

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

						Function 1	Function 2	Function 3
		FERC		INTERNAL				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Storage	Transmission	Distribution
2								
3	A PLANT IN SERVICE							
4								
5	Intangible Plant							
6	Organizational Expense	301	322	-	INT_STD_Plant	33	7	282
7	Franchise & Consents	302	125	-	INT_STD_Plant	13	3	110
8	Misc. Intangible Plant - Software	303.1	8,039,935	-	INT_STD_Plant	812,028	177,016	7,050,891
9	Misc. Intangible Plant - CIS	303.2	3,610,056	-	Distribution	-	-	3,610,056
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	462,800	-	Distribution	-	-	462,800
11	Misc. Intangible Plant - CRMS	303.4	76,211	-	Distribution	-	-	76,211
12	Subtotal - Intangible Plant		12,189,448	-		812,073	177,026	11,200,349
13				-				
14	Storage Plant			-				
15	Land and Land Rights	350	22,525	-	Storage	22,525	-	-
16	Structures and Improvements	351	802,930	-	Storage	802,930	-	-
17	Wells-Well Equipment	352	4,133,258	-	Storage	4,133,258	-	-
18	Lines	353	684,332	-	Storage	684,332	-	-
19	Compressor Station Equipment - Other	354	3,266,933	-	Storage	3,266,933	-	-
20	M&R Equipment-Meters & Gauges	355	771,910	-	Storage	771,910	-	-
21	Purification Equipment	356	32,995	-	Storage	32,995	-	-
22	Other Equipment	357	169,969	-	Storage	169,969	-	-
23	Subtotal - Storage Plant		9,884,853	Storage_Plant		9,884,853	-	-
24				-				
25	Liquified Natural Gas Plant			-				
26	Land and Land Rights	360	75,736	-	Storage	75,736	-	-
27	Structures and Improvements	361	1,983,612	-	Storage	1,983,612	-	-
28	Gas Holders	362	1,217,452	-	Storage	1,217,452	-	-
29	Liquefaction Equipment	363.1	1,892,172	-	Storage	1,892,172	-	-
30	Vaporizing Equipment	363.2	1,316,843	-	Storage	1,316,843	-	-
31	Compressor Equipment	363.3	474,805	-	Storage	474,805	-	-
32	Measuring & Regulating Equipment	363.4	1,297,132	-	Storage	1,297,132	-	-
33	CNG Refueling Facilities	363.5	342,050	-	Storage	342,050	-	-
34	LNG Refueling Facilities	363.6	82,895	-	Storage	82,895	-	-
35	Subtotal - LNG Plant		8,682,698	Storage_Plant		8,682,698	-	-
36				-				
37	Transmission Plant			-				
38	Land & Land Rights	365	-	-		-	-	-
39	Structures & Improvements	366	-	-		-	-	-
40	Transmission Mains	367	6,844,638	-	Transmission	-	6,844,638	-
41	Storage Transmission Mains	367.2	12,830,948	-	Storage	12,830,948	-	-
42	Compressor Station Equipment	368	-	-		-	-	-
43	M&R Station Equipment	369	-	-		-	-	-
44	Subtotal - Transmission Plant		19,675,586	Trans_Plant		12,830,948	6,844,638	-

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		FERC		INTERNAL				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Storage	Transmission	Distribution
45								
46	Distribution Plant							
47	Land	374.1	10,389	-	Distribution	-	-	10,389
48	Land Rights	374.2	27,679	-	Distribution	-	-	27,679
49	Structures and Improvements	375	1,366,086	-	Distribution	-	-	1,366,086
50	Mains < 4"	376.11	81,868,168	Mains_Plant	Distribution	-	-	81,868,168
51	Mains 4" & >	376.12	88,784,104	Mains_Plant	Distribution	-	-	88,784,104
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	-	Distribution	-	-	2,679,542
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	-	Distribution	-	-	1,271,773
54	Services	380	71,685,986	-	Distribution	-	-	71,685,986
55	Meters	381	10,827,887	-	Distribution	-	-	10,827,887
56	ERTs	381.2	6,833,755	-	Distribution	-	-	6,833,755
57	Meter Installations	382	6,222,506	Installs	Distribution	-	-	6,222,506
58	ERT Installations	382.2	931,966	Installs	Distribution	-	-	931,966
59	House Regulators	383	98,727	-	Distribution	-	-	98,727
60	Calorimeters @ Gate Stations	387.2	26,630	-	Distribution	-	-	26,630
61	Subtotal - Distribution Plant		272,635,197	Dist_Plant		-	-	272,635,197
62								
63	General Plant							
64	Land	389	1,971,164	-	INT_STD_Plant	199,086	43,399	1,728,679
65	Structures and Improvements	390	5,928,241	-	INT_STD_Plant	598,748	130,523	5,198,970
66	Source Control Plant	390.1	2,160,090	-	INT_STD_Plant	218,168	47,559	1,894,363
67	Office Furniture and Equipment	391.1	1,282,340	-	INT_STD_Plant	129,515	28,233	1,124,591
68	Computers	391.2	3,303,368	-	INT_STD_Plant	333,638	72,731	2,897,000
69	Transportation Equipment	392	4,794,966	-	INT_STD_Plant	484,288	105,571	4,205,107
70	Stores Equipment	393	13,385	-	INT_STD_Plant	1,352	295	11,739
71	Tools - Shop & Garage Equip.	394	1,362,359	-	INT_STD_Plant	137,597	29,995	1,194,767
72	Laboratory Equipment	395	7,656	-	INT_STD_Plant	773	169	6,714
73	Power Operated Equipment	396	1,173,343	-	INT_STD_Plant	118,507	25,834	1,029,002
74	Communications Equipment	397	1,589,885	-	INT_STD_Plant	160,577	35,005	1,394,303
75	Communications Equipment - ERTs	397.3	530,434	-	Distribution	-	-	530,434
76	Miscellaneous Equipment	398	21,052	-	INT_STD_Plant	2,126	463	18,462
77	RWIP		-	-	0	-	-	-
78	Subtotal - General Plant		24,138,283	-		2,384,377	519,776	21,234,130
79								
80	TOTAL PLANT IN SERVICE		347,206,064	Plant		34,594,948	7,541,440	305,069,676

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12 Months Ended September 30, 2018

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				INTERNAL		Function 1	Function 2	Function 3
		FERC	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Storage	Transmission	Distribution
1	ACCOUNT DESCRIPTION	ACCOUNT		REFERENCE				
81				-				
82	B ACCUMULATED DEPRECIATION			-				
83				-				
84	Intangible Plant			-				
85	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-
86	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-
87	Misc. Intangible Plant - Software	303.1	(2,991,203)	-	INT_STD_Plant	(302,109)	(65,858)	(2,623,236)
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	-	Distribution	-	-	(3,610,056)
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	-	Distribution	-	-	(462,800)
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	-	Distribution	-	-	(76,211)
91	Subtotal - Intangible Plant		(7,140,269)	-		(302,109)	(65,858)	(6,772,302)
92				-				
93	Storage Plant			-				
94	Land and Land Rights	350	(3,036)	-	Storage	(3,036)	-	-
95	Structures and Improvements	351	(294,086)	-	Storage	(294,086)	-	-
96	Wells-Well Equipment	352	(2,047,558)	-	Storage	(2,047,558)	-	-
97	Lines	353	(334,465)	-	Storage	(334,465)	-	-
98	Compressor Station Equipment - Other	354	(1,973,764)	-	Storage	(1,973,764)	-	-
99	M&R Equipment-Meters & Gauges	355	(481,810)	-	Storage	(481,810)	-	-
100	Purification Equipment	356	(24,420)	-	Storage	(24,420)	-	-
101	Other Equipment	357	(90,275)	-	Storage	(90,275)	-	-
102	Subtotal - Storage Plant		(5,249,415)	-		(5,249,415)	-	-
103				-				
104	Liquefied Natural Gas Plant			-				
105	Land and Land Rights	360	-	-	Storage	-	-	-
106	Structures and Improvements	361	(519,537)	-	Storage	(519,537)	-	-
107	Gas Holders	362	(849,001)	-	Storage	(849,001)	-	-
108	Liquefaction Equipment	363.1	(1,019,009)	-	Storage	(1,019,009)	-	-
109	Vaporizing Equipment	363.2	(339,211)	-	Storage	(339,211)	-	-
110	Compressor Equipment	363.3	(84,579)	-	Storage	(84,579)	-	-
111	Measuring & Regulating Equipment	363.4	(85,572)	-	Storage	(85,572)	-	-
112	CNG Refueling Facilities	363.5	(156,962)	-	Storage	(156,962)	-	-
113	LNG Refueling Facilities	363.6	(82,895)	-	Storage	(82,895)	-	-
114	Subtotal - LNG Plant		(3,136,766)	-		(3,136,766)	-	-
115				-				
116	Transmission Plant			-				
117	Land & Land Rights	365	-	-		-	-	-
118	Structures & Improvements	366	-	-		-	-	-
119	Transmission Mains	367	(153,770)	-	Transmission	-	(153,770)	-
120	Storage Transmission Mains	367.2	(5,085,591)	-	Storage	(5,085,591)	-	-
121	Compressor Station Equipment	368	-	-		-	-	-
122	M&R Station Equipment	369	-	-		-	-	-
123	Subtotal - Transmission Plant		(5,239,361)	-		(5,085,591)	(153,770)	-

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12 Months Ended September 30, 2018

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				INTERNAL		Function 1	Function 2	Function 3
		FERC		ALLOCATOR				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
124				-				
125	Distribution Plant			-				
126	Land	374.1	-	-	Distribution	-	-	-
127	Land Rights	374.2	(23,078)	-	Distribution	-	-	(23,078)
128	Structures and Improvements	375	(38,405)	-	Distribution	-	-	(38,405)
129	Mains < 4"	376.11	(38,152,922)	-	Distribution	-	-	(38,152,922)
130	Mains 4" & >	376.12	(27,819,317)	-	Distribution	-	-	(27,819,317)
131	Meas. & Reg. Station Equip.- Gen.	378	(895,710)	-	Distribution	-	-	(895,710)
132	Meas. & Reg. Station Equip.- City Gate	379	(760,463)	-	Distribution	-	-	(760,463)
133	Services	380	(33,607,645)	-	Distribution	-	-	(33,607,645)
134	Meters	381	(2,761,939)	-	Distribution	-	-	(2,761,939)
135	ERTs	381.2	(4,370,382)	-	Distribution	-	-	(4,370,382)
136	Meter Installations	382	(1,273,615)	-	Distribution	-	-	(1,273,615)
137	ERT Installations	382.2	(680,212)	-	Distribution	-	-	(680,212)
138	House Regulators	383	(10,370)	-	Distribution	-	-	(10,370)
139	Calorimeters @ Gate Stations	387.2	(26,630)	-	Distribution	-	-	(26,630)
140	Subtotal - Distribution Plant		(110,420,687)	-		-	-	(110,420,687)
141				-				
142	General Plant			-				
143	Land	389	(80,061)	-	INT_STD_Plant	(8,086)	(1,763)	(70,212)
144	Structures and Improvements	390	(995,214)	-	INT_STD_Plant	(100,516)	(21,912)	(872,787)
145	Source Control Plant	390.1	(506,965)	-	INT_STD_Plant	(51,203)	(11,162)	(444,600)
146	Office Furniture and Equipment	391.1	(946,077)	-	INT_STD_Plant	(95,553)	(20,830)	(829,694)
147	Computers	391.2	(1,969,056)	-	INT_STD_Plant	(198,873)	(43,353)	(1,726,830)
148	Transportation Equipment	392	(1,129,774)	-	INT_STD_Plant	(114,106)	(24,874)	(990,794)
149	Stores Equipment	393	(13,385)	-	INT_STD_Plant	(1,352)	(295)	(11,739)
150	Tools - Shop & Garage Equip.	394	(495,765)	-	INT_STD_Plant	(50,072)	(10,915)	(434,778)
151	Laboratory Equipment	395	(7,656)	-	INT_STD_Plant	(773)	(169)	(6,714)
152	Power Operated Equipment	396	(310,407)	-	INT_STD_Plant	(31,351)	(6,834)	(272,222)
153	Communications Equipment	397	(390,114)	-	INT_STD_Plant	(39,401)	(8,589)	(342,124)
154	Communications Equipment - ERTs	397.3	(336,174)	-	Distribution	-	-	(336,174)
155	Miscellaneous Equipment	398	(20,094)	-	INT_STD_Plant	(2,029)	(442)	(17,622)
156	RWIP		1,486,146	-	INT_STD_Plant	150,100	32,721	1,303,326
157	Subtotal - General Plant		(5,714,597)	-		(543,217)	(118,417)	(5,052,963)
158				-				
159	TOTAL ACCUMULATED DEPRECIATION		(136,901,095)	-		(14,317,098)	(338,045)	(122,245,952)

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						Function 1	Function 2	Function 3
		FERC		INTERNAL				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Storage	Transmission	Distribution
160								
161	C OTHER RATEBASE ITEMS							
162	Storage Gas		1,832,015		Storage	1,832,015	-	-
163	Customer Advances		(718,437)		INT_Dist_Plant	-	-	(718,437)
164	Leashold Improvements		23,593		INT_STD_Plant	2,383	519	20,691
165	Deferred Taxes		(37,774,390)		INT_STD_Plant	(3,815,187)	(831,682)	(33,127,520)
166	Working Capital		12,717,540		INT_STD_Plant	1,284,463	280,003	11,153,074
167	Other		93,653		INT_STD_Plant	9,459	2,062	82,132
168	Subtotal - Other Ratebase Items		(23,826,026)			(686,867)	(549,098)	(22,590,061)
169								
170	TOTAL RATEBASE		186,478,943			19,590,983	6,654,297	160,233,663
171								
172	D OPERATING AND MAINTENANCE EXPENSES							
173								
174	Underground Storage Expense							
175	Wells Expense	816	30,403		Storage	30,403	-	-
176	Compressor Station Expenses	818	7,615		Storage	7,615	-	-
177	Meas/Reg Station Expenses	820	269,604		Storage	269,604	-	-
178	Meas/Reg Station Expenses - Direct	820-D	2,678		Storage	2,678	-	-
179	Purification Expense	821	2,138		Storage	2,138	-	-
180	Subtotal - Operations Expenses		312,438			312,438	-	-
181	Maint. of Reservoirs and Wells	832	24,741		Storage	24,741	-	-
182	Maint. of Compressor Station Equipment	834	24,220		Storage	24,220	-	-
183	Subtotal - Maint. Expenses		48,961			48,961	-	-
184	Subtotal - Production Expense		361,399			361,399	-	-
185								
186	Other Storage Expense							
187	Supervision and Engineering	840	11,252		Storage	11,252	-	-
188	Supervision and Engineering - Direct	840-D	6,677		Storage	6,677	-	-
189	Supervision and Engineering	844	190,478		Storage	190,478	-	-
190	Supervision and Engineering - Direct	844-D	6,677		Storage	6,677	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	(10,479)		Storage	(10,479)	-	-
192	Subtotal - Operations Expense		204,604			204,604	-	-
193			-		Storage	-	-	-
194	Supervision and Engineering	847	116,477		Storage	116,477	-	-
195	Subtotal - Maintenance Expense		116,477			116,477	-	-
196	Subtotal - Storage Expense		321,081			321,081	-	-
197								
198	Transmission Expenses							
199	Mains Expense	856	136,387		INT_Trans_Plant	88,941	47,446	-
200	Subtotal - Operations Expense		136,387			88,941	47,446	-
201	Maint. of Mains	863	18,635		INT_Trans_Plant	12,152	6,483	-
202	Subtotal - Maint. Expense		18,635			12,152	6,483	-
203	Subtotal - Transmission Expense		155,022			101,094	53,928	-

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12 Months Ended September 30, 2018

