113.09	\$ -	\$ 7,830.81	\$ 7,830.81	\$ -	\$ 7,830.81	\$ 7,830.81	\$ -	\$ 85,282.28	\$ 85,282.28
Customers-Ind Total	\$ -	\$ 86,740.43	\$ 86,740.43	\$ -	\$ 9,784.32	\$ 9,784.32	\$ -	\$ 9,784.32	\$ 9,784.32	\$ -	\$ 76,956.11	\$ 76,956.11
Direct-OR Total	\$ (542.40)	\$ -	\$ (542.40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (542.40)	\$ -	\$ (542.40)
Direct-WA Total	\$ (1,933.97)	\$ -	\$ (1,933.97)	\$ (1,933.97)	\$ -	\$ (1,933.97)	\$ -	\$ (1,933.97)	\$ (1,933.97)	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total	\$ (2,476.37)	\$ 493,518.76	\$ 491,042.39	\$ (1,933.97)	\$ 52,714.27	\$ 50,780.30	\$ (542.40)	\$ 50,780.30	\$ 50,780.30	\$ (542.40)	\$ 440,804.49	\$ 440,262.09
Customers-All Total	\$ -	\$ 261,264.22	\$ 261,264.22	\$ -	\$ 29,235.47	\$ 29,235.47	\$ -	\$ 29,235.47	\$ 29,235.47	\$ -	\$ 232,028.75	\$ 232,028.75
Customers-Comm Total	\$ -	\$ 261,264.22	\$ 261,264.22	\$ -	\$ 29,235.47	\$ 29,235.47	\$ -	\$ 29,235.47	\$ 29,235.47	\$ -	\$ 232,028.75	\$ 232,028.75
Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total	\$ -	\$ 6.11	\$ 6.11	\$ -	\$ 0.68	\$ 0.68	\$ -	\$ 0.68	\$ 0.68	\$ -	\$ 5.43	\$ 5.43
Direct-OR Total	\$ -	\$ 15,874.39	\$ 15,874.39	\$ -	\$ 1,790.63	\$ 1,790.63	\$ -	\$ 1,790.63	\$ 1,790.63	\$ -	\$ 14,083.76	\$ 14,083.76
909 Customer Information Expense Total	\$ -	\$ 15,880.50	\$ 15,880.50	\$ -	\$ 1,791.31	\$ 1,791.31	\$ -	\$ 1,791.31	\$ 1,791.31	\$ -	\$ 14,089.19	\$ 14,089.19
Customers-All Total	\$ -	\$ (98,395.24)	\$ (98,395.24)	\$ -	\$ (11,010.43)	\$ (11,010.43)	\$ -	\$ (11,010.43)	\$ (11,010.43)	\$ -	\$ (87,384.81)	\$ (87,384.81)
3-factor Total	\$ -	\$ 674.33	\$ 674.33	\$ -	\$ 75.79	\$ 75.79	\$ -	\$ 75.79	\$ 75.79	\$ -	\$ 598.54	\$ 598.54
Customers-All Total	\$ -	\$ (47,618.27)	\$ (47,618.27)	\$ -	\$ (5,328.48)	\$ (5,328.48)	\$ -	\$ (5,328.48)	\$ (5,328.48)	\$ -	\$ (42,289.79)	\$ (42,289.79)
Customers-Comm Total	\$ -	\$ (26,912.47)	\$ (26,912.47)	\$ -	\$ (3,035.73)	\$ (3,035.73)	\$ -	\$ (3,035.73)	\$ (3,035.73)	\$ -	\$ (23,876.74)	\$ (23,876.74)
Customers-Ind Total	\$ (15,503.34)	\$ -	\$ (15,503.34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,503.34)	\$ -	\$ (15,503.34)
Direct-OR Total	\$ (15,503.34)	\$ -	\$ (15,503.34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,503.34)	\$ -	\$ (15,503.34)
912 Demonstration and Selling Expense Total	\$ (15,503.34)	\$ (73,856.41)	\$ (89,359.75)	\$ -	\$ (8,288.42)	\$ (8,288.42)	\$ -	\$ (8,288.42)	\$ (8,288.42)	\$ (15,503.34)	\$ (65,567.99)	\$ (81,071.33)
3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total	\$ -	\$ 27,565.96	\$ 27,565.96	\$ -	\$ 3,084.63	\$ 3,084.63	\$ -	\$ 3,084.63	\$ 3,084.63	\$ -	\$ 24,481.33	\$ 24,481.33
913 Advertising Total	\$ -	\$ 27,565.96	\$ 27,565.96	\$ -	\$ 3,084.63	\$ 3,084.63	\$ -	\$ 3,084.63	\$ 3,084.63	\$ -	\$ 24,481.33	\$ 24,481.33
3-factor Total	\$ -	\$ 3,838,475.22	\$ 3,838,475.22	\$ -	\$ 431,444.61	\$ 431,444.61	\$ -	\$ 431,444.61	\$ 431,444.61	\$ -	\$ 3,407,030.61	\$ 3,407,030.61
Customers-All Total	\$ -	\$ 503,894.83	\$ 503,894.83	\$ -	\$ 56,385.83	\$ 56,385.83	\$ -	\$ 56,385.83	\$ 56,385.83	\$ -	\$ 447,509.00	\$ 447,509.00
Customers-Ind Total	\$ -	\$ 92.21	\$ 92.21	\$ -	\$ 7.75	\$ 7.75	\$ -	\$ 7.75	\$ 7.75	\$ -	\$ 84.46	\$ 84.46

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended September 30, 2019

FERC Description	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Allocation Method									
Customers-Res Total	\$ -	\$ 13,373.48	\$ 13,373.48	\$ -	\$ 1,508.53	\$ 1,508.53	\$ -	\$ 11,864.95	\$ 11,864.95
Direct-OR Total	\$ 1,875.67	\$ -	\$ 1,875.67	\$ -	\$ -	\$ -	\$ 1,875.67	\$ -	\$ 1,875.67
Direct-WA Total	\$ 4,196.02	\$ -	\$ 4,196.02	\$ 4,196.02	\$ -	\$ 4,196.02	\$ -	\$ -	\$ -
Employee Cost Total	\$ -	\$ 891,724.64	\$ 891,724.64	\$ -	\$ 95,984.81	\$ 95,984.81	\$ -	\$ 795,739.83	\$ 795,739.83
Regulatory Total	\$ -	\$ 155,481.69	\$ 155,481.69	\$ -	\$ 46,644.51	\$ 46,644.51	\$ -	\$ 108,837.18	\$ 108,837.18
Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 102.67	\$ 102.67	\$ -	\$ 8.69	\$ 8.69	\$ -	\$ 93.98	\$ 93.98
921 Office Supplies and Expense Total	\$ 6,071.69	\$ 5,403,144.74	\$ 5,409,216.43	\$ 4,196.02	\$ 631,984.73	\$ 636,180.75	\$ 1,875.67	\$ 4,771,160.01	\$ 4,773,035.68
3-factor Total	\$ -	\$ (39,978.93)	\$ (39,978.93)	\$ -	\$ (4,493.63)	\$ (4,493.63)	\$ -	\$ (35,485.30)	\$ (35,485.30)
Admin Tran Total	\$ -	\$ (1,122,813.00)	\$ (1,122,813.00)	\$ -	\$ (147,313.07)	\$ (147,313.07)	\$ -	\$ (975,499.93)	\$ (975,499.93)
Employee Cost Total	\$ -	\$ (510,298.00)	\$ (510,298.00)	\$ -	\$ (54,933.58)	\$ (54,933.58)	\$ -	\$ (455,364.42)	\$ (455,364.42)
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,673,089.93)	\$ (1,673,089.93)	\$ -	\$ (206,740.28)	\$ (206,740.28)	\$ -	\$ (1,466,349.65)	\$ (1,466,349.65)
3-factor Total	\$ -	\$ 285,961.81	\$ 285,961.81	\$ -	\$ 32,142.11	\$ 32,142.11	\$ -	\$ 253,819.70	\$ 253,819.70
924 Property Insurance Premium Total	\$ -	\$ 285,961.81	\$ 285,961.81	\$ -	\$ 32,142.11	\$ 32,142.11	\$ -	\$ 253,819.70	\$ 253,819.70
3-factor Total	\$ -	\$ 70,688.07	\$ 70,688.07	\$ -	\$ 7,945.34	\$ 7,945.34	\$ -	\$ 62,742.73	\$ 62,742.73
925 Injuries and Damages Total	\$ -	\$ 70,688.07	\$ 70,688.07	\$ -	\$ 7,945.34	\$ 7,945.34	\$ -	\$ 62,742.73	\$ 62,742.73
3-factor Total	\$ -	\$ 205,001.13	\$ 205,001.13	\$ -	\$ 23,042.13	\$ 23,042.13	\$ -	\$ 181,959.00	\$ 181,959.00