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					Function 1	Function 2	Function 3	
	FERC		INTERNAL					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
204				-				
205	Distribution Expenses			-				
206	Operation Supervision & Engineering	870	104,346	-	INT_Dist_Labor	-	-	104,346
207	Operation Supervision & Engineering - Direct	870-D	198,387	-	Distribution	-	-	198,387
208	Distribution Load Dispatching	871	-	-		-	-	-
209	Mains and Services Expenses	874	1,505,786	-	INT_Mains&Services	-	-	1,505,786
210	Meas. & Reg. Station Expenses	875	20,985	-	Distribution	-	-	20,985
211	Meas. & Reg. Station Expenses - City Gate	877	43,949	-	Distribution	-	-	43,949
212	Meter & House Regulator Expenses	878	670,318	-	INT_Meters&Regulators	-	-	670,318
213	Customer Installations Expenses	879	1,229,188	-	INT_Installs	-	-	1,229,188
214	Other Expenses	880	182,681	-	INT_Dist_O&M	-	-	182,681
215	Rents	881	31,096	-	INT_Dist_Plant	-	-	31,096
216	Subtotal - Operating Expense		3,986,737	-				
217	Supervision and Engineering	885	345,666	-	INT_Dist_Labor	-	-	345,666
218	Maint. of Mains	887	167,431	-	INT_Mains_Plant	-	-	167,431
219	Maint. of Meas. & Reg. Station Expenses-General	889	136,348	-	Distribution	-	-	136,348
220	Maint. of Meas. & Reg. Station Expenses-City Gate	891	14,444	-	Distribution	-	-	14,444
221	Maint. of Services	892	51,255	-	Distribution	-	-	51,255
222	Maint. of Meters & House Regulators	893	282,484	-	INT_Meters&Regulators	-	-	282,484
223	Maint. of Other Equipment	894	2,286	-	INT_Dist_Plant	-	-	2,286
224	Subtotal - Maintenance Expense		999,914	-				999,914
225	Subtotal - Distribution Expense		4,986,651	Dist_O&M				4,986,651
226				-				
227	OPERATING AND MAINTENANCE EXPENSES		5,824,153	O&M		783,574	53,928	4,986,651
228				-				
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-				
230				-				
231	Customer Accounts Expense			-				
232	Supervision	901	191,745	-	Distribution	-	-	191,745
233	Meter Reading Expenses	902	99,320	-	Distribution	-	-	99,320
234	Customer Records & Collection Expense	903	1,992,548	-	Distribution	-	-	1,992,548
235	Customer Records & Collection Expense - Direct	903-D	30,596	-	Distribution	-	-	30,596
236	Uncollectible Accounts	904	75,642	-	Distribution	-	-	75,642
237	Subtotal - Customer Accounts Expense		2,389,851	-				2,389,851
238				-				
239	Customer Service & Information Expense			-				
240	Supervision	907	304	-	INT_908-910	-	-	304
241	Customer Assistance Expenses	908	272,111	908-910	Distribution	-	-	272,111
242	Customer Assistance Expenses - Direct	908-D	6,451	908-910	Distribution	-	-	6,451
243	Information, Instructional Advertising	909	339,347	908-910	Distribution	-	-	339,347
244	Misc Demand Serv & Inform Expen	910	27,867	908-910	Distribution	-	-	27,867
245	Subtotal - Customer Service & Information Expense		646,080	-				646,080

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12 Months Ended September 30, 2018

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		FERC		ALLOCATOR				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
246				-				
247	Sales Expense			-				
248	Supervision	911	18,158	-	Distribution	-	-	18,158
249	Demonstrating & Selling Expenses	912	119,650	912-913	Distribution	-	-	119,650
250	Advertising Expenses	913	50,451	912-913	Distribution	-	-	50,451
251	Miscellaneous Sales Expenses	916	-	-	Distribution	-	-	-
252	Subtotal - Sales Expense		188,260	-		-	-	188,260
253				-				
254	ACCOUNTS AND SERVICE EXPENSE		3,224,191	-		-	-	3,224,191
255				-				
256	F ADMINISTRATIVE AND GENERAL EXPENSE			-				
257				-				
258	Office Supplies & Expenses	921	7,746,816	-	Distribution	-	-	7,746,816
259	Office Supplies & Expenses - Direct	921-D	119,309	-	Distribution	-	-	119,309
260	Admin Expenses Transferred-Credit	922	(2,526,442)	-	INT_Labor	(107,601)	(3,951)	(2,414,890)
261	Property Insurance	924	392,078	-	INT_STD_Plant	39,600	8,632	343,846
262	Injuries and Damages	925	30,014	-	INT_Labor	1,278	47	28,689
263	Employee Pensions and Benefits	926	1,999,762	-	INT_Labor	85,170	3,127	1,911,464
264	Miscellaneous General Expenses	930	361,745	-	INT_O&M	48,669	3,350	309,727
265	Rents	931	529,184	-	INT_STD_Plant	53,447	11,651	464,086
266	Maintenance of General Plant	935	433,138	-	INT_STD_Plant	43,747	9,536	379,855
267	Subtotal - Administrative and General Expense		9,085,605	-		164,309	32,393	8,888,903
268				-				
269	ADMINISTRATIVE AND GENERAL EXPENSE		9,085,605	-		164,309	32,393	8,888,903
270				-				
271	G DEPRECIATION AND AMORTIZATION EXPENSE			-				
272				-				
273	Intangible Plant			-				
274	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-
275	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-
276	Misc. Intangible Plant - Software	303.1	545,108	-	INT_STD_Plant	55,055	12,002	478,050
277	Misc. Intangible Plant - CIS	303.2	-	-	Distribution	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	Distribution	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	-	Distribution	-	-	-
280	Subtotal - Intangible Plant		545,108	-		55,055	12,002	478,050

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

					Function 1	Function 2	Function 3	
	FERC		INTERNAL					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
281				-				
282	Storage Plant			-				
283	Land and Land Rights	350	163	-	Storage	163	-	-
284	Structures and Improvements	351	12,044	-	Storage	12,044	-	-
285	Wells-Well Equipment	352	64,909	-	Storage	64,909	-	-
286	Lines	353	14,097	-	Storage	14,097	-	-
287	Compressor Station Equipment - Other	354	57,876	-	Storage	57,876	-	-
288	M&R Equipment-Meters & Gauges	355	17,522	-	Storage	17,522	-	-
289	Purification Equipment	356	452	-	Storage	452	-	-
290	Other Equipment	357	3,688	-	Storage	3,688	-	-
291	Subtotal - Storage Plant		170,753	-		170,753	-	-
292				-				
293	Liquefied Natural Gas Plant			-				
294	Land and Land Rights	360	-	-	Storage	-	-	-
295	Structures and Improvements	361	82,144	-	Storage	82,144	-	-
296	Gas Holders	362	30,484	-	Storage	30,484	-	-
297	Liquefaction Equipment	363.1	17,625	-	Storage	17,625	-	-
298	Vaporizing Equipment	363.2	24,417	-	Storage	24,417	-	-
299	Compressor Equipment	363.3	34,561	-	Storage	34,561	-	-
300	Measuring & Regulating Equipment	363.4	11,492	-	Storage	11,492	-	-
301	CNG Refueling Facilities	363.5	8,962	-	Storage	8,962	-	-
302	LNG Refueling Facilities	363.6	-	-	Storage	-	-	-
303	Subtotal - LNG Plant		209,684	-		209,684	-	-
304				-				
305	Transmission Plant			-				
306	Land & Land Rights	365	-	-		-	-	-
307	Structures & Improvements	366	-	-		-	-	-
308	Transmission Mains	367	128,679	-	Transmission	-	128,679	-
309	Storage Transmission Mains	367.2	221,221	-	Storage	221,221	-	-
310	Compressor Station Equipment	368	-	-		-	-	-
311	M&R Station Equipment	369	-	-		-	-	-
312	Subtotal - Transmission Plant		349,901	-		221,221	128,679	-
313				-				
314	Distribution Plant			-				
315	Land	374.1	-	-	Distribution	-	-	-
316	Land Rights	374.2	155	-	Distribution	-	-	155
317	Structures and Improvements	375	-	-	Distribution	-	-	-
318	Mains < 4"	376.11	2,079,451	-	Distribution	-	-	2,079,451
319	Mains 4" & >	376.12	2,059,791	-	Distribution	-	-	2,059,791
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	-	Distribution	-	-	58,414
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	-	Distribution	-	-	26,962
322	Services	380	2,057,388	-	Distribution	-	-	2,057,388
323	Meters	381	241,462	-	Distribution	-	-	241,462
324	ERTs	381.2	399,775	-	Distribution	-	-	399,775

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

		FERC	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Function 1	Function 2	Function 3
		ACCOUNT DESCRIPTION				Storage	Transmission	Distribution
1								
325		Meter Installations	382	301,169	-	Distribution	-	301,169
326		ERT Installations	382.2	36,347	-	Distribution	-	36,347
327		House Regulators	383	2,883	-	Distribution	-	2,883
328		Calorimeters @ Gate Stations	387.2	-	-	Distribution	-	-
329		Subtotal - Distribution Plant		7,263,796	-	-	-	7,263,796
330					-			
331		General Plant			-			
332		Land	389	-	-	INT_STD_Plant	-	-
333		Structures and Improvements	390	260,613	-	INT_STD_Plant	26,322	5,738
334		Source Control Plant	390.1	46,442	-	INT_STD_Plant	4,691	1,023
335		Office Furniture and Equipment	391.1	43,352	-	INT_STD_Plant	4,379	954
336		Computers	391.2	516,823	-	INT_STD_Plant	52,199	11,379
337		Transportation Equipment	392	-	-	INT_STD_Plant	-	-
338		Stores Equipment	393	-	-	INT_STD_Plant	-	-
339		Tools - Shop & Garage Equip.	394	54,494	-	INT_STD_Plant	5,504	1,200
340		Laboratory Equipment	395	-	-	INT_STD_Plant	-	-
341		Power Operated Equipment	396	-	-	INT_STD_Plant	-	-
342		Communications Equipment	397	88,104	-	INT_STD_Plant	8,898	1,940
343		Communications Equipment - ERTs	397.3	14,386	-	Distribution	-	-
344		Miscellaneous Equipment	398	96	-	INT_STD_Plant	10	2
345		RWIP		-	-	-	-	-
346		Subtotal - General Plant		1,024,310	-	102,002	22,236	900,072
347					-			
348		Amortization Expense			-			
349		Amortization Expense		-	-	-	-	-
350					-			
351		DEPRECIATION AND AMORTIZATION EXPENSE		9,563,551	-	758,715	162,916	8,641,919
352					-			
353		H TAXES			-			
354					-			
355		Taxes Other Than Income & Revenue			-			
356		Property		1,496,634	-	INT_Plant	149,122	32,507
357		Franchise		2,706,128	-	INT_Plant	269,633	58,778
358		Payroll		708,216	-	INT_Labor	30,163	1,108
359		Regulatory Fee		147,230	-	INT_RevReq	11,490	2,673
360		Other		113,633	-	INT_Plant	11,322	2,468
361		Subtotal - Taxes Other Than Income		5,171,841	-	471,730	97,534	4,602,577

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

				INTERNAL	Function 1	Function 2	Function 3	
		FERC		ALLOCATOR				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
362				-				
363	Income & Revenue Taxes			-				
364	Federal Income Taxes		1,074,020	-	INT_RevReq	83,816.68	19,498	970,706
365	State Income Taxes		-	-	INT_RevReq	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-
368	Subtotal - Income Taxes		1,074,020	-		83,817	19,498	970,706
369				-				
370	TOTAL TAXES		6,245,861	-		555,547	117,032	5,573,282
371				-				
372	I REVENUES			-				
373				-		8%	2%	90%
374	Sales & Transportation Operating Margin		41,397,485	-	INT_RevReq	3,230,664	751,545	37,415,276
375	Revenue Credit		239,628	-	INT_RevReq	18,701	4,350	216,577
376	Reconnect Charges		54,400	-	Distribution	-	-	54,400
377	Forfeited Discounts		90,177	-	INT_RevReq	7,037	1,637	81,503
378	Automated Payment Charge		5,951	-	INT_RevReq	464	108	5,378
379	Return Check		11,658	-	INT_RevReq	910	212	10,536
380	Field Collection		33,220	-	Distribution	-	-	33,220
381	Meter Rentals		19,365	-	Distribution	-	-	19,365
382	Utility Property Rental		21,689	-	Distribution	-	-	21,689
383	Miscellaneous		2,745	-	INT_RevReq	214	50	2,481
384	Subtotal -Revenue		41,876,318	-		3,257,991	757,902	37,860,425
385				-				
386	TOTAL REVENUES		41,876,318	-		3,257,991	757,902	37,860,425
387				-				
388	NET INCOME		7,932,956	-		995,845	391,632	6,545,478
389				-				
390	J LABOR BALANCE			-				
391				-				
392	Underground Storage Expense			-				
393	Wells Expense	816	39	-	Storage	39	-	-
394	Compressor Station Expenses	818	1,756	-	Storage	1,756	-	-
395	Meas/Reg Station Expenses	820	187,209	-	Storage	187,209	-	-
396	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Storage	2,678	-	-
397	Purification Expense	821	71	-	Storage	71	-	-
398	Subtotal - Operations Expenses		191,754	-		191,754	-	-
399	Maint. of Reservoirs and Wells	832	18,020	-	Storage	18,020	-	-
400	Maint. of Compressor Station Equipment	834	-	-	Storage	-	-	-
401	Subtotal - Maint. Expenses		18,020	-		18,020	-	-
402	Subtotal - Production Expense		209,774	-		209,774	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

					Function 1	Function 2	Function 3	
	FERC		INTERNAL					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
403				-				
404	Other Storage Expense			-				
405	Supervision and Engineering	840	4,183	-	Storage	4,183	-	-
406	Supervision and Engineering - Direct	840-D	6,677	-	Storage	6,677	-	-
407	Supervision and Engineering	844	124,649	-	Storage	124,649	-	-
408	Supervision and Engineering - Direct	844-D	6,677	-	Storage	6,677	-	-
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	Storage	-	-	-
410	Subtotal - Operations Expense		142,186	-		142,186	-	-
411			-	-	Storage	-	-	-
412	Supervision and Engineering	847	89,201	-	Storage	89,201	-	-
413	Subtotal - Maintenance Expense		89,201	-		89,201	-	-
414	Subtotal - Storage Expense		231,386	-		231,386	-	-
415			-	-				
416	Transmission Expenses			-				
417	Mains Expense	856	36,235	-	INT_Trans_Plant	23,629	12,605	-
418	Subtotal - Operations Expense		36,235	-		23,629	12,605	-
419	Maint. of Mains	863	1,746	-	INT_Trans_Plant	1,139	607	-
420	Subtotal - Maint. Expense		1,746	-		1,139	607	-
421	Subtotal - Transmission Expense		37,981	-		24,768	13,213	-
422			-	-				
423	Distribution Expenses			-				
424	Operation Supervision & Engineering	870	71,284	-	INT_Dist_Labor	-	-	71,284
425	Operation Supervision & Engineering - Direct	870-D	198,387	-	Distribution	-	-	198,387
426	Distribution Load Dispatching	871	-	-				
427	Mains and Services Expenses	874	833,628	-	INT_Mains&Services	-	-	833,628
428	Meas. & Reg. Station Expenses	875	7,588	-	Distribution	-	-	7,588
429	Meas. & Reg. Station Expenses - City Gate	877	25,804	-	Distribution	-	-	25,804
430	Meter & House Regulator Expenses	878	592,504	-	INT_Meters&Regulators	-	-	592,504
431	Customer Installations Expenses	879	1,066,167	-	INT_Installs	-	-	1,066,167
432	Other Expenses	880	170,072	-	INT_Dist_O&M	-	-	170,072
433	Rents	881	-	-	INT_Dist_Plant	-	-	-
434	Subtotal - Operating Expense		2,965,435	-				2,965,435
435	Supervision and Engineering	885	318,871	-	INT_Dist_Labor	-	-	318,871
436	Maint. of Mains	887	112,304	-	INT_Mains_Plant	-	-	112,304
437	Maint. of Meas. & Reg. Station Expenses-General	889	99,145	-	Distribution	-	-	99,145
438	Maint. of Meas. & Reg. Station Expenses-City Gate	891	9,569	-	Distribution	-	-	9,569
439	Maint. of Services	892	40,957	-	Distribution	-	-	40,957
440	Maint. of Meters & House Regulators	893	244,764	-	INT_Meters&Regulators	-	-	244,764
441	Maint. of Other Equipment	894	1,979	-	INT_Dist_Plant	-	-	1,979
442	Subtotal - Maintenance Expense		827,589	-				827,589
443	Subtotal - Distribution Expense		3,793,024	-				3,793,024

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

					Function 1	Function 2	Function 3
	FERC	INTERNAL					
1	ACCOUNT DESCRIPTION	ALLOCATOR	ACCOUNT BALANCE	REFERENCE	Storage	Transmission	Distribution
444				-			
445	OPERATING AND MAINTENANCE EXPENSES			-			
446				-			
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-			
448				-			
449	Customer Accounts Expense			-			
450	Supervision	901	191,418	-	Distribution	-	191,418
451	Meter Reading Expenses	902	92,310	-	Distribution	-	92,310
452	Customer Records & Collection Expense	903	1,352,106	-	Distribution	-	1,352,106
453	Customer Records & Collection Expense - Direct	903-D	30,596	-	Distribution	-	30,596
454	Uncollectible Accounts	904	-	-	Distribution	-	-
455	Subtotal - Customer Accounts Expense		1,666,430	-	-	-	1,666,430
456				-			
457	Customer Service & Information Expense			-			
458	Supervision	907	-	-	INT_908-910	-	-
459	Customer Assistance Expenses	908	148,464	-	Distribution	-	148,464
460	Customer Assistance Expenses - Direct	908-D	6,451	-	Distribution	-	6,451
461	Information, Instructional Advertising	909	91,122	-	Distribution	-	91,122
462	Misc Demand Serv & Inform Expen	910	17,581	-	Distribution	-	17,581
463	Subtotal - Customer Service & Information Expense		263,619	-	-	-	263,619
464				-			
465	Sales Expense			-			
466	Supervision	911	17,408	-	Distribution	-	17,408
467	Demonstrating & Selling Expenses	912	71,442	-	Distribution	-	71,442
468	Advertising Expenses	913	7,794	-	Distribution	-	7,794
469	Miscellaneous Sales Expenses	916	-	-	Distribution	-	-
470	Subtotal - Sales Expense		96,644	-	-	-	96,644
471				-			
472				-			
473				-			
474	ADMINISTRATIVE AND GENERAL EXPENSE			-			
475				-			
476	Office Supplies & Expenses	921	4,815,274	-	Distribution	-	4,815,274
477	Office Supplies & Expenses - Direct	921-D	119,309	-	Distribution	-	119,309
478	Admin Expenses Transferred-Credit	922	(864,283)	-	INT_Labor	(36,810)	(826,121)
479	Property Insurance	924	-	-	INT_STD_Plant	-	-
480	Injuries and Damages	925	-	-	INT_Labor	-	-
481	Employee Pensions and Benefits	926	353,703	-	INT_Labor	15,064	338,086
482	Miscellaneous General Expenses	930	910	-	INT_O&M	122	779
483	Rents	931	-	-	INT_STD_Plant	-	-
484	Maintenance of General Plant	935	212,616	-	INT_STD_Plant	21,474	186,461
485	Subtotal - Administrative and General Expense		4,637,530	-	(149)	3,891	4,633,788
486				-			
487	ADMINISTRATIVE AND GENERAL EXPENSE		10,936,388	Labor	465,780	17,104	10,453,504