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total	\$ 232,608.00	\$ -	\$ 232,608.00	\$ -	\$ -	\$ -	\$ 232,608.00	\$ -	\$ 232,608.00
Employee Cost Total	\$ -	\$ 1,334,589.08	\$ 1,334,589.08	\$ -	\$ 143,668.51	\$ 143,668.51	\$ -	\$ 1,190,920.57	\$ 1,190,920.57
Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
926 Employee Pensions and Benefits Total	\$ 232,608.00	\$ 1,540,344.21	\$ 1,772,952.21	\$ -	\$ 166,719.46	\$ 166,719.46	\$ 232,608.00	\$ 1,373,624.75	\$ 1,606,232.75
3-factor Total	\$ -	\$ 88,295.34	\$ 88,295.34	\$ -	\$ 9,924.40	\$ 9,924.40	\$ -	\$ 78,370.94	\$ 78,370.94
Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total	\$ -	\$ 88,295.34	\$ 88,295.34	\$ -	\$ 9,924.40	\$ 9,924.40	\$ -	\$ 78,370.94	\$ 78,370.94
3-factor Total	\$ -	\$ 392,878.57	\$ 392,878.57	\$ -	\$ 44,159.55	\$ 44,159.55	\$ -	\$ 348,719.02	\$ 348,719.02
Customers-All Total	\$ -	\$ 2,755.20	\$ 2,755.20	\$ -	\$ 308.31	\$ 308.31	\$ -	\$ 2,446.89	\$ 2,446.89
931 Rents Total	\$ -	\$ 395,633.77	\$ 395,633.77	\$ -	\$ 44,467.86	\$ 44,467.86	\$ -	\$ 351,165.91	\$ 351,165.91
3-factor Total	\$ -	\$ 259,243.55	\$ 259,243.55	\$ -	\$ 29,136.31	\$ 29,136.31	\$ -	\$ 230,107.24	\$ 230,107.24
Customers-All Total	\$ -	\$ 18,622.16	\$ 18,622.16	\$ -	\$ 2,083.82	\$ 2,083.82	\$ -	\$ 16,538.34	\$ 16,538.34
Customers-The Dalles Total	\$ -	\$ 553.49	\$ 553.49	\$ -	\$ 139.53	\$ 139.53	\$ -	\$ 413.96	\$ 413.96
Direct-OR Total	\$ 56,065.58	\$ -	\$ 56,065.58	\$ -	\$ -	\$ -	\$ 56,065.58	\$ -	\$ 56,065.58
Direct-WA Total	\$ 5,945.96	\$ -	\$ 5,945.96	\$ 5,945.96	\$ -	\$ 5,945.96	\$ -	\$ -	\$ -
Firm Sales Volumes Total	\$ -	\$ 5,386.46	\$ 5,386.46	\$ -	\$ 567.19	\$ 567.19	\$ -	\$ 4,819.27	\$ 4,819.27
Sendout Volumes Total	\$ -	\$ 10,323.00	\$ 10,323.00	\$ -	\$ 873.33	\$ 873.33	\$ -	\$ 9,449.67	\$ 9,449.67
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total	\$ 62,011.54	\$ 294,128.66	\$ 356,140.20	\$ 5,945.96	\$ 32,800.18	\$ 38,746.14	\$ 56,065.58	\$ 261,328.48	\$ 317,394.06
Grand Total	\$ 1,260,224.96	\$ 12,720,028.92	\$ 13,980,253.88	\$ 52,809.51	\$ 1,385,679.09	\$ 1,438,488.60	\$ 1,207,415.45	\$ 11,334,349.83	\$ 12,541,765.28