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

				INTERNAL	Function 1	Function 2	Function 3	
		FERC		ALLOCATOR				
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Transmission	Distribution
488				-				
489				-				
490	K REVENUE REQUIREMENT SUMMARY			-				
491				-				
492	PLANT IN SERVICE			-				
493	Intangible Plant		12,189,448	-		812,073	177,026	11,200,349
494	Production Plant		9,884,853	-		9,884,853	-	-
495	Storage Plant		8,682,698	-		8,682,698	-	-
496	Transmission Plant		19,675,586	-		12,830,948	6,844,638	-
497	Distribution Plant		272,635,197	-		-	-	272,635,197
498	General Plant		24,138,283	-		2,384,377	519,776	21,234,130
499	Subtotal - Plant in Service		347,206,064	-		34,594,948	7,541,440	305,069,676
500				-				
501	ACCUMULATED DEPRECIATION			-				
502	Intangible Plant		(7,140,269)	-		(302,109)	(65,858)	(6,772,302)
503	Production Plant		(5,249,415)	-		(5,249,415)	-	-
504	Storage Plant		(3,136,766)	-		(3,136,766)	-	-
505	Transmission Plant		(5,239,361)	-		(5,085,591)	(153,770)	-
506	Distribution Plant		(110,420,687)	-		-	-	(110,420,687)
507	General Plant		(5,714,597)	-		(543,217)	(118,417)	(5,052,963)
508	Subtotal - Accumulated Depreciation		(136,901,095)	-		(14,317,098)	(338,045)	(122,245,952)
509				-				
510	OTHER RATEBASE ITEMS		(23,826,026)	-		(686,867)	(549,098)	(22,590,061)
511				-				
512	TOTAL RATEBASE		186,478,943	-		19,590,983	6,654,297	160,233,663
513				-				
514	RETURN ON RATEBASE		14,226,464	-		1,494,594.54	507,656	12,224,214
515				-				
516	EXPENSES			-				
517	Production Expenses		361,399	-		361,399	-	-
518	Storage Expense		321,081	-		321,081	-	-
519	Transmission Expenses		155,022	-		101,094	53,928	-
520	Distribution Expenses		4,986,651	-		-	-	4,986,651
521	Customer Accounts Expense		2,389,851	-		-	-	2,389,851
522	Customer Service & Information Expense		646,080	-		-	-	646,080
523	Sales Expense		188,260	-		-	-	188,260
524	Administrative and General Expense		9,085,605	-		164,309	32,393	8,888,903
525	Depreciation and Amortization Expense		9,563,551	-		758,715	162,916	8,641,919
526	Taxes Other Than Income & Rev		5,171,841	-		471,730	97,534	4,602,577
527	Income and Revenue Taxes		1,074,020	-		83,817	19,498	970,706
528	Subtotal - Expenses		33,943,362	-		2,262,145	366,270	31,314,947

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Functionalization

				INTERNAL		Function 1	Function 2	Function 3
1	ACCOUNT DESCRIPTION	FERC	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Storage	Transmission	Distribution
529		ACCOUNT		REFERENCE				
529								
530	REVENUE		41,876,318	-		3,257,991	757,902	37,860,425
531								
532	NET INCOME		7,932,956	-		995,845	391,632	6,545,478
533								
534	REVENUE EXCESS (DEFICIENCY)		(6,293,508)	-		(498,749)	(116,023)	(5,678,735)
535								
536	REVENUE GROSS UP			-				
537	Federal Income Tax		1,672,958	-	INT_Revenue_Deficiency	132,579	30,842	1,509,537
538	Revenue Tax		336,804	-	INT_Revenue_Deficiency	26,691	6,209	303,904
539	Uncollectible		8,774	-	INT_Revenue_Deficiency	695	162	7,917
540	Subtotal - Revenue Gross Up		2,018,535	-		159,965	37,213	1,821,358
541				-				
542	GROSS REVENUE EXCESS (DEFICIENCY)		(8,312,043)	-		(658,715)	(153,236)	(7,500,093)
543								
544	TOTAL REVENUE REQUIREMENT		50,188,361	RevReq		3,916,705	911,138	45,360,518
545	REVENUE REQUIREMENTS FROM LAST RUN		50,188,361	-		3,916,705	911,138	45,360,518
546	DIFFERENCE		-	-		-	-	0
547				-				
548	CUSTOM INTERNAL ALLOCATOR			-				
549				-				
550	Storage, Transmission, Distribution Plant		310,878,333	STD_Plant		31,398,499	6,844,638	272,635,197
551	Mais and Services Plant		242,338,258	Mains&Services		0	0	242,338,258
552	Meters and Regulators Plant		24,914,840	Meters&Regulators		0	0	24,914,840
553	Revenue Deficiency		8,312,043	Revenue_Deficiency		658,715	153,236	7,500,093
554	Income before income taxes		14,178,817	Income b/f Taxes		1,551,392	508,665	12,118,761
555	Distribution Labor excluding Supervision		3,204,481	Dist_Labor		0	0	3,204,481

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
2									
3	A PLANT IN SERVICE								
4									
5	Intangible Plant								
6	Organizational Expense	301	322	-	INT_STD_Plant	33	33	-	-
7	Franchise & Consents	302	125	-	INT_STD_Plant	13	13	-	-
8	Misc. Intangible Plant - Software	303.1	8,039,935	-	INT_STD_Plant	812,028	812,028	-	-
9	Misc. Intangible Plant - CIS	303.2	3,610,056	-	Customer	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	462,800	-	Customer	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	76,211	-	Customer	-	-	-	-
12	Subtotal - Intangible Plant		12,189,448	-		812,073	812,073	-	-
13				-					
14	Storage Plant								
15	Land and Land Rights	350	22,525	-	Demand	22,525	22,525.32	-	-
16	Structures and Improvements	351	802,930	-	Demand	802,930	802,930	-	-
17	Wells-Well Equipment	352	4,133,258	-	Demand	4,133,258	4,133,258	-	-
18	Lines	353	684,332	-	Demand	684,332	684,332	-	-
19	Compressor Station Equipment - Other	354	3,266,933	-	Demand	3,266,933	3,266,933	-	-
20	M&R Equipment-Meters & Gauges	355	771,910	-	Demand	771,910	771,910	-	-
21	Purification Equipment	356	32,995	-	Demand	32,995	32,995	-	-
22	Other Equipment	357	169,969	-	Demand	169,969	169,969	-	-
23	Subtotal - Storage Plant		9,884,853	Storage_Plant		9,884,853	9,884,853	-	-
24				-					
25	Liquified Natural Gas Plant								
26	Land and Land Rights	360	75,736	-	Demand	75,736	75,736	-	-
27	Structures and Improvements	361	1,983,612	-	Demand	1,983,612	1,983,612	-	-
28	Gas Holders	362	1,217,452	-	Demand	1,217,452	1,217,452	-	-
29	Liquefaction Equipment	363.1	1,892,172	-	Demand	1,892,172	1,892,172	-	-
30	Vaporizing Equipment	363.2	1,316,843	-	Demand	1,316,843	1,316,843	-	-
31	Compressor Equipment	363.3	474,805	-	Demand	474,805	474,805	-	-
32	Measuring & Regulating Equipment	363.4	1,297,132	-	Demand	1,297,132	1,297,132	-	-
33	CNG Refueling Facilities	363.5	342,050	-	Demand	342,050	342,050	-	-
34	LNG Refueling Facilities	363.6	82,895	-	Demand	82,895	82,895	-	-
35	Subtotal - LNG Plant		8,682,698	Storage_Plant		8,682,698	8,682,698	-	-
36				-					
37	Transmission Plant								
38	Land & Land Rights	365	-	-		-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-
40	Transmission Mains	367	6,844,638	-	Demand	-	-	-	-
41	Storage Transmission Mains	367.2	12,830,948	-	Demand	12,830,948	12,830,948	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-
44	Subtotal - Transmission Plant		19,675,586	Trans_Plant		12,830,948	12,830,948	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1							
				INTERNAL							
				ALLOCATOR							
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer		
1	ACCOUNT DESCRIPTION	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer		
45				-							
46	Distribution Plant			-							
47	Land	374.1	10,389	-	INT_Dist_Plant	-	-	-	-		
48	Land Rights	374.2	27,679	-	INT_Dist_Plant	-	-	-	-		
49	Structures and Improvements	375	1,366,086	-	INT_Dist_Plant	-	-	-	-		
50	Mains < 4"	376.11	81,868,168	Mains_Plant	Demand	-	-	-	-		
51	Mains 4" & >	376.12	88,784,104	Mains_Plant	Demand	-	-	-	-		
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	-	Demand	-	-	-	-		
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	-	Demand	-	-	-	-		
54	Services	380	71,685,986	-	Customer	-	-	-	-		
55	Meters	381	10,827,887	-	Customer	-	-	-	-		
56	ERTs	381.2	6,833,755	-	Customer	-	-	-	-		
57	Meter Installations	382	6,222,506	Installs	Customer	-	-	-	-		
58	ERT Installations	382.2	931,966	Installs	Customer	-	-	-	-		
59	House Regulators	383	98,727	-	Customer	-	-	-	-		
60	Calorimeters @ Gate Stations	387.2	26,630	-	Commodity	-	-	-	-		
61	Subtotal - Distribution Plant		272,635,197	Dist_Plant		-	-	-	-		
62				-							
63	General Plant			-							
64	Land	389	1,971,164	-	INT_STD_Plant	199,086	199,086	-	-		
65	Structures and Improvements	390	5,928,241	-	INT_STD_Plant	598,748	598,748	-	-		
66	Source Control Plant	390.1	2,160,090	-	INT_STD_Plant	218,168	218,168	-	-		
67	Office Furniture and Equipment	391.1	1,282,340	-	INT_STD_Plant	129,515	129,515	-	-		
68	Computers	391.2	3,303,368	-	INT_STD_Plant	333,638	333,638	-	-		
69	Transportation Equipment	392	4,794,966	-	INT_STD_Plant	484,288	484,288	-	-		
70	Stores Equipment	393	13,385	-	INT_STD_Plant	1,352	1,352	-	-		
71	Tools - Shop & Garage Equip.	394	1,362,359	-	INT_STD_Plant	137,597	137,597	-	-		
72	Laboratory Equipment	395	7,656	-	INT_STD_Plant	773	773	-	-		
73	Power Operated Equipment	396	1,173,343	-	INT_STD_Plant	118,507	118,507	-	-		
74	Communications Equipment	397	1,589,885	-	INT_STD_Plant	160,577	160,577	-	-		
75	Communications Equipment - ERTs	397.3	530,434	-	Customer	-	-	-	-		
76	Miscellaneous Equipment	398	21,052	-	INT_STD_Plant	2,126	2,126	-	-		
77	RWIP		-	-	0	-	-	-	-		
78	Subtotal - General Plant		24,138,283	-		2,384,377	2,384,377	-	-		
79				-							
80	TOTAL PLANT IN SERVICE		347,206,064	Plant		34,594,948	34,594,948	-	-		

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
81				-					
82	B ACCUMULATED DEPRECIATION			-					
83				-					
84	Intangible Plant			-					
85	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-
86	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(2,991,203)	-	INT_STD_Plant	(302,109)	(302,109)	-	-
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	-	Customer	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	-	Customer	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	-	Customer	-	-	-	-
91	Subtotal - Intangible Plant		(7,140,269)	-		(302,109)	(302,109)	-	-
92				-					
93	Storage Plant			-					
94	Land and Land Rights	350	(3,036)	-	Demand	(3,036)	(3,036.28)	-	-
95	Structures and Improvements	351	(294,086)	-	Demand	(294,086)	(294,086)	-	-
96	Wells-Well Equipment	352	(2,047,558)	-	Demand	(2,047,558)	(2,047,558)	-	-
97	Lines	353	(334,465)	-	Demand	(334,465)	(334,465)	-	-
98	Compressor Station Equipment - Other	354	(1,973,764)	-	Demand	(1,973,764)	(1,973,764)	-	-
99	M&R Equipment-Meters & Gauges	355	(481,810)	-	Demand	(481,810)	(481,810)	-	-
100	Purification Equipment	356	(24,420)	-	Demand	(24,420)	(24,420)	-	-
101	Other Equipment	357	(90,275)	-	Demand	(90,275)	(90,275)	-	-
102	Subtotal - Storage Plant		(5,249,415)	-		(5,249,415)	(5,249,415)	-	-
103				-					
104	Liquified Natural Gas Plant			-					
105	Land and Land Rights	360	-	-	Demand	-	-	-	-
106	Structures and Improvements	361	(519,537)	-	Demand	(519,537)	(519,537)	-	-
107	Gas Holders	362	(849,001)	-	Demand	(849,001)	(849,001)	-	-
108	Liquefaction Equipment	363.1	(1,019,009)	-	Demand	(1,019,009)	(1,019,009)	-	-
109	Vaporizing Equipment	363.2	(339,211)	-	Demand	(339,211)	(339,211)	-	-
110	Compressor Equipment	363.3	(84,579)	-	Demand	(84,579)	(84,579)	-	-
111	Measuring & Regulating Equipment	363.4	(85,572)	-	Demand	(85,572)	(85,572)	-	-
112	CNG Refueling Facilities	363.5	(156,962)	-	Demand	(156,962)	(156,962)	-	-
113	LNG Refueling Facilities	363.6	(82,895)	-	Demand	(82,895)	(82,895)	-	-
114	Subtotal - LNG Plant		(3,136,766)	-		(3,136,766)	(3,136,766)	-	-
115				-					
116	Transmission Plant			-					
117	Land & Land Rights	365	-	-		-	-	-	-
118	Structures & Improvements	366	-	-		-	-	-	-
119	Transmission Mains	367	(153,770)	-	Demand	-	-	-	-
120	Storage Transmission Mains	367.2	(5,085,591)	-	Demand	(5,085,591)	(5,085,591)	-	-
121	Compressor Station Equipment	368	-	-		-	-	-	-
122	M&R Station Equipment	369	-	-		-	-	-	-
123	Subtotal - Transmission Plant		(5,239,361)	-		(5,085,591)	(5,085,591)	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1							
				INTERNAL							
				ALLOCATOR							
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer		
124				-							
125	Distribution Plant			-							
126	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-	-
127	Land Rights	374.2	(23,078)	-	INT_Dist_Plant	-	-	-	-	-	-
128	Structures and Improvements	375	(38,405)	-	INT_Dist_Plant	-	-	-	-	-	-
129	Mains < 4"	376.11	(38,152,922)	-	Demand	-	-	-	-	-	-
130	Mains 4" & >	376.12	(27,819,317)	-	Demand	-	-	-	-	-	-
131	Meas. & Reg. Station Equip.- Gen.	378	(895,710)	-	Demand	-	-	-	-	-	-
132	Meas. & Reg. Station Equip.- City Gate	379	(760,463)	-	Demand	-	-	-	-	-	-
133	Services	380	(33,607,645)	-	Customer	-	-	-	-	-	-
134	Meters	381	(2,761,939)	-	Customer	-	-	-	-	-	-
135	ERTs	381.2	(4,370,382)	-	Customer	-	-	-	-	-	-
136	Meter Installations	382	(1,273,615)	-	Customer	-	-	-	-	-	-
137	ERT Installations	382.2	(680,212)	-	Customer	-	-	-	-	-	-
138	House Regulators	383	(10,370)	-	Customer	-	-	-	-	-	-
139	Calorimeters @ Gate Stations	387.2	(26,630)	-	Commodity	-	-	-	-	-	-
140	Subtotal - Distribution Plant		(110,420,687)	-		-	-	-	-	-	-
141				-							
142	General Plant			-							
143	Land	389	(80,061)	-	INT_STD_Plant	(8,086)	(8,086)	-	-	-	-
144	Structures and Improvements	390	(995,214)	-	INT_STD_Plant	(100,516)	(100,516)	-	-	-	-
145	Source Control Plant	390.1	(506,965)	-	INT_STD_Plant	(51,203)	(51,203)	-	-	-	-
146	Office Furniture and Equipment	391.1	(946,077)	-	INT_STD_Plant	(95,553)	(95,553)	-	-	-	-
147	Computers	391.2	(1,969,056)	-	INT_STD_Plant	(198,873)	(198,873)	-	-	-	-
148	Transportation Equipment	392	(1,129,774)	-	INT_STD_Plant	(114,106)	(114,106)	-	-	-	-
149	Stores Equipment	393	(13,385)	-	INT_STD_Plant	(1,352)	(1,352)	-	-	-	-
150	Tools - Shop & Garage Equip.	394	(495,765)	-	INT_STD_Plant	(50,072)	(50,072)	-	-	-	-
151	Laboratory Equipment	395	(7,656)	-	INT_STD_Plant	(773)	(773)	-	-	-	-
152	Power Operated Equipment	396	(310,407)	-	INT_STD_Plant	(31,351)	(31,351)	-	-	-	-
153	Communications Equipment	397	(390,114)	-	INT_STD_Plant	(39,401)	(39,401)	-	-	-	-
154	Communications Equipment - ERTs	397.3	(336,174)	-	Customer	-	-	-	-	-	-
155	Miscellaneous Equipment	398	(20,094)	-	INT_STD_Plant	(2,029)	(2,029)	-	-	-	-
156	RWIP		1,486,146	-	INT_STD_Plant	150,100	150,100	-	-	-	-
157	Subtotal - General Plant		(5,714,597)	-		(543,217)	(543,217)	-	-	-	-
158				-							
159	TOTAL ACCUMULATED DEPRECIATION		(136,901,095)	-		(14,317,098)	(14,317,098)	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
160				-					
161	C OTHER RATEBASE ITEMS			-					
162	Storage Gas		1,832,015	-	Commodity	1,832,015	-	1,832,015	-
163	Customer Advances		(718,437)	-	INT_Dist_Plant	-	-	-	-
164	Leashold Improvements		23,593	-	INT_STD_Plant	2,383	2,383	-	-
165	Deferred Taxes		(37,774,390)	-	INT_STD_Plant	(3,815,187)	(3,815,187)	-	-
166	Working Capital		12,717,540	-	INT_STD_Plant	1,284,463	1,284,463	-	-
167	Other		93,653	-	INT_STD_Plant	9,459	9,459	-	-
168	Subtotal - Other Ratebase Items		(23,826,026)	-		(686,867)	(2,518,883)	1,832,015	-
169				-					
170	TOTAL RATEBASE		186,478,943	-		19,590,983	17,758,967	1,832,015	-
171				-					
172	D OPERATING AND MAINTENANCE EXPENSES			-					
173				-					
174	Underground Storage Expense			-					
175	Wells Expense	816	30,403	-	Demand	30,403	30,403	-	-
176	Compressor Station Expenses	818	7,615	-	Commodity	7,615	-	7,615	-
177	Meas/Reg Station Expenses	820	269,604	-	Demand	269,604	269,604	-	-
178	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Commodity	2,678	-	2,678	-
179	Purification Expense	821	2,138	-	Commodity	2,138	-	2,138	-
180	Subtotal - Operations Expenses		312,438	-		312,438	300,007	12,431	-
181	Maint. of Reservoirs and Wells	832	24,741	-	Demand	24,741	24,741	-	-
182	Maint. of Compressor Station Equipment	834	24,220	-	Demand	24,220	24,220	-	-
183	Subtotal - Maint. Expenses		48,961	-		48,961	48,961	-	-
184	Subtotal - Production Expense		361,399	-		361,399	348,968	12,431	-
185				-					
186	Other Storage Expense			-					
187	Supervision and Engineering	840	11,252	-	Demand	11,252	11,252	-	-
188	Supervision and Engineering - Direct	840-D	6,677	-	Demand	6,677	6,677	-	-
189	Supervision and Engineering	844	190,478	-	Demand	190,478	190,478	-	-
190	Supervision and Engineering - Direct	844-D	6,677	-	Demand	6,677	6,677	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	(10,479)	-	Demand	(10,479)	(10,479)	-	-
192	Subtotal - Operations Expense		204,604	-		204,604	204,604	-	-
193			-	-	Demand	-	-	-	-
194	Supervision and Engineering	847	116,477	-	Demand	116,477	116,477	-	-
195	Subtotal - Maintenance Expense		116,477	-		116,477	116,477	-	-
196	Subtotal - Storage Expense		321,081	-		321,081	321,081	-	-
197				-					
198	Transmission Expenses			-					
199	Mains Expense	856	136,387	-	INT_Trans_Plant	88,941	88,941	-	-
200	Subtotal - Operations Expense		136,387	-		88,941	88,941	-	-
201	Maint. of Mains	863	18,635	-	INT_Trans_Plant	12,152	12,152	-	-
202	Subtotal - Maint. Expense		18,635	-		12,152	12,152	-	-
203	Subtotal - Transmission Expense		155,022	-		101,094	101,094	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
204				-					
205	Distribution Expenses			-					
206	Operation Supervision & Engineering	870	104,346	-	INT_Dist_Labor	-	-	-	-
207	Operation Supervision & Engineering - Direct	870-D	198,387	-	Customer	-	-	-	-
208	Distribution Load Dispatching	871	-	-		-	-	-	-
209	Mains and Services Expenses	874	1,505,786	-	INT_Mains&Services	-	-	-	-
210	Meas. & Reg. Station Expenses	875	20,985	-	Demand	-	-	-	-
211	Meas. & Reg. Station Expenses - City Gate	877	43,949	-	Demand	-	-	-	-
212	Meter & House Regulator Expenses	878	670,318	-	INT_Meters&Regulators	-	-	-	-
213	Customer Installations Expenses	879	1,229,188	-	INT_Installs	-	-	-	-
214	Other Expenses	880	182,681	-	INT_Dist_O&M	-	-	-	-
215	Rents	881	31,096	-	INT_Dist_Plant	-	-	-	-
216	Subtotal - Operating Expense		3,986,737	-		-	-	-	-
217	Supervision and Engineering	885	345,666	-	INT_Dist_Labor	-	-	-	-
218	Maint. of Mains	887	167,431	-	INT_Mains_Plant	-	-	-	-
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	136,348	-	Demand	-	-	-	-
220	Maint. of Meas. & Reg. Station Expenses-City	891	14,444	-	Demand	-	-	-	-
221	Maint. of Services	892	51,255	-	Customer	-	-	-	-
222	Maint. of Meters & House Regulators	893	282,484	-	INT_Meters&Regulators	-	-	-	-
223	Maint. of Other Equipment	894	2,286	-	INT_Dist_Plant	-	-	-	-
224	Subtotal - Maintenance Expense		999,914	-		-	-	-	-
225	Subtotal - Distribution Expense		4,986,651	Dist_O&M		-	-	-	-
226				-					
227	OPERATING AND MAINTENANCE EXPENSES		5,824,153	O&M		783,574	771,143	12,431	-
228				-					
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENSES			-					
230				-					
231	Customer Accounts Expense			-					
232	Supervision	901	191,745	-	Customer	-	-	-	-
233	Meter Reading Expenses	902	99,320	-	Customer	-	-	-	-
234	Customer Records & Collection Expense	903	1,992,548	-	Customer	-	-	-	-
235	Customer Records & Collection Expense - Direct	903-D	30,596	-	Customer	-	-	-	-
236	Uncollectible Accounts	904	75,642	-	Customer	-	-	-	-
237	Subtotal - Customer Accounts Expense		2,389,851	-		-	-	-	-
238				-					
239	Customer Service & Information Expense			-					
240	Supervision	907	304	-	INT_908-910	-	-	-	-
241	Customer Assistance Expenses	908	272,111	908-910	Customer	-	-	-	-
242	Customer Assistance Expenses - Direct	908-D	6,451	908-910	Customer	-	-	-	-
243	Information, Instructional Advertising	909	339,347	908-910	Customer	-	-	-	-
244	Misc Demand Serv & Inform Expen	910	27,867	908-910	Customer	-	-	-	-
245	Subtotal - Customer Service & Information Exp		646,080	-		-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 1

	FERC	INTERNAL							
	ACCOUNT	ALLOCATOR	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION								
246				-					
247	Sales Expense			-					
248	Supervision	911	18,158	-	Customer	-	-	-	-
249	Demonstrating & Selling Expenses	912	119,650	912-913	Customer	-	-	-	-
250	Advertising Expenses	913	50,451	912-913	Customer	-	-	-	-
251	Miscellaneous Sales Expenses	916	-	-	Customer	-	-	-	-
252	Subtotal - Sales Expense		188,260	-		-	-	-	-
253				-					
254	ACCOUNTS AND SERVICE EXPENSE		3,224,191	-		-	-	-	-
255				-					
256	F ADMINISTRATIVE AND GENERAL EXPENSE			-					
257				-					
258	Office Supplies & Expenses	921	7,746,816	-	Customer	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	119,309	-	Customer	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(2,526,442)	-	INT_Labor	(107,601)	(106,606)	(995)	-
261	Property Insurance	924	392,078	-	INT_STD_Plant	39,600	39,600	-	-
262	Injuries and Damages	925	30,014	-	INT_Labor	1,278	1,266	12	-
263	Employee Pensions and Benefits	926	1,999,762	-	INT_Labor	85,170	84,382	787	-
264	Miscellaneous General Expenses	930	361,745	-	INT_O&M	48,669	47,897	772	-
265	Rents	931	529,184	-	INT_STD_Plant	53,447	53,447	-	-
266	Maintenance of General Plant	935	433,138	-	INT_STD_Plant	43,747	43,747	-	-
267	Subtotal - Administrative and General Expen		9,085,605	-		164,309	163,733	577	-
268				-					
269	ADMINISTRATIVE AND GENERAL EXPENSE		9,085,605	-		164,309	163,733	577	-
270				-					
271	G DEPRECIATION AND AMORTIZATION EXPENS			-					
272				-					
273	Intangible Plant			-					
274	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-
275	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	545,108	-	INT_STD_Plant	55,055	55,055	-	-
277	Misc. Intangible Plant - CIS	303.2	-	-	Customer	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	Customer	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	-	Customer	-	-	-	-
280	Subtotal - Intangible Plant		545,108	-		55,055	55,055	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1						
				INTERNAL						
				ALLOCATOR						
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer	
281				-						
282	Storage Plant			-						
283	Land and Land Rights	350	163	-	Demand	163	163.35	-	-	
284	Structures and Improvements	351	12,044	-	Demand	12,044	12,044	-	-	
285	Wells-Well Equipment	352	64,909	-	Demand	64,909	64,909	-	-	
286	Lines	353	14,097	-	Demand	14,097	14,097	-	-	
287	Compressor Station Equipment - Other	354	57,876	-	Demand	57,876	57,876	-	-	
288	M&R Equipment-Meters & Gauges	355	17,522	-	Demand	17,522	17,522	-	-	
289	Purification Equipment	356	452	-	Demand	452	452	-	-	
290	Other Equipment	357	3,688	-	Demand	3,688	3,688	-	-	
291	Subtotal - Storage Plant		170,753	-		170,753	170,753	-	-	
292				-						
293	Liquefied Natural Gas Plant			-						
294	Land and Land Rights	360	-	-	Demand	-	-	-	-	
295	Structures and Improvements	361	82,144	-	Demand	82,144	82,144	-	-	
296	Gas Holders	362	30,484	-	Demand	30,484	30,484	-	-	
297	Liquefaction Equipment	363.1	17,625	-	Demand	17,625	17,625	-	-	
298	Vaporizing Equipment	363.2	24,417	-	Demand	24,417	24,417	-	-	
299	Compressor Equipment	363.3	34,561	-	Demand	34,561	34,561	-	-	
300	Measuring & Regulating Equipment	363.4	11,492	-	Demand	11,492	11,492	-	-	
301	CNG Refueling Facilities	363.5	8,962	-	Demand	8,962	8,962	-	-	
302	LNG Refueling Facilities	363.6	-	-	Demand	-	-	-	-	
303	Subtotal - LNG Plant		209,684	-		209,684	209,684	-	-	
304				-						
305	Transmission Plant			-						
306	Land & Land Rights	365	-	-		-	-	-	-	
307	Structures & Improvements	366	-	-		-	-	-	-	
308	Transmission Mains	367	128,679	-	Demand	-	-	-	-	
309	Storage Transmission Mains	367.2	221,221	-	Demand	221,221	221,221	-	-	
310	Compressor Station Equipment	368	-	-		-	-	-	-	
311	M&R Station Equipment	369	-	-		-	-	-	-	
312	Subtotal - Transmission Plant		349,901	-		221,221	221,221	-	-	
313				-						
314	Distribution Plant			-						
315	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	
316	Land Rights	374.2	155	-	INT_Dist_Plant	-	-	-	-	
317	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	
318	Mains < 4"	376.11	2,079,451	-	Demand	-	-	-	-	
319	Mains 4" & >	376.12	2,059,791	-	Demand	-	-	-	-	
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	-	Demand	-	-	-	-	
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	-	Demand	-	-	-	-	
322	Services	380	2,057,388	-	Customer	-	-	-	-	
323	Meters	381	241,462	-	Customer	-	-	-	-	
324	ERTs	381.2	399,775	-	Customer	-	-	-	-	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1							
				INTERNAL							
				ALLOCATOR							
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer		
325	Meter Installations	382	301,169	-	Customer	-	-	-	-	-	-
326	ERT Installations	382.2	36,347	-	Customer	-	-	-	-	-	-
327	House Regulators	383	2,883	-	Customer	-	-	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	Commodity	-	-	-	-	-	-
329	Subtotal - Distribution Plant		7,263,796	-		-	-	-	-	-	-
330				-							
331	General Plant			-							
332	Land	389	-	-	INT_STD_Plant	-	-	-	-	-	-
333	Structures and Improvements	390	260,613	-	INT_STD_Plant	26,322	26,322	-	-	-	-
334	Source Control Plant	390.1	46,442	-	INT_STD_Plant	4,691	4,691	-	-	-	-
335	Office Furniture and Equipment	391.1	43,352	-	INT_STD_Plant	4,379	4,379	-	-	-	-
336	Computers	391.2	516,823	-	INT_STD_Plant	52,199	52,199	-	-	-	-
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	54,494	-	INT_STD_Plant	5,504	5,504	-	-	-	-
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-	-
342	Communications Equipment	397	88,104	-	INT_STD_Plant	8,898	8,898	-	-	-	-
343	Communications Equipment - ERTs	397.3	14,386	-	Customer	-	-	-	-	-	-
344	Miscellaneous Equipment	398	96	-	INT_STD_Plant	10	10	-	-	-	-
345	RWIP		-	-		-	-	-	-	-	-
346	Subtotal - General Plant		1,024,310	-		102,002	102,002	-	-	-	-
347				-							
348	Amortization Expense			-							
349	Amortization Expense		-	-		-	-	-	-	-	-
350				-							
351	DEPRECIATION AND AMORTIZATION EXPENS		9,563,551	-		758,715	758,715	-	-	-	-
352				-							
353	H TAXES			-							
354				-							
355	Taxes Other Than Income & Revenue			-							
356	Property		1,496,634	-	INT_Plant	149,122	149,122	-	-	-	-
357	Franchise		2,706,128	-	INT_Plant	269,633	269,633	-	-	-	-
358	Payroll		708,216	-	INT_Labor	30,163	29,884	279	-	-	-
359	Regulatory Fee		147,230	-	INT_RevReq	11,490	11,009.56	480.28	-	-	-
360	Other		113,633	-	INT_Plant	11,322	11,322	-	-	-	-
361	Subtotal - Taxes Other Than Income		5,171,841	-		471,730	470,971	759	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1					
		FERC	INTERNAL						
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
362				-					
363	Income & Revenue Taxes			-					
364	Federal Income Taxes		1,074,020	-	INT_RevReq	83,817	80,313	3,504	-
365	State Income Taxes		-	-	INT_RevReq	-	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-	-
368	Subtotal - Income Taxes		1,074,020	-		83,817	80,313	3,504	-
369				-					
370	TOTAL TAXES		6,245,861	-		555,547	551,284	4,263	-
371				-					
372	I REVENUES			-					
373				-					
374	Sales & Transportation Operating Margin		41,397,485	-	INT_RevReq	3,230,664	3,095,620	135,044	-
375	Revenue Credit		239,628	-	INT_RevReq	18,701	17,919	782	-
376	Reconnect Charges		54,400	-	INT_RevReq	-	-	-	-
377	Forfeited Discounts		90,177	-	INT_RevReq	7,037	6,743	294	-
378	Automated Payment Charge		5,951	-	INT_RevReq	464	445	19	-
379	Return Check		11,658	-	INT_RevReq	910	872	38	-
380	Field Collection		33,220	-	INT_RevReq	-	-	-	-
381	Meter Rentals		19,365	-	INT_Dist_Plant	-	-	-	-
382	Utility Property Rental		21,689	-	INT_Dist_Plant	-	-	-	-
383	Miscellaneous		2,745	-	INT_RevReq	214	205	9	-
384	Subtotal -Revenue		41,876,318	-		3,257,991	3,121,804	136,186	-
385				-					
386	TOTAL REVENUES		41,876,318	-		3,257,991	3,121,804	136,186	-
387				-					
388	NET INCOME		7,932,956	-		995,845	876,929	118,916	-
389				-					
390	J LABOR BALANCE			-					
391				-					
392	Underground Storage Expense			-					
393	Wells Expense	816	39	-	Demand	39	39	-	-
394	Compressor Station Expenses	818	1,756	-	Commodity	1,756	-	1,756	-
395	Meas/Reg Station Expenses	820	187,209	-	Demand	187,209	187,209	-	-
396	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Commodity	2,678	-	2,678	-
397	Purification Expense	821	71	-	Commodity	71	-	71	-
398	Subtotal - Operations Expenses		191,754	-		191,754	187,248	4,505	-
399	Maint. of Reservoirs and Wells	832	18,020	-	Demand	18,020	18,020	-	-
400	Maint. of Compressor Station Equipment	834	-	-	Demand	-	-	-	-
401	Subtotal - Maint. Expenses		18,020	-		18,020	18,020	-	-
402	Subtotal - Production Expense		209,774	-		209,774	205,268	4,505	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1						
				INTERNAL						
				ALLOCATOR						
				REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer	
403				-						
404	Other Storage Expense			-						
405	Supervision and Engineering	840	4,183	-	Demand	4,183	4,183	-	-	
406	Supervision and Engineering - Direct	840-D	6,677	-	Demand	6,677	6,677	-	-	
407	Supervision and Engineering	844	124,649	-	Demand	124,649	124,649	-	-	
408	Supervision and Engineering - Direct	844-D	6,677	-	Demand	6,677	6,677	-	-	
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	Demand	-	-	-	-	
410	Subtotal - Operations Expense		142,186	-		142,186	142,186	-	-	
411			-	-	Demand	-	-	-	-	
412	Supervision and Engineering	847	89,201	-	Demand	89,201	89,201	-	-	
413	Subtotal - Maintenance Expense		89,201	-		89,201	89,201	-	-	
414	Subtotal - Storage Expense		231,386	-		231,386	231,386	-	-	
415				-						
416	Transmission Expenses			-						
417	Mains Expense	856	36,235	-	INT_Trans_Plant	23,629	23,629	-	-	
418	Subtotal - Operations Expense		36,235	-		23,629	23,629	-	-	
419	Maint. of Mains	863	1,746	-	INT_Trans_Plant	1,139	1,139	-	-	
420	Subtotal - Maint. Expense		1,746	-		1,139	1,139	-	-	
421	Subtotal - Transmission Expense		37,981	-		24,768	24,768	-	-	
422				-						
423	Distribution Expenses			-						
424	Operation Supervision & Engineering	870	71,284	-	INT_Dist_Labor	-	-	-	-	
425	Operation Supervision & Engineering - Direct	870-D	198,387	-	Customer	-	-	-	-	
426	Distribution Load Dispatching	871	-	-		-	-	-	-	
427	Mains and Services Expenses	874	833,628	-	INT_Mains&Services	-	-	-	-	
428	Meas. & Reg. Station Expenses	875	7,588	-	Demand	-	-	-	-	
429	Meas. & Reg. Station Expenses - City Gate	877	25,804	-	Demand	-	-	-	-	
430	Meter & House Regulator Expenses	878	592,504	-	INT_Meters&Regulators	-	-	-	-	
431	Customer Installations Expenses	879	1,066,167	-	INT_Installs	-	-	-	-	
432	Other Expenses	880	170,072	-	INT_Dist_O&M	-	-	-	-	
433	Rents	881	-	-	INT_Dist_Plant	-	-	-	-	
434	Subtotal - Operating Expense		2,965,435	-		-	-	-	-	
435	Supervision and Engineering	885	318,871	-	INT_Dist_Labor	-	-	-	-	
436	Maint. of Mains	887	112,304	-	INT_Mains_Plant	-	-	-	-	
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	99,145	-	Demand	-	-	-	-	
438	Maint. of Meas. & Reg. Station Expenses-City	891	9,569	-	Demand	-	-	-	-	
439	Maint. of Services	892	40,957	-	Customer	-	-	-	-	
440	Maint. of Meters & House Regulators	893	244,764	-	INT_Meters&Regulators	-	-	-	-	
441	Maint. of Other Equipment	894	1,979	-	INT_Dist_Plant	-	-	-	-	
442	Subtotal - Maintenance Expense		827,589	-		-	-	-	-	
443	Subtotal - Distribution Expense		3,793,024	-		-	-	-	-	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 1					
				INTERNAL					
				ALLOCATOR					
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Storage	Demand	Energy	Customer
444				-					
445	OPERATING AND MAINTENANCE EXPENSES			-					
446				-					
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-					
448				-					
449	Customer Accounts Expense			-					
450	Supervision	901	191,418	-	Customer	-	-	-	-
451	Meter Reading Expenses	902	92,310	-	Customer	-	-	-	-
452	Customer Records & Collection Expense	903	1,352,106	-	Customer	-	-	-	-
453	Customer Records & Collection Expense - Dir	903-D	30,596	-	Customer	-	-	-	-
454	Uncollectible Accounts	904	-	-	Customer	-	-	-	-
455	Subtotal - Customer Accounts Expense		1,666,430	-		-	-	-	-
456				-					
457	Customer Service & Information Expense			-					
458	Supervision	907	-	-	INT_908-910	-	-	-	-
459	Customer Assistance Expenses	908	148,464	-	Customer	-	-	-	-
460	Customer Assistance Expenses - Direct	908-D	6,451	-	Customer	-	-	-	-
461	Information, Instructional Advertising	909	91,122	-	Customer	-	-	-	-
462	Misc Demand Serv & Inform Expen	910	17,581	-	Customer	-	-	-	-
463	Subtotal - Customer Service & Information Exp		263,619	-		-	-	-	-
464				-					
465	Sales Expense			-					
466	Supervision	911	17,408	-	Customer	-	-	-	-
467	Demonstrating & Selling Expenses	912	71,442	-	Customer	-	-	-	-
468	Advertising Expenses	913	7,794	-	Customer	-	-	-	-
469	Miscellaneous Sales Expenses	916	-	-	Customer	-	-	-	-
470	Subtotal - Sales Expense		96,644	-		-	-	-	-
471				-					
472	ACCOUNTS AND SERVICE EXPENSE			-					
473				-					
474	ADMINISTRATIVE AND GENERAL EXPENSE			-					
475				-					
476	Office Supplies & Expenses	921	4,815,274	-	Customer	-	-	-	-
477	Office Supplies & Expenses - Direct	921-D	119,309	-	Customer	-	-	-	-
478	Admin Expenses Transferred-Credit	922	(864,283)	-	INT_Labor	(36,810)	(36,469)	(340)	-
479	Property Insurance	924	-	-	INT_STD_Plant	-	-	-	-
480	Injuries and Damages	925	-	-	INT_Labor	-	-	-	-
481	Employee Pensions and Benefits	926	353,703	-	INT_Labor	15,064	14,925	139	-
482	Miscellaneous General Expenses	930	910	-	INT_O&M	122	121	2	-
483	Rents	931	-	-	INT_STD_Plant	-	-	-	-
484	Maintenance of General Plant	935	212,616	-	INT_STD_Plant	21,474	21,474	-	-
485	Subtotal - Administrative and General Expen		4,637,530	-		(149)	50	(199)	-
486				-					
487	ADMINISTRATIVE AND GENERAL EXPENSE		10,936,388	Labor		465,780	461,473	4,306	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 1