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%
Telemetering	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
 Washington Annual Commission Basis Report and Quarterly ROO
 Rate Base (Less Gas Reserves)

<u>SYSTEM</u>	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	<u>System</u>
<u>Gross Plant</u>										
Intangible	117,034,848	117,998,918	117,447,064	117,776,760	117,763,758	121,381,491	121,522,871	121,628,931	123,274,685	
Software	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	
Other	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	
Production	182,421,893	183,863,442	184,711,990	184,735,321	184,737,011	185,052,493	185,956,876	186,090,179	189,500,741	
Transmission	2,270,157,414	2,275,839,368	2,279,905,993	2,284,979,590	2,291,376,167	2,297,717,863	2,306,097,679	2,311,830,905	2,327,611,703	
Distribution	212,371,974	215,664,667	216,617,423	221,729,094	222,150,349	227,476,402	228,169,542	229,857,338	234,369,196	
General										
Storage and storage transmission	333,718,352	333,767,538	333,829,538	333,978,187	334,067,836	334,137,411	334,147,867	334,165,865	334,179,676	
CNG and LNG	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	
Total Gross Plant	3,120,255,244	3,131,084,695	3,137,062,770	3,147,749,714	3,154,645,883	3,170,316,422	3,180,445,597	3,188,123,979	3,213,486,763	
<u>Accumulated Depreciation</u>										
Intangible	(67,101,749)	(67,553,969)	(68,007,353)	(68,461,761)	(68,917,151)	(69,382,497)	(69,858,829)	(70,335,677)	(70,817,474)	
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	
Transmission	(41,510,060)	(41,794,141)	(42,080,010)	(42,366,563)	(42,653,134)	(42,407,954)	(42,695,724)	(42,984,316)	(43,275,683)	
Distribution	(1,046,084,023)	(1,050,165,974)	(1,053,018,731)	(1,056,518,392)	(1,060,429,415)	(1,063,659,572)	(1,067,368,309)	(1,070,614,707)	(1,074,144,075)	
General	(57,498,915)	(58,307,119)	(59,262,721)	(60,178,527)	(61,003,480)	(62,020,153)	(63,012,260)	(64,063,463)	(64,284,251)	
Storage and storage transmission	(143,049,257)	(143,601,708)	(144,154,114)	(144,706,846)	(145,259,879)	(145,813,126)	(146,366,444)	(146,919,786)	(147,473,205)	
CNG and LNG	(2,178,168)	(2,184,830)	(2,191,492)	(2,198,154)	(2,204,816)	(2,211,478)	(2,218,140)	(2,224,802)	(2,231,464)	
Total Accumulated Depreciation	(1,358,113,208)	(1,364,298,776)	(1,369,405,456)	(1,375,121,279)	(1,381,158,910)	(1,386,185,814)	(1,392,210,743)	(1,397,833,786)	(1,402,917,187)	
Storage Gas	18,503,986	18,512,819	22,711,010	22,712,334	25,399,042	25,388,795	25,416,271	25,414,694	25,413,285	
Customer Contributions	(4,536,195)	(4,602,194)	(4,699,738)	(4,779,239)	(4,909,726)	(4,937,414)	(4,869,209)	(5,092,362)	(5,197,343)	
Leasehold Improvements	55,662	51,975	48,289	44,900	68,690	100,198	104,522	131,883	166,698	
Total Rate Base Excluding ADIT and WC	1,776,165,489	1,780,748,520	1,785,716,876	1,790,606,430	1,794,044,980	1,804,682,187	1,808,886,438	1,810,744,408	1,830,952,215	
Less: ADIT	(454,791,387)	(459,394,725)	(461,272,385)	(462,571,332)	(465,823,525)	(465,167,949)	(454,256,958)	(453,370,613)	(452,994,727)	
Total System Rate Base Less Working Capital	1,321,374,102	1,321,353,795	1,324,444,490	1,328,035,098	1,338,221,455	1,349,514,238	1,354,629,480	1,357,373,794	1,377,957,488	
Add: Working Capital	7,327,206	7,930,207	4,378,305	1,483,344	(1,066,471)	3,428,314	14,725,053	25,834,517	36,944,932	
Total System Rate Base (Less Gas Reserves)	1,328,771,308	1,329,284,002	1,328,822,795	1,329,518,442	1,337,154,984	1,352,942,552	1,369,354,534	1,383,208,311	1,414,902,420	

NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Rate Base (Less Gas Reserves)