	INTERNAL								
	FERC			INTERNAL					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Storage	Demand	Energy	Customer
488				-					
489				-					
490	K REVENUE REQUIREMENT SUMMARY			-					
491				-					
492	PLANT IN SERVICE			-					
493	Intangible Plant		12,189,448	-		812,073	812,073	-	-
494	Production Plant		9,884,853	-		9,884,853	9,884,853	-	-
495	Storage Plant		8,682,698	-		8,682,698	8,682,698	-	-
496	Transmission Plant		19,675,586	-		12,830,948	12,830,948	-	-
497	Distribution Plant		272,635,197	-		-	-	-	-
498	General Plant		24,138,283	-		2,384,377	2,384,377	-	-
499	Subtotal - Plant in Service		347,206,064	-		34,594,948	34,594,948	-	-
500				-					
501	ACCUMULATED DEPRECIATION			-					
502	Intangible Plant		(7,140,269)	-		(302,109)	(302,109)	-	-
503	Production Plant		(5,249,415)	-		(5,249,415)	(5,249,415)	-	-
504	Storage Plant		(3,136,766)	-		(3,136,766)	(3,136,766)	-	-
505	Transmission Plant		(5,239,361)	-		(5,085,591)	(5,085,591)	-	-
506	Distribution Plant		(110,420,687)	-		-	-	-	-
507	General Plant		(5,714,597)	-		(543,217)	(543,217)	-	-
508	Subtotal - Accumulated Depreciation		(136,901,095)	-		(14,317,098)	(14,317,098)	-	-
509				-					
510	OTHER RATEBASE ITEMS		(23,826,026)	-		(686,867)	(2,518,883)	1,832,015	-
511				-					
512	TOTAL RATEBASE		186,478,943	-		19,590,983	17,758,967	1,832,015	-
513				-					
514	RETURN ON RATEBASE		14,226,464	-		1,494,595	1,354,830	139,764	-
515				-					
516	EXPENSES			-					
517	Production Expenses		361,399	-		361,399	348,968	12,431	-
518	Storage Expense		321,081	-		321,081	321,081	-	-
519	Transmission Expenses		155,022	-		101,094	101,094	-	-
520	Distribution Expenses		4,986,651	-		-	-	-	-
521	Customer Accounts Expense		2,389,851	-		-	-	-	-
522	Customer Service & Information Expense		646,080	-		-	-	-	-
523	Sales Expense		188,260	-		-	-	-	-
524	Administrative and General Expense		9,085,605	-		164,309	163,733	577	-
525	Depreciation and Amortization Expense		9,563,551	-		758,715	758,715	-	-
526	Taxes Other Than Income & Rev		5,171,841	-		471,730	470,971	759	-
527	Income and Revenue Taxes		1,074,020	-		83,817	80,313	3,504	-
528	Subtotal - Expenses		33,943,362	-		2,262,145	2,244,875	17,270	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 1

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	INTERNAL ALLOCATOR	Storage	Demand	Energy	Customer
529				-				
530	REVENUE			-	3,257,991	3,121,804	136,186	-
531								
532	NET INCOME			-	995,845	876,929	118,916	-
533				-				
534	REVENUE EXCESS (DEFICIENCY)			-	(498,749)	(477,901)	(20,848)	-
535								
536	REVENUE GROSS UP			-				
537	Federal Income Tax			-	132,579	127,037	5,542	-
538	Revenue Tax			-	26,691	25,575	1,116	-
539	Uncollectible			-	695	666	29	-
540	Subtotal - Revenue Gross Up			-	159,965	153,279	6,687	-
541				-				
542	GROSS REVENUE EXCESS (DEFICIENCY)			-	(658,715)	(631,180)	(27,535)	-
543								
544	TOTAL REVENUE REQUIREMENT		RevReq		3,916,705	3,752,984	163,721	-
545	REVENUE REQUIREMENTS FROM LAST RUN			-	3,916,705	3,752,984	163,721	-
546	DIFFERENCE			-	-	-	-	-
547				-				
548	CUSTOM INTERNAL ALLOCATOR							
549				-				
550	Storage, Transmission, Distribution Plant		STD_Plant		31,398,499	31,398,499	0	0
551	Mais and Services Plant		Mains&Services		0	0	0	0
552	Meters and Regulators Plant		Meters&Regulators		0	0	0	0
553	Revenue Deficiency		Revenue_Deficiency		658,715	631,180	27,535	0
554	Income before income taxes		Income b/f Taxes		1,551,392	1,428,213	123,179	0
555	Distribution Labor excluding Supervision		Dist_Labor		0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

	FERC	INTERNAL							
	ACCOUNT	ALLOCATOR	ALLOCATOR	REFERENCE	Transmission	Demand	Energy	Customer	
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
2									
3	A PLANT IN SERVICE								
4									
5	Intangible Plant								
6	Organizational Expense	301	322	-	INT_STD_Plant	7	7	-	-
7	Franchise & Consents	302	125	-	INT_STD_Plant	3	3	-	-
8	Misc. Intangible Plant - Software	303.1	8,039,935	-	INT_STD_Plant	177,016	177,016	-	-
9	Misc. Intangible Plant - CIS	303.2	3,610,056	-	Customer	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	462,800	-	Customer	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	76,211	-	Customer	-	-	-	-
12	Subtotal - Intangible Plant		12,189,448	-		177,026	177,026	-	-
13				-					
14	Storage Plant								
15	Land and Land Rights	350	22,525	-	Demand	-	-	-	-
16	Structures and Improvements	351	802,930	-	Demand	-	-	-	-
17	Wells-Well Equipment	352	4,133,258	-	Demand	-	-	-	-
18	Lines	353	684,332	-	Demand	-	-	-	-
19	Compressor Station Equipment - Other	354	3,266,933	-	Demand	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	771,910	-	Demand	-	-	-	-
21	Purification Equipment	356	32,995	-	Demand	-	-	-	-
22	Other Equipment	357	169,969	-	Demand	-	-	-	-
23	Subtotal - Storage Plant		9,884,853	Storage_Plant		-	-	-	-
24				-					
25	Liquefied Natural Gas Plant								
26	Land and Land Rights	360	75,736	-	Demand	-	-	-	-
27	Structures and Improvements	361	1,983,612	-	Demand	-	-	-	-
28	Gas Holders	362	1,217,452	-	Demand	-	-	-	-
29	Liquefaction Equipment	363.1	1,892,172	-	Demand	-	-	-	-
30	Vaporizing Equipment	363.2	1,316,843	-	Demand	-	-	-	-
31	Compressor Equipment	363.3	474,805	-	Demand	-	-	-	-
32	Measuring & Regulating Equipment	363.4	1,297,132	-	Demand	-	-	-	-
33	CNG Refueling Facilities	363.5	342,050	-	Demand	-	-	-	-
34	LNG Refueling Facilities	363.6	82,895	-	Demand	-	-	-	-
35	Subtotal - LNG Plant		8,682,698	Storage_Plant		-	-	-	-
36				-					
37	Transmission Plant								
38	Land & Land Rights	365	-	-		-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-
40	Transmission Mains	367	6,844,638	-	Demand	6,844,638	6,844,638	-	-
41	Storage Transmission Mains	367.2	12,830,948	-	Demand	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-
44	Subtotal - Transmission Plant		19,675,586	Trans_Plant		6,844,638	6,844,638	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 2							
				INTERNAL							
				ALLOCATOR							
				REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer		
1	ACCOUNT DESCRIPTION	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer		
45				-							
46	Distribution Plant			-							
47	Land	374.1	10,389	-	INT_Dist_Plant	-	-	-	-		
48	Land Rights	374.2	27,679	-	INT_Dist_Plant	-	-	-	-		
49	Structures and Improvements	375	1,366,086	-	INT_Dist_Plant	-	-	-	-		
50	Mains < 4"	376.11	81,868,168	Mains_Plant	Demand	-	-	-	-		
51	Mains 4" & >	376.12	88,784,104	Mains_Plant	Demand	-	-	-	-		
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	-	Demand	-	-	-	-		
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	-	Demand	-	-	-	-		
54	Services	380	71,685,986	-	Customer	-	-	-	-		
55	Meters	381	10,827,887	-	Customer	-	-	-	-		
56	ERTs	381.2	6,833,755	-	Customer	-	-	-	-		
57	Meter Installations	382	6,222,506	Installs	Customer	-	-	-	-		
58	ERT Installations	382.2	931,966	Installs	Customer	-	-	-	-		
59	House Regulators	383	98,727	-	Customer	-	-	-	-		
60	Calorimeters @ Gate Stations	387.2	26,630	-	Commodity	-	-	-	-		
61	Subtotal - Distribution Plant		272,635,197	Dist_Plant		-	-	-	-		
62				-							
63	General Plant			-							
64	Land	389	1,971,164	-	INT_STD_Plant	43,399	43,399	-	-		
65	Structures and Improvements	390	5,928,241	-	INT_STD_Plant	130,523	130,523	-	-		
66	Source Control Plant	390.1	2,160,090	-	INT_STD_Plant	47,559	47,559	-	-		
67	Office Furniture and Equipment	391.1	1,282,340	-	INT_STD_Plant	28,233	28,233	-	-		
68	Computers	391.2	3,303,368	-	INT_STD_Plant	72,731	72,731	-	-		
69	Transportation Equipment	392	4,794,966	-	INT_STD_Plant	105,571	105,571	-	-		
70	Stores Equipment	393	13,385	-	INT_STD_Plant	295	295	-	-		
71	Tools - Shop & Garage Equip.	394	1,362,359	-	INT_STD_Plant	29,995	29,995	-	-		
72	Laboratory Equipment	395	7,656	-	INT_STD_Plant	169	169	-	-		
73	Power Operated Equipment	396	1,173,343	-	INT_STD_Plant	25,834	25,834	-	-		
74	Communications Equipment	397	1,589,885	-	INT_STD_Plant	35,005	35,005	-	-		
75	Communications Equipment - ERTs	397.3	530,434	-	Customer	-	-	-	-		
76	Miscellaneous Equipment	398	21,052	-	INT_STD_Plant	463	463	-	-		
77	RWIP		-	-	0	-	-	-	-		
78	Subtotal - General Plant		24,138,283	-		519,776	519,776	-	-		
79				-							
80	TOTAL PLANT IN SERVICE		347,206,064	Plant		7,541,440	7,541,440	-	-		

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL	Function 2				
				ALLOCATOR REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
81				-					
82	B ACCUMULATED DEPRECIATION			-					
83				-					
84	Intangible Plant			-					
85	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-
86	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(2,991,203)	-	INT_STD_Plant	(65,858)	(65,858)	-	-
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	-	Customer	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	-	Customer	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	-	Customer	-	-	-	-
91	Subtotal - Intangible Plant		(7,140,269)	-		(65,858)	(65,858)	-	-
92				-					
93	Storage Plant			-					
94	Land and Land Rights	350	(3,036)	-	Demand	-	-	-	-
95	Structures and Improvements	351	(294,086)	-	Demand	-	-	-	-
96	Wells-Well Equipment	352	(2,047,558)	-	Demand	-	-	-	-
97	Lines	353	(334,465)	-	Demand	-	-	-	-
98	Compressor Station Equipment - Other	354	(1,973,764)	-	Demand	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	(481,810)	-	Demand	-	-	-	-
100	Purification Equipment	356	(24,420)	-	Demand	-	-	-	-
101	Other Equipment	357	(90,275)	-	Demand	-	-	-	-
102	Subtotal - Storage Plant		(5,249,415)	-		-	-	-	-
103				-					
104	Liquified Natural Gas Plant			-					
105	Land and Land Rights	360	-	-	Demand	-	-	-	-
106	Structures and Improvements	361	(519,537)	-	Demand	-	-	-	-
107	Gas Holders	362	(849,001)	-	Demand	-	-	-	-
108	Liquefaction Equipment	363.1	(1,019,009)	-	Demand	-	-	-	-
109	Vaporizing Equipment	363.2	(339,211)	-	Demand	-	-	-	-
110	Compressor Equipment	363.3	(84,579)	-	Demand	-	-	-	-
111	Measuring & Regulating Equipment	363.4	(85,572)	-	Demand	-	-	-	-
112	CNG Refueling Facilities	363.5	(156,962)	-	Demand	-	-	-	-
113	LNG Refueling Facilities	363.6	(82,895)	-	Demand	-	-	-	-
114	Subtotal - LNG Plant		(3,136,766)	-		-	-	-	-
115				-					
116	Transmission Plant			-					
117	Land & Land Rights	365	-	-		-	-	-	-
118	Structures & Improvements	366	-	-		-	-	-	-
119	Transmission Mains	367	(153,770)	-	Demand	(153,770)	(153,770)	-	-
120	Storage Transmission Mains	367.2	(5,085,591)	-	Demand	-	-	-	-
121	Compressor Station Equipment	368	-	-		-	-	-	-
122	M&R Station Equipment	369	-	-		-	-	-	-
123	Subtotal - Transmission Plant		(5,239,361)	-		(153,770)	(153,770)	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 2					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR				
124				-					
125	Distribution Plant			-					
126	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-
127	Land Rights	374.2	(23,078)	-	INT_Dist_Plant	-	-	-	-
128	Structures and Improvements	375	(38,405)	-	INT_Dist_Plant	-	-	-	-
129	Mains < 4"	376.11	(38,152,922)	-	Demand	-	-	-	-
130	Mains 4" & >	376.12	(27,819,317)	-	Demand	-	-	-	-
131	Meas. & Reg. Station Equip.- Gen.	378	(895,710)	-	Demand	-	-	-	-
132	Meas. & Reg. Station Equip.- City Gate	379	(760,463)	-	Demand	-	-	-	-
133	Services	380	(33,607,645)	-	Customer	-	-	-	-
134	Meters	381	(2,761,939)	-	Customer	-	-	-	-
135	ERTs	381.2	(4,370,382)	-	Customer	-	-	-	-
136	Meter Installations	382	(1,273,615)	-	Customer	-	-	-	-
137	ERT Installations	382.2	(680,212)	-	Customer	-	-	-	-
138	House Regulators	383	(10,370)	-	Customer	-	-	-	-
139	Calorimeters @ Gate Stations	387.2	(26,630)	-	Commodity	-	-	-	-
140	Subtotal - Distribution Plant		(110,420,687)	-		-	-	-	-
141				-					
142	General Plant			-					
143	Land	389	(80,061)	-	INT_STD_Plant	(1,763)	(1,763)	-	-
144	Structures and Improvements	390	(995,214)	-	INT_STD_Plant	(21,912)	(21,912)	-	-
145	Source Control Plant	390.1	(506,965)	-	INT_STD_Plant	(11,162)	(11,162)	-	-
146	Office Furniture and Equipment	391.1	(946,077)	-	INT_STD_Plant	(20,830)	(20,830)	-	-
147	Computers	391.2	(1,969,056)	-	INT_STD_Plant	(43,353)	(43,353)	-	-
148	Transportation Equipment	392	(1,129,774)	-	INT_STD_Plant	(24,874)	(24,874)	-	-
149	Stores Equipment	393	(13,385)	-	INT_STD_Plant	(295)	(295)	-	-
150	Tools - Shop & Garage Equip.	394	(495,765)	-	INT_STD_Plant	(10,915)	(10,915)	-	-
151	Laboratory Equipment	395	(7,656)	-	INT_STD_Plant	(169)	(169)	-	-
152	Power Operated Equipment	396	(310,407)	-	INT_STD_Plant	(6,834)	(6,834)	-	-
153	Communications Equipment	397	(390,114)	-	INT_STD_Plant	(8,589)	(8,589)	-	-
154	Communications Equipment - ERTs	397.3	(336,174)	-	Customer	-	-	-	-
155	Miscellaneous Equipment	398	(20,094)	-	INT_STD_Plant	(442)	(442)	-	-
156	RWIP		1,486,146	-	INT_STD_Plant	32,721	32,721	-	-
157	Subtotal - General Plant		(5,714,597)	-		(118,417)	(118,417)	-	-
158				-					
159	TOTAL ACCUMULATED DEPRECIATION		(136,901,095)	-		(338,045)	(338,045)	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

	INTERNAL								
	FERC			INTERNAL					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Transmission	Demand	Energy	Customer
160				-					
161	C OTHER RATEBASE ITEMS			-					
162	Storage Gas		1,832,015	-	Commodity	-	-	-	-
163	Customer Advances		(718,437)	-	INT_Dist_Plant	-	-	-	-
164	Leashold Improvements		23,593	-	INT_STD_Plant	519	519	-	-
165	Deferred Taxes		(37,774,390)	-	INT_STD_Plant	(831,682)	(831,682)	-	-
166	Working Capital		12,717,540	-	INT_STD_Plant	280,003	280,003	-	-
167	Other		93,653	-	INT_STD_Plant	2,062	2,062	-	-
168	Subtotal - Other Ratebase Items		(23,826,026)	-		(549,098)	(549,098)	-	-
169				-					
170	TOTAL RATEBASE		186,478,943	-		6,654,297	6,654,297	-	-
171				-					
172	D OPERATING AND MAINTENANCE EXPENSES			-					
173				-					
174	Underground Storage Expense			-					
175	Wells Expense	816	30,403	-	Demand	-	-	-	-
176	Compressor Station Expenses	818	7,615	-	Commodity	-	-	-	-
177	Meas/Reg Station Expenses	820	269,604	-	Demand	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Commodity	-	-	-	-
179	Purification Expense	821	2,138	-	Commodity	-	-	-	-
180	Subtotal - Operations Expenses		312,438	-		-	-	-	-
181	Maint. of Reservoirs and Wells	832	24,741	-	Demand	-	-	-	-
182	Maint. of Compressor Station Equipment	834	24,220	-	Demand	-	-	-	-
183	Subtotal - Maint. Expenses		48,961	-		-	-	-	-
184	Subtotal - Production Expense		361,399	-		-	-	-	-
185				-					
186	Other Storage Expense			-					
187	Supervision and Engineering	840	11,252	-	Demand	-	-	-	-
188	Supervision and Engineering - Direct	840-D	6,677	-	Demand	-	-	-	-
189	Supervision and Engineering	844	190,478	-	Demand	-	-	-	-
190	Supervision and Engineering - Direct	844-D	6,677	-	Demand	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	(10,479)	-	Demand	-	-	-	-
192	Subtotal - Operations Expense		204,604	-		-	-	-	-
193			-	-	Demand	-	-	-	-
194	Supervision and Engineering	847	116,477	-	Demand	-	-	-	-
195	Subtotal - Maintenance Expense		116,477	-		-	-	-	-
196	Subtotal - Storage Expense		321,081	-		-	-	-	-
197				-					
198	Transmission Expenses			-					
199	Mains Expense	856	136,387	-	INT_Trans_Plant	47,446	47,446	-	-
200	Subtotal - Operations Expense		136,387	-		47,446	47,446	-	-
201	Maint. of Mains	863	18,635	-	INT_Trans_Plant	6,483	6,483	-	-
202	Subtotal - Maint. Expense		18,635	-		6,483	6,483	-	-
203	Subtotal - Transmission Expense		155,022	-		53,928	53,928	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 2							
				INTERNAL							
				ALLOCATOR							
				REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer		
204				-							
205	Distribution Expenses			-							
206	Operation Supervision & Engineering	870	104,346	-	INT_Dist_Labor	-	-	-	-		
207	Operation Supervision & Engineering - Direct	870-D	198,387	-	Customer	-	-	-	-		
208	Distribution Load Dispatching	871	-	-		-	-	-	-		
209	Mains and Services Expenses	874	1,505,786	-	INT_Mains&Services	-	-	-	-		
210	Meas. & Reg. Station Expenses	875	20,985	-	Demand	-	-	-	-		
211	Meas. & Reg. Station Expenses - City Gate	877	43,949	-	Demand	-	-	-	-		
212	Meter & House Regulator Expenses	878	670,318	-	INT_Meters&Regulators	-	-	-	-		
213	Customer Installations Expenses	879	1,229,188	-	INT_Installs	-	-	-	-		
214	Other Expenses	880	182,681	-	INT_Dist_O&M	-	-	-	-		
215	Rents	881	31,096	-	INT_Dist_Plant	-	-	-	-		
216	Subtotal - Operating Expense		3,986,737	-		-	-	-	-		
217	Supervision and Engineering	885	345,666	-	INT_Dist_Labor	-	-	-	-		
218	Maint. of Mains	887	167,431	-	INT_Mains_Plant	-	-	-	-		
219	Maint. of Meas. & Reg. Station Expenses-City	889	136,348	-	Demand	-	-	-	-		
220	Maint. of Meas. & Reg. Station Expenses-City	891	14,444	-	Demand	-	-	-	-		
221	Maint. of Services	892	51,255	-	Customer	-	-	-	-		
222	Maint. of Meters & House Regulators	893	282,484	-	INT_Meters&Regulators	-	-	-	-		
223	Maint. of Other Equipment	894	2,286	-	INT_Dist_Plant	-	-	-	-		
224	Subtotal - Maintenance Expense		999,914	-		-	-	-	-		
225	Subtotal - Distribution Expense		4,986,651	Dist_O&M		-	-	-	-		
226				-							
227	OPERATING AND MAINTENANCE EXPENSES		5,824,153	O&M		53,928	53,928	-	-		
228				-							
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENSES			-							
230				-							
231	Customer Accounts Expense			-							
232	Supervision	901	191,745	-	Customer	-	-	-	-		
233	Meter Reading Expenses	902	99,320	-	Customer	-	-	-	-		
234	Customer Records & Collection Expense	903	1,992,548	-	Customer	-	-	-	-		
235	Customer Records & Collection Expense - Direct	903-D	30,596	-	Customer	-	-	-	-		
236	Uncollectible Accounts	904	75,642	-	Customer	-	-	-	-		
237	Subtotal - Customer Accounts Expense		2,389,851	-		-	-	-	-		
238				-							
239	Customer Service & Information Expense			-							
240	Supervision	907	304	-	INT_908-910	-	-	-	-		
241	Customer Assistance Expenses	908	272,111	908-910	Customer	-	-	-	-		
242	Customer Assistance Expenses - Direct	908-D	6,451	908-910	Customer	-	-	-	-		
243	Information, Instructional Advertising	909	339,347	908-910	Customer	-	-	-	-		
244	Misc Demand Serv & Inform Expen	910	27,867	908-910	Customer	-	-	-	-		
245	Subtotal - Customer Service & Information Expense		646,080	-		-	-	-	-		

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

	INTERNAL								
	FERC		INTERNAL						
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
246				-					
247	Sales Expense			-					
248	Supervision	911	18,158	-	Customer	-	-	-	-
249	Demonstrating & Selling Expenses	912	119,650	912-913	Customer	-	-	-	-
250	Advertising Expenses	913	50,451	912-913	Customer	-	-	-	-
251	Miscellaneous Sales Expenses	916	-	-	Customer	-	-	-	-
252	Subtotal - Sales Expense		188,260	-		-	-	-	-
253				-					
254	ACCOUNTS AND SERVICE EXPENSE		3,224,191	-		-	-	-	-
255				-					
256	F ADMINISTRATIVE AND GENERAL EXPENSE			-					
257				-					
258	Office Supplies & Expenses	921	7,746,816	-	Customer	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	119,309	-	Customer	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(2,526,442)	-	INT_Labor	(3,951)	(3,951)	-	-
261	Property Insurance	924	392,078	-	INT_STD_Plant	8,632	8,632	-	-
262	Injuries and Damages	925	30,014	-	INT_Labor	47	47	-	-
263	Employee Pensions and Benefits	926	1,999,762	-	INT_Labor	3,127	3,127	-	-
264	Miscellaneous General Expenses	930	361,745	-	INT_O&M	3,350	3,350	-	-
265	Rents	931	529,184	-	INT_STD_Plant	11,651	11,651	-	-
266	Maintenance of General Plant	935	433,138	-	INT_STD_Plant	9,536	9,536	-	-
267	Subtotal - Administrative and General Expen		9,085,605	-		32,393	32,393	-	-
268				-					
269	ADMINISTRATIVE AND GENERAL EXPENSE		9,085,605	-		32,393	32,393	-	-
270				-					
271	G DEPRECIATION AND AMORTIZATION EXPENS			-					
272				-					
273	Intangible Plant			-					
274	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-
275	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	545,108	-	INT_STD_Plant	12,002	12,002	-	-
277	Misc. Intangible Plant - CIS	303.2	-	-	Customer	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	Customer	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	-	Customer	-	-	-	-
280	Subtotal - Intangible Plant		545,108	-		12,002	12,002	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL	Function 2				
				ALLOCATOR REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
281				-					
282	Storage Plant			-					
283	Land and Land Rights	350	163	-	Demand	-	-	-	-
284	Structures and Improvements	351	12,044	-	Demand	-	-	-	-
285	Wells-Well Equipment	352	64,909	-	Demand	-	-	-	-
286	Lines	353	14,097	-	Demand	-	-	-	-
287	Compressor Station Equipment - Other	354	57,876	-	Demand	-	-	-	-
288	M&R Equipment-Meters & Gauges	355	17,522	-	Demand	-	-	-	-
289	Purification Equipment	356	452	-	Demand	-	-	-	-
290	Other Equipment	357	3,688	-	Demand	-	-	-	-
291	Subtotal - Storage Plant		170,753	-		-	-	-	-
292				-					
293	Liquified Natural Gas Plant			-					
294	Land and Land Rights	360	-	-	Demand	-	-	-	-
295	Structures and Improvements	361	82,144	-	Demand	-	-	-	-
296	Gas Holders	362	30,484	-	Demand	-	-	-	-
297	Liquefaction Equipment	363.1	17,625	-	Demand	-	-	-	-
298	Vaporizing Equipment	363.2	24,417	-	Demand	-	-	-	-
299	Compressor Equipment	363.3	34,561	-	Demand	-	-	-	-
300	Measuring & Regulating Equipment	363.4	11,492	-	Demand	-	-	-	-
301	CNG Refueling Facilities	363.5	8,962	-	Demand	-	-	-	-
302	LNG Refueling Facilities	363.6	-	-	Demand	-	-	-	-
303	Subtotal - LNG Plant		209,684	-		-	-	-	-
304				-					
305	Transmission Plant			-					
306	Land & Land Rights	365	-	-		-	-	-	-
307	Structures & Improvements	366	-	-		-	-	-	-
308	Transmission Mains	367	128,679	-	Demand	128,679	128,679	-	-
309	Storage Transmission Mains	367.2	221,221	-	Demand	-	-	-	-
310	Compressor Station Equipment	368	-	-		-	-	-	-
311	M&R Station Equipment	369	-	-		-	-	-	-
312	Subtotal - Transmission Plant		349,901	-		128,679	128,679	-	-
313				-					
314	Distribution Plant			-					
315	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-
316	Land Rights	374.2	155	-	INT_Dist_Plant	-	-	-	-
317	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-
318	Mains < 4"	376.11	2,079,451	-	Demand	-	-	-	-
319	Mains 4" & >	376.12	2,059,791	-	Demand	-	-	-	-
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	-	Demand	-	-	-	-
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	-	Demand	-	-	-	-
322	Services	380	2,057,388	-	Customer	-	-	-	-
323	Meters	381	241,462	-	Customer	-	-	-	-
324	ERTs	381.2	399,775	-	Customer	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL	Function 2				
				ALLOCATOR REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
325	Meter Installations	382	301,169	-	Customer	-	-	-	-
326	ERT Installations	382.2	36,347	-	Customer	-	-	-	-
327	House Regulators	383	2,883	-	Customer	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	Commodity	-	-	-	-
329	Subtotal - Distribution Plant		7,263,796	-		-	-	-	-
330				-					
331	General Plant			-					
332	Land	389	-	-	INT_STD_Plant	-	-	-	-
333	Structures and Improvements	390	260,613	-	INT_STD_Plant	5,738	5,738	-	-
334	Source Control Plant	390.1	46,442	-	INT_STD_Plant	1,023	1,023	-	-
335	Office Furniture and Equipment	391.1	43,352	-	INT_STD_Plant	954	954	-	-
336	Computers	391.2	516,823	-	INT_STD_Plant	11,379	11,379	-	-
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-
339	Tools - Shop & Garage Equip.	394	54,494	-	INT_STD_Plant	1,200	1,200	-	-
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-
342	Communications Equipment	397	88,104	-	INT_STD_Plant	1,940	1,940	-	-
343	Communications Equipment - ERTs	397.3	14,386	-	Customer	-	-	-	-
344	Miscellaneous Equipment	398	96	-	INT_STD_Plant	2	2	-	-
345	RWIP		-	-		-	-	-	-
346	Subtotal - General Plant		1,024,310	-		22,236	22,236	-	-
347				-					
348	Amortization Expense			-					
349	Amortization Expense		-	-		-	-	-	-
350				-					
351	DEPRECIATION AND AMORTIZATION EXPENS		9,563,551	-		162,916	162,916	-	-
352				-					
353	H TAXES			-					
354				-					
355	Taxes Other Than Income & Revenue			-					
356	Property		1,496,634	-	INT_Plant	32,507	32,507	-	-
357	Franchise		2,706,128	-	INT_Plant	58,778	58,778	-	-
358	Payroll		708,216	-	INT_Labor	1,108	1,108	-	-
359	Regulatory Fee		147,230	-	INT_RevReq	2,673	2,673	-	-
360	Other		113,633	-	INT_Plant	2,468	2,468	-	-
361	Subtotal - Taxes Other Than Income		5,171,841	-		97,534	97,534	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