WASHINGTON	2019	2019	2019	2019	2019	2019	2019	2019	2019
	January	February	March	April	May	June	July	August	September
WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Gross Plant									
Intangible	13,096,200	13,136,939	13,142,326	13,179,219	13,177,764	13,582,589	13,598,409	13,610,277	13,794,437
Production	447	447	447	447	447	447	447	447	447
Transmission	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001
Distribution	293,871,392	294,727,775	295,314,795	296,094,452	297,060,426	297,926,240	299,417,767	300,015,661	300,721,253
General	23,245,092	23,676,965	23,783,063	24,351,666	24,396,003	24,983,182	25,060,959	25,250,374	25,714,866
Storage and storage transmission	31,665,643	31,670,822	31,677,350	31,693,003	31,702,443	31,709,769	31,710,870	31,712,766	31,714,220
CNG and LNG	426,082	426,082	426,082	426,082	426,082	426,082	426,082	426,082	426,082
Total Gross Plant	363,419,856	364,754,031	365,459,066	366,859,871	367,878,167	369,743,310	371,329,537	372,130,609	373,486,306
Accumulated Depreciation									
Intangible	(7,508,686)	(7,559,289)	(7,610,023)	(7,660,871)	(7,711,829)	(7,763,901)	(7,817,203)	(7,870,562)	(7,924,475)
Production	0	0	0	0	0	0	0	0	0
Transmission	(172,344)	(174,091)	(175,838)	(177,585)	(179,331)	(181,078)	(182,825)	(184,572)	(186,319)
Distribution	(114,227,484)	(114,834,946)	(115,387,278)	(115,943,254)	(116,523,568)	(117,068,876)	(117,659,803)	(118,233,789)	(118,805,565)
General	(5,430,700)	(5,510,139)	(5,606,133)	(5,697,626)	(5,778,869)	(5,881,602)	(5,981,527)	(6,088,093)	(6,101,146)
Storage and storage transmission	(14,164,867)	(14,218,779)	(14,272,687)	(14,326,629)	(14,380,603)	(14,434,600)	(14,488,604)	(14,542,610)	(14,596,625)
CNG and LNG	(244,826)	(245,575)	(246,324)	(247,072)	(247,821)	(248,570)	(249,319)	(250,068)	(250,817)
Total Accumulated Depreciation	(141,748,907)	(142,542,819)	(143,298,282)	(144,053,037)	(144,822,022)	(145,578,628)	(146,379,280)	(147,169,693)	(147,864,946)
Storage Gas	1,948,470	1,949,400	2,391,469	2,391,609	2,674,519	2,673,440	2,676,333	2,676,167	2,676,019
Customer Contributions	(836,282)	(859,825)	(881,748)	(880,523)	(911,768)	(933,670)	(894,697)	(916,849)	(926,663)
Leasehold Improvements	6,256	5,842	5,428	5,047	7,721	11,262	11,748	14,824	18,737
Total Rate Base Excluding ADIT and WC	222,789,394	223,306,629	223,675,933	224,322,966	224,826,617	225,915,715	226,743,641	226,735,057	227,389,453
Less: ADIT	(51,482,385)	(52,003,483)	(52,216,034)	(52,363,075)	(51,599,223)	(51,525,012)	(51,421,888)	(51,321,553)	(51,279,003)
Total Rate Base Less Working Capital	171,307,009	171,303,146	171,459,899	171,959,891	173,227,394	174,390,703	175,321,753	175,413,504	176,110,449
Add: Working Capital	773,008	828,707	457,533	165,838	-119,231	383,285	1,686,019	2,958,052	4,230,195
Total Washington Rate Base	172,080,017	172,131,853	171,917,432	172,125,729	173,108,162	174,773,988	177,007,772	178,371,556	180,340,644

Customer Counts, Volumes and Usage per Customer

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

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September
Volumes									
Residential	8,544,615	8,445,411	9,017,217	4,286,896	2,835,385	1,808,156	1,510,870	1,212,497	1,289,696
Commercial	3,496,106	3,448,355	3,872,299	1,947,327	1,434,132	1,012,501	909,087	739,777	791,286
Industrial Firm	373,094	375,199	408,746	266,973	209,141	180,354	181,282	186,541	136,100
Interruptible	145,963	124,091	107,780	100,080	93,647	83,375	84,358	86,359	83,675
Transport Firm	1,037,515	1,104,372	969,113	1,090,727	1,057,143	943,809	948,898	907,772	864,724
Transport Interruptible	1,023,849	774,666	898,063	525,825	506,062	469,916	535,942	493,473	804,471
Total	14,621,142	14,272,094	15,273,218	8,217,828	6,135,510	4,498,111	4,170,437	3,626,419	3,969,952
Customers									
Residential	77,678	77,871	78,069	78,266	78,400	78,579	78,744	78,967	79,195
Commercial	7,197	7,220	7,279	7,278	7,286	7,246	7,208	7,206	7,177
Industrial Firm	55	55	55	55	55	55	55	55	53
Interruptible	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	21	22	22	22	22	22	22
Transport Interruptible	11	15	13	12	12	12	12	12	12
Total	84,976	85,196	85,442	85,638	85,780	85,919	86,046	86,267	86,464
Use per Customer									
Residential	110	108	116	55	36	23	19	15	16
Commercial	486	478	532	268	197	140	126	103	110
Industrial Firm	6,784	6,822	7,432	4,854	3,803	3,279	3,296	3,392	2,568
Interruptible	29,193	24,818	21,556	20,016	18,729	16,675	16,872	17,272	16,735
Transport Firm	34,584	36,812	46,148	49,579	48,052	42,900	43,132	41,262	39,306
Transport Interruptible	93,077	51,644	69,082	43,819	42,172	39,160	44,662	41,123	67,039