	INTERNAL								
	ALLOCATOR	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	ACCOUNT							
362				-					
363	Income & Revenue Taxes			-					
364	Federal Income Taxes		1,074,020	-	INT_RevReq	19,498	19,498	-	-
365	State Income Taxes		-	-	INT_RevReq	-	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-	-
368	Subtotal - Income Taxes		1,074,020	-		19,498	19,498	-	-
369				-					
370	TOTAL TAXES		6,245,861	-		117,032	117,032	-	-
371				-					
372	I REVENUES			-					
373				-					
374	Sales & Transportation Operating Margin		41,397,485	-	INT_RevReq	751,545	751,545	-	-
375	Revenue Credit		239,628	-	INT_RevReq	4,350	4,350	-	-
376	Reconnect Charges		54,400	-	INT_RevReq	-	-	-	-
377	Forfeited Discounts		90,177	-	INT_RevReq	1,637	1,637	-	-
378	Automated Payment Charge		5,951	-	INT_RevReq	108	108	-	-
379	Return Check		11,658	-	INT_RevReq	212	212	-	-
380	Field Collection		33,220	-	INT_RevReq	-	-	-	-
381	Meter Rentals		19,365	-	INT_Dist_Plant	-	-	-	-
382	Utility Property Rental		21,689	-	INT_Dist_Plant	-	-	-	-
383	Miscellaneous		2,745	-	INT_RevReq	50	50	-	-
384	Subtotal -Revenue		41,876,318	-		757,902	757,902	-	-
385				-					
386	TOTAL REVENUES		41,876,318	-		757,902	757,902	-	-
387				-					
388	NET INCOME		7,932,956	-		391,632	391,632	-	-
389				-					
390	J LABOR BALANCE			-					
391				-					
392	Underground Storage Expense			-					
393	Wells Expense	816	39	-	Demand	-	-	-	-
394	Compressor Station Expenses	818	1,756	-	Commodity	-	-	-	-
395	Meas/Reg Station Expenses	820	187,209	-	Demand	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Commodity	-	-	-	-
397	Purification Expense	821	71	-	Commodity	-	-	-	-
398	Subtotal - Operations Expenses		191,754	-		-	-	-	-
399	Maint. of Reservoirs and Wells	832	18,020	-	Demand	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-	-	Demand	-	-	-	-
401	Subtotal - Maint. Expenses		18,020	-		-	-	-	-
402	Subtotal - Production Expense		209,774	-		-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 2						
				INTERNAL						
				ALLOCATOR						
				REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer	
403				-						
404	Other Storage Expense			-						
405	Supervision and Engineering	840	4,183	-	Demand	-	-	-	-	
406	Supervision and Engineering - Direct	840-D	6,677	-	Demand	-	-	-	-	
407	Supervision and Engineering	844	124,649	-	Demand	-	-	-	-	
408	Supervision and Engineering - Direct	844-D	6,677	-	Demand	-	-	-	-	
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	Demand	-	-	-	-	
410	Subtotal - Operations Expense		142,186	-		-	-	-	-	
411			-	-	Demand	-	-	-	-	
412	Supervision and Engineering	847	89,201	-	Demand	-	-	-	-	
413	Subtotal - Maintenance Expense		89,201	-		-	-	-	-	
414	Subtotal - Storage Expense		231,386	-		-	-	-	-	
415				-						
416	Transmission Expenses			-						
417	Mains Expense	856	36,235	-	INT_Trans_Plant	12,605	12,605	-	-	
418	Subtotal - Operations Expense		36,235	-		12,605	12,605	-	-	
419	Maint. of Mains	863	1,746	-	INT_Trans_Plant	607	607	-	-	
420	Subtotal - Maint. Expense		1,746	-		607	607	-	-	
421	Subtotal - Transmission Expense		37,981	-		13,213	13,213	-	-	
422				-						
423	Distribution Expenses			-						
424	Operation Supervision & Engineering	870	71,284	-	INT_Dist_Labor	-	-	-	-	
425	Operation Supervision & Engineering - Direct	870-D	198,387	-	Customer	-	-	-	-	
426	Distribution Load Dispatching	871	-	-		-	-	-	-	
427	Mains and Services Expenses	874	833,628	-	INT_Mains&Services	-	-	-	-	
428	Meas. & Reg. Station Expenses	875	7,588	-	Demand	-	-	-	-	
429	Meas. & Reg. Station Expenses - City Gate	877	25,804	-	Demand	-	-	-	-	
430	Meter & House Regulator Expenses	878	592,504	-	INT_Meters&Regulators	-	-	-	-	
431	Customer Installations Expenses	879	1,066,167	-	INT_Installs	-	-	-	-	
432	Other Expenses	880	170,072	-	INT_Dist_O&M	-	-	-	-	
433	Rents	881	-	-	INT_Dist_Plant	-	-	-	-	
434	Subtotal - Operating Expense		2,965,435	-		-	-	-	-	
435	Supervision and Engineering	885	318,871	-	INT_Dist_Labor	-	-	-	-	
436	Maint. of Mains	887	112,304	-	INT_Mains_Plant	-	-	-	-	
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	99,145	-	Demand	-	-	-	-	
438	Maint. of Meas. & Reg. Station Expenses-City	891	9,569	-	Demand	-	-	-	-	
439	Maint. of Services	892	40,957	-	Customer	-	-	-	-	
440	Maint. of Meters & House Regulators	893	244,764	-	INT_Meters&Regulators	-	-	-	-	
441	Maint. of Other Equipment	894	1,979	-	INT_Dist_Plant	-	-	-	-	
442	Subtotal - Maintenance Expense		827,589	-		-	-	-	-	
443	Subtotal - Distribution Expense		3,793,024	-		-	-	-	-	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

	INTERNAL								
	ALLOCATOR	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	ACCOUNT							
444				-					
445	OPERATING AND MAINTENANCE EXPENSES			-					
446				-					
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-					
448				-					
449	Customer Accounts Expense			-					
450	Supervision	901	191,418	-	Customer	-	-	-	-
451	Meter Reading Expenses	902	92,310	-	Customer	-	-	-	-
452	Customer Records & Collection Expense	903	1,352,106	-	Customer	-	-	-	-
453	Customer Records & Collection Expense - Dir	903-D	30,596	-	Customer	-	-	-	-
454	Uncollectible Accounts	904	-	-	Customer	-	-	-	-
455	Subtotal - Customer Accounts Expense		1,666,430	-		-	-	-	-
456				-					
457	Customer Service & Information Expense			-					
458	Supervision	907	-	-	INT_908-910	-	-	-	-
459	Customer Assistance Expenses	908	148,464	-	Customer	-	-	-	-
460	Customer Assistance Expenses - Direct	908-D	6,451	-	Customer	-	-	-	-
461	Information, Instructional Advertising	909	91,122	-	Customer	-	-	-	-
462	Misc Demand Serv & Inform Expen	910	17,581	-	Customer	-	-	-	-
463	Subtotal - Customer Service & Information Exp		263,619	-		-	-	-	-
464				-					
465	Sales Expense			-					
466	Supervision	911	17,408	-	Customer	-	-	-	-
467	Demonstrating & Selling Expenses	912	71,442	-	Customer	-	-	-	-
468	Advertising Expenses	913	7,794	-	Customer	-	-	-	-
469	Miscellaneous Sales Expenses	916	-	-	Customer	-	-	-	-
470	Subtotal - Sales Expense		96,644	-		-	-	-	-
471				-					
472	ACCOUNTS AND SERVICE EXPENSE			-					
473				-					
474	ADMINISTRATIVE AND GENERAL EXPENSE			-					
475				-					
476	Office Supplies & Expenses	921	4,815,274	-	Customer	-	-	-	-
477	Office Supplies & Expenses - Direct	921-D	119,309	-	Customer	-	-	-	-
478	Admin Expenses Transferred-Credit	922	(864,283)	-	INT_Labor	(1,352)	(1,352)	-	-
479	Property Insurance	924	-	-	INT_STD_Plant	-	-	-	-
480	Injuries and Damages	925	-	-	INT_Labor	-	-	-	-
481	Employee Pensions and Benefits	926	353,703	-	INT_Labor	553	553	-	-
482	Miscellaneous General Expenses	930	910	-	INT_O&M	8	8	-	-
483	Rents	931	-	-	INT_STD_Plant	-	-	-	-
484	Maintenance of General Plant	935	212,616	-	INT_STD_Plant	4,681	4,681	-	-
485	Subtotal - Administrative and General Expen		4,637,530	-		3,891	3,891	-	-
486				-					
487	ADMINISTRATIVE AND GENERAL EXPENSE		10,936,388	Labor		17,104	17,104	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 2

	INTERNAL								
	FERC			INTERNAL					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	ALLOCATOR	ALLOCATOR	Transmission	Demand	Energy	Customer
488				-					
489				-					
490	K REVENUE REQUIREMENT SUMMARY			-					
491				-					
492	PLANT IN SERVICE			-					
493	Intangible Plant		12,189,448	-		177,026	177,026	-	-
494	Production Plant		9,884,853	-		-	-	-	-
495	Storage Plant		8,682,698	-		-	-	-	-
496	Transmission Plant		19,675,586	-		6,844,638	6,844,638	-	-
497	Distribution Plant		272,635,197	-		-	-	-	-
498	General Plant		24,138,283	-		519,776	519,776	-	-
499	Subtotal - Plant in Service		347,206,064	-		7,541,440	7,541,440	-	-
500				-					
501	ACCUMULATED DEPRECIATION			-					
502	Intangible Plant		(7,140,269)	-		(65,858)	(65,858)	-	-
503	Production Plant		(5,249,415)	-		-	-	-	-
504	Storage Plant		(3,136,766)	-		-	-	-	-
505	Transmission Plant		(5,239,361)	-		(153,770)	(153,770)	-	-
506	Distribution Plant		(110,420,687)	-		-	-	-	-
507	General Plant		(5,714,597)	-		(118,417)	(118,417)	-	-
508	Subtotal - Accumulated Depreciation		(136,901,095)	-		(338,045)	(338,045)	-	-
509				-					
510	OTHER RATEBASE ITEMS		(23,826,026)	-		(549,098)	(549,098)	-	-
511				-					
512	TOTAL RATEBASE		186,478,943	-		6,654,297	6,654,297	-	-
513				-					
514	RETURN ON RATEBASE		14,226,464	-		507,656	507,656	-	-
515				-					
516	EXPENSES			-					
517	Production Expenses		361,399	-		-	-	-	-
518	Storage Expense		321,081	-		-	-	-	-
519	Transmission Expenses		155,022	-		53,928	53,928	-	-
520	Distribution Expenses		4,986,651	-		-	-	-	-
521	Customer Accounts Expense		2,389,851	-		-	-	-	-
522	Customer Service & Information Expense		646,080	-		-	-	-	-
523	Sales Expense		188,260	-		-	-	-	-
524	Administrative and General Expense		9,085,605	-		32,393	32,393	-	-
525	Depreciation and Amortization Expense		9,563,551	-		162,916	162,916	-	-
526	Taxes Other Than Income & Rev		5,171,841	-		97,534	97,534	-	-
527	Income and Revenue Taxes		1,074,020	-		19,498	19,498	-	-
528	Subtotal - Expenses		33,943,362	-		366,270	366,270	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 2					
		FERC	INTERNAL						
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Transmission	Demand	Energy	Customer
529				-					
530	REVENUE		41,876,318	-		757,902	757,902	-	-
531									
532	NET INCOME		7,932,956	-		391,632	391,632	-	-
533				-					
534	REVENUE EXCESS (DEFICIENCY)		(6,293,508)	-		(116,023)	(116,023)	-	-
535									
536	REVENUE GROSS UP			-					
537	Federal Income Tax		1,672,958	-	INT_Revenue_Deficiency	30,842	30,842	-	-
538	Revenue Tax		336,804	-	INT_Revenue_Deficiency	6,209	6,209	-	-
539	Uncollectible		8,774	-	INT_Revenue_Deficiency	162	162	-	-
540	Subtotal - Revenue Gross Up		2,018,535	-		37,213	37,213	-	-
541				-					
542	GROSS REVENUE EXCESS (DEFICIENCY)		(8,312,043)	-		(153,236)	(153,236)	-	-
543									
544	TOTAL REVENUE REQUIREMENT		50,188,361	RevReq		911,138	911,138	-	-
545	REVENUE REQUIREMENTS FROM LAST RUN		50,188,361	-		911,138	911,138	-	-
546	DIFFERENCE		-			-	-	-	-
547				-					
548	CUSTOM INTERNAL ALLOCATOR								
549				-					
550	Storage, Transmission, Distribution Plant		310,878,333	STD_Plant		6,844,638	6,844,638	0	0
551	Mais and Services Plant		242,338,258	Mains&Services		0	0	0	0
552	Meters and Regulators Plant		24,914,840	Meters&Regulators		0	0	0	0
553	Revenue Deficiency		8,312,043	Revenue_Deficiency		153,236	153,236	0	0
554	Income before income taxes		14,178,817	Income b/f Taxes		508,665	508,665	0	0
555	Distribution Labor excluding Supervision		3,204,481	Dist_Labor		0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
2									
3	A PLANT IN SERVICE								
4									
5	Intangible Plant								
6	Organizational Expense	301	322	-	INT_STD_Plant	282	182	0	101
7	Franchise & Consents	302	125	-	INT_STD_Plant	110	71	0	39
8	Misc. Intangible Plant - Software	303.1	8,039,935	-	INT_STD_Plant	7,050,891	4,538,975	692	2,511,224
9	Misc. Intangible Plant - CIS	303.2	3,610,056	-	Customer	3,610,056	-	-	3,610,056
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	462,800	-	Customer	462,800	-	-	462,800
11	Misc. Intangible Plant - CRMS	303.4	76,211	-	Customer	76,211	-	-	76,211
12	Subtotal - Intangible Plant		12,189,448	-		11,200,349	4,539,227	692	6,660,430
13				-					
14	Storage Plant								
15	Land and Land Rights	350	22,525	-	Demand	-	-	-	-
16	Structures and Improvements	351	802,930	-	Demand	-	-	-	-
17	Wells-Well Equipment	352	4,133,258	-	Demand	-	-	-	-
18	Lines	353	684,332	-	Demand	-	-	-	-
19	Compressor Station Equipment - Other	354	3,266,933	-	Demand	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	771,910	-	Demand	-	-	-	-
21	Purification Equipment	356	32,995	-	Demand	-	-	-	-
22	Other Equipment	357	169,969	-	Demand	-	-	-	-
23	Subtotal - Storage Plant		9,884,853	Storage_Plant		-	-	-	-
24				-					
25	Liquified Natural Gas Plant								
26	Land and Land Rights	360	75,736	-	Demand	-	-	-	-
27	Structures and Improvements	361	1,983,612	-	Demand	-	-	-	-
28	Gas Holders	362	1,217,452	-	Demand	-	-	-	-
29	Liquefaction Equipment	363.1	1,892,172	-	Demand	-	-	-	-
30	Vaporizing Equipment	363.2	1,316,843	-	Demand	-	-	-	-
31	Compressor Equipment	363.3	474,805	-	Demand	-	-	-	-
32	Measuring & Regulating Equipment	363.4	1,297,132	-	Demand	-	-	-	-
33	CNG Refueling Facilities	363.5	342,050	-	Demand	-	-	-	-
34	LNG Refueling Facilities	363.6	82,895	-	Demand	-	-	-	-
35	Subtotal - LNG Plant		8,682,698	Storage_Plant		-	-	-	-
36				-					
37	Transmission Plant								
38	Land & Land Rights	365	-	-		-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-
40	Transmission Mains	367	6,844,638	-	Demand	-	-	-	-
41	Storage Transmission Mains	367.2	12,830,948	-	Demand	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-
44	Subtotal - Transmission Plant		19,675,586	Trans_Plant		-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
45				-					
46	Distribution Plant			-					
47	Land	374.1	10,389	-	INT_Dist_Plant	10,389	6,688	1	3,700
48	Land Rights	374.2	27,679	-	INT_Dist_Plant	27,679	17,818	3	9,858
49	Structures and Improvements	375	1,366,086	-	INT_Dist_Plant	1,366,086	879,411	134	486,541
50	Mains < 4"	376.11	81,868,168	Mains_Plant	Demand	81,868,168	81,868,168	-	-
51	Mains 4" & >	376.12	88,784,104	Mains_Plant	Demand	88,784,104	88,784,104	-	-
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	-	Demand	2,679,542	2,679,542	-	-
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	-	Demand	1,271,773	1,271,773	-	-
54	Services	380	71,685,986	-	Customer	71,685,986	-	-	71,685,986
55	Meters	381	10,827,887	-	Customer	10,827,887	-	-	10,827,887
56	ERTs	381.2	6,833,755	-	Customer	6,833,755	-	-	6,833,755
57	Meter Installations	382	6,222,506	Installs	Customer	6,222,506	-	-	6,222,506
58	ERT Installations	382.2	931,966	Installs	Customer	931,966	-	-	931,966
59	House Regulators	383	98,727	-	Customer	98,727	-	-	98,727
60	Calorimeters @ Gate Stations	387.2	26,630	-	Commodity	26,630	-	26,630	-
61	Subtotal - Distribution Plant		272,635,197	Dist_Plant		272,635,197	175,507,504	26,768	97,100,925
62				-					
63	General Plant			-					
64	Land	389	1,971,164	-	INT_STD_Plant	1,728,679	1,112,828	170	615,681
65	Structures and Improvements	390	5,928,241	-	INT_STD_Plant	5,198,970	3,346,810	510	1,851,649
66	Source Control Plant	390.1	2,160,090	-	INT_STD_Plant	1,894,363	1,219,487	186	674,691
67	Office Furniture and Equipment	391.1	1,282,340	-	INT_STD_Plant	1,124,591	723,950	110	400,531
68	Computers	391.2	3,303,368	-	INT_STD_Plant	2,897,000	1,864,929	284	1,031,787
69	Transportation Equipment	392	4,794,966	-	INT_STD_Plant	4,205,107	2,707,016	413	1,497,678
70	Stores Equipment	393	13,385	-	INT_STD_Plant	11,739	7,557	1	4,181
71	Tools - Shop & Garage Equip.	394	1,362,359	-	INT_STD_Plant	1,194,767	769,125	117	425,525
72	Laboratory Equipment	395	7,656	-	INT_STD_Plant	6,714	4,322	1	2,391
73	Power Operated Equipment	396	1,173,343	-	INT_STD_Plant	1,029,002	662,415	101	366,486
74	Communications Equipment	397	1,589,885	-	INT_STD_Plant	1,394,303	897,576	137	496,591
75	Communications Equipment - ERTs	397.3	530,434	-	Customer	530,434	-	-	530,434
76	Miscellaneous Equipment	398	21,052	-	INT_STD_Plant	18,462	11,885	2	6,575
77	RWIP		-	-	0	-	-	-	-
78	Subtotal - General Plant		24,138,283	-		21,234,130	13,327,898	2,033	7,904,200
79				-					
80	TOTAL PLANT IN SERVICE		347,206,064	Plant		305,069,676	193,374,629	29,493	111,665,554

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
81				-					
82	B ACCUMULATED DEPRECIATION			-					
83				-					
84	Intangible Plant			-					
85	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-
86	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(2,991,203)	-	INT_STD_Plant	(2,623,236)	(1,688,695)	(258)	(934,284)
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	-	Customer	(3,610,056)	-	-	(3,610,056)
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	-	Customer	(462,800)	-	-	(462,800)
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	-	Customer	(76,211)	-	-	(76,211)
91	Subtotal - Intangible Plant		(7,140,269)	-		(6,772,302)	(1,688,695)	(258)	(5,083,350)
92				-					
93	Storage Plant			-					
94	Land and Land Rights	350	(3,036)	-	Demand	-	-	-	-
95	Structures and Improvements	351	(294,086)	-	Demand	-	-	-	-
96	Wells-Well Equipment	352	(2,047,558)	-	Demand	-	-	-	-
97	Lines	353	(334,465)	-	Demand	-	-	-	-
98	Compressor Station Equipment - Other	354	(1,973,764)	-	Demand	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	(481,810)	-	Demand	-	-	-	-
100	Purification Equipment	356	(24,420)	-	Demand	-	-	-	-
101	Other Equipment	357	(90,275)	-	Demand	-	-	-	-
102	Subtotal - Storage Plant		(5,249,415)	-		-	-	-	-
103				-					
104	Liquified Natural Gas Plant			-					
105	Land and Land Rights	360	-	-	Demand	-	-	-	-
106	Structures and Improvements	361	(519,537)	-	Demand	-	-	-	-
107	Gas Holders	362	(849,001)	-	Demand	-	-	-	-
108	Liquefaction Equipment	363.1	(1,019,009)	-	Demand	-	-	-	-
109	Vaporizing Equipment	363.2	(339,211)	-	Demand	-	-	-	-
110	Compressor Equipment	363.3	(84,579)	-	Demand	-	-	-	-
111	Measuring & Regulating Equipment	363.4	(85,572)	-	Demand	-	-	-	-
112	CNG Refueling Facilities	363.5	(156,962)	-	Demand	-	-	-	-
113	LNG Refueling Facilities	363.6	(82,895)	-	Demand	-	-	-	-
114	Subtotal - LNG Plant		(3,136,766)	-		-	-	-	-
115				-					
116	Transmission Plant			-					
117	Land & Land Rights	365	-	-		-	-	-	-
118	Structures & Improvements	366	-	-		-	-	-	-
119	Transmission Mains	367	(153,770)	-	Demand	-	-	-	-
120	Storage Transmission Mains	367.2	(5,085,591)	-	Demand	-	-	-	-
121	Compressor Station Equipment	368	-	-		-	-	-	-
122	M&R Station Equipment	369	-	-		-	-	-	-
123	Subtotal - Transmission Plant		(5,239,361)	-		-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
1	FERC	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
124				-					
125				-					
126		374.1	-	-	INT_Dist_Plant	-	-	-	-
127		374.2	(23,078)	-	INT_Dist_Plant	(23,078)	(14,857)	(2)	(8,220)
128		375	(38,405)	-	INT_Dist_Plant	(38,405)	(24,723)	(4)	(13,678)
129		376.11	(38,152,922)	-	Demand	(38,152,922)	(38,152,922)	-	-
130		376.12	(27,819,317)	-	Demand	(27,819,317)	(27,819,317)	-	-
131		378	(895,710)	-	Demand	(895,710)	(895,710)	-	-
132		379	(760,463)	-	Demand	(760,463)	(760,463)	-	-
133		380	(33,607,645)	-	Customer	(33,607,645)	-	-	(33,607,645)
134		381	(2,761,939)	-	Customer	(2,761,939)	-	-	(2,761,939)
135		381.2	(4,370,382)	-	Customer	(4,370,382)	-	-	(4,370,382)
136		382	(1,273,615)	-	Customer	(1,273,615)	-	-	(1,273,615)
137		382.2	(680,212)	-	Customer	(680,212)	-	-	(680,212)
138		383	(10,370)	-	Customer	(10,370)	-	-	(10,370)
139		387.2	(26,630)	-	Commodity	(26,630)	-	(26,630)	-
140			(110,420,687)	-		(110,420,687)	(67,667,991)	(26,636)	(42,726,060)
141				-					
142				-					
143		389	(80,061)	-	INT_STD_Plant	(70,212)	(45,199)	(7)	(25,007)
144		390	(995,214)	-	INT_STD_Plant	(872,787)	(561,852)	(86)	(310,849)
145		390.1	(506,965)	-	INT_STD_Plant	(444,600)	(286,209)	(44)	(158,347)
146		391.1	(946,077)	-	INT_STD_Plant	(829,694)	(534,111)	(81)	(295,501)
147		391.2	(1,969,056)	-	INT_STD_Plant	(1,726,830)	(1,111,638)	(170)	(615,023)
148		392	(1,129,774)	-	INT_STD_Plant	(990,794)	(637,818)	(97)	(352,878)
149		393	(13,385)	-	INT_STD_Plant	(11,739)	(7,557)	(1)	(4,181)
150		394	(495,765)	-	INT_STD_Plant	(434,778)	(279,886)	(43)	(154,849)
151		395	(7,656)	-	INT_STD_Plant	(6,714)	(4,322)	(1)	(2,391)
152		396	(310,407)	-	INT_STD_Plant	(272,222)	(175,242)	(27)	(96,954)
153		397	(390,114)	-	INT_STD_Plant	(342,124)	(220,241)	(34)	(121,850)
154		397.3	(336,174)	-	Customer	(336,174)	-	-	(336,174)
155		398	(20,094)	-	INT_STD_Plant	(17,622)	(11,344)	(2)	(6,276)
156			1,486,146	-	INT_STD_Plant	1,303,326	839,009	128	464,189
157			(5,714,597)	-		(5,052,963)	(3,036,409)	(463)	(2,016,091)
158				-					
159			(136,901,095)	-		(122,245,952)	(72,393,094)	(27,357)	(49,825,501)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3					
				INTERNAL					
				ALLOCATOR					
				FERC					
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
160				-					
161	C OTHER RATEBASE ITEMS			-					
162	Storage Gas		1,832,015	-	Commodity	-	-	-	-
163	Customer Advances		(718,437)	-	INT_Dist_Plant	(718,437)	(462,490)	(71)	(255,877)
164	Leashold Improvements		23,593	-	INT_STD_Plant	20,691	13,319	2	7,369
165	Deferred Taxes		(37,774,390)	-	INT_STD_Plant	(33,127,520)	(21,325,670)	(3,253)	(11,798,597)
166	Working Capital		12,717,540	-	INT_STD_Plant	11,153,074	7,179,734	1,095	3,972,245
167	Other		93,653	-	INT_STD_Plant	82,132	52,872	8	29,252
168	Subtotal - Other Ratebase Items		(23,826,026)	-		(22,590,061)	(14,542,235)	(2,218)	(8,045,608)
169				-					
170	TOTAL RATEBASE		186,478,943	-		160,233,663	106,439,299	(82)	53,794,445
171				-					
172	D OPERATING AND MAINTENANCE EXPENSES			-					
173				-					
174	Underground Storage Expense			-					
175	Wells Expense	816	30,403	-	Demand	-	-	-	-
176	Compressor Station Expenses	818	7,615	-	Commodity	-	-	-	-
177	Meas/Reg Station Expenses	820	269,604	-	Demand	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Commodity	-	-	-	-
179	Purification Expense	821	2,138	-	Commodity	-	-	-	-
180	Subtotal - Operations Expenses		312,438	-		-	-	-	-
181	Maint. of Reservoirs and Wells	832	24,741	-	Demand	-	-	-	-
182	Maint. of Compressor Station Equipment	834	24,220	-	Demand	-	-	-	-
183	Subtotal - Maint. Expenses		48,961	-		-	-	-	-
184	Subtotal - Production Expense		361,399	-		-	-	-	-
185				-					
186	Other Storage Expense			-					
187	Supervision and Engineering	840	11,252	-	Demand	-	-	-	-
188	Supervision and Engineering - Direct	840-D	6,677	-	Demand	-	-	-	-
189	Supervision and Engineering	844	190,478	-	Demand	-	-	-	-
190	Supervision and Engineering - Direct	844-D	6,677	-	Demand	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	(10,479)	-	Demand	-	-	-	-
192	Subtotal - Operations Expense		204,604	-		-	-	-	-
193			-	-	Demand	-	-	-	-
194	Supervision and Engineering	847	116,477	-	Demand	-	-	-	-
195	Subtotal - Maintenance Expense		116,477	-		-	-	-	-
196	Subtotal - Storage Expense		321,081	-		-	-	-	-
197				-					
198	Transmission Expenses			-					
199	Mains Expense	856	136,387	-	INT_Trans_Plant	-	-	-	-
200	Subtotal - Operations Expense		136,387	-		-	-	-	-
201	Maint. of Mains	863	18,635	-	INT_Trans_Plant	-	-	-	-
202	Subtotal - Maint. Expense		18,635	-		-	-	-	-
203	Subtotal - Transmission Expense		155,022	-		-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 3

1	ACCOUNT DESCRIPTION	FERC		INTERNAL ALLOCATOR		Function 3			
		ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
204				-					
205	Distribution Expenses			-					
206	Operation Supervision & Engineering	870	104,346	-	INT_Dist_Labor	104,346	29,275	0	75,071
207	Operation Supervision & Engineering - Direct	870-D	198,387	-	Customer	198,387	-	-	198,387
208	Distribution Load Dispatching	871	-	-		-	-	-	-
209	Mains and Services Expenses	874	1,505,786	-	INT_Mains&Services	1,505,786	1,060,360	-	445,426
210	Meas. & Reg. Station Expenses	875	20,985	-	Demand	20,985	20,985	-	-
211	Meas. & Reg. Station Expenses - City Gate	877	43,949	-	Demand	43,949	43,949	-	-
212	Meter & House Regulator Expenses	878	670,318	-	INT_Meters&Regulators	670,318	-	-	670,318
213	Customer Installations Expenses	879	1,229,188	-	INT_Installs	1,229,188	-	-	1,229,188
214	Other Expenses	880	182,681	-	INT_Dist_O&M	182,681	60,511	0	122,170
215	Rents	881	31,096	-	INT_Dist_Plant	31,096	20,018	3	11,075
216	Subtotal - Operating Expense		3,986,737	-		3,986,737	1,235,099	3	2,751,635
217	Supervision and Engineering	885	345,666	-	INT_Dist_Labor	345,666	96,980	0	248,686
218	Maint. of Mains	887	167,431	-	INT_Mains_Plant	167,431	167,431	-	-
219	Maint. of Meas. & Reg. Station Expenses-City	889	136,348	-	Demand	136,348	136,348	-	-
220	Maint. of Meas. & Reg. Station Expenses-City	891	14,444	-	Demand	14,444	14,444	-	-
221	Maint. of Services	892	51,255	-	Customer	51,255	-	-	51,255
222	Maint. of Meters & House Regulators	893	282,484	-	INT_Meters&Regulators	282,484	-	-	282,484
223	Maint. of Other Equipment	894	2,286	-	INT_Dist_Plant	2,286	1,471	0	814
224	Subtotal - Maintenance Expense		999,914	-		999,914	416,675	0	583,239
225	Subtotal - Distribution Expense		4,986,651	Dist_O&M		4,986,651	1,651,774	3	3,334,874
226				-					
227	OPERATING AND MAINTENANCE EXPENSES		5,824,153	O&M		4,986,651	1,651,774	3	3,334,874
228				-					
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENSES			-					
230				-					
231	Customer Accounts Expense			-					
232	Supervision	901	191,745	-	Customer	191,745	-	-	191,745
233	Meter Reading Expenses	902	99,320	-	Customer	99,320	-	-	99,320
234	Customer Records & Collection Expense	903	1,992,548	-	Customer	1,992,548	-	-	1,992,548
235	Customer Records & Collection Expense - Direct	903-D	30,596	-	Customer	30,596	-	-	30,596
236	Uncollectible Accounts	904	75,642	-	Customer	75,642	-	-	75,642
237	Subtotal - Customer Accounts Expense		2,389,851	-		2,389,851	-	-	2,389,851
238				-					
239	Customer Service & Information Expense			-					
240	Supervision	907	304	-	INT_908-910	304	-	-	304
241	Customer Assistance Expenses	908	272,111	908-910	Customer	272,111	-	-	272,111
242	Customer Assistance Expenses - Direct	908-D	6,451	908-910	Customer	6,451	-	-	6,451
243	Information, Instructional Advertising	909	339,347	908-910	Customer	339,347	-	-	339,347
244	Misc Demand Serv & Inform Expen	910	27,867	908-910	Customer	27,867	-	-	27,867
245	Subtotal - Customer Service & Information Expense		646,080	-		646,080	-	-	646,080

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 3

	FERC	INTERNAL							
	ACCOUNT	ALLOCATOR	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION								
246				-					
247	Sales Expense			-					
248	Supervision	911	18,158	-	Customer	18,158	-	-	18,158
249	Demonstrating & Selling Expenses	912	119,650	912-913	Customer	119,650	-	-	119,650
250	Advertising Expenses	913	50,451	912-913	Customer	50,451	-	-	50,451
251	Miscellaneous Sales Expenses	916	-	-	Customer	-	-	-	-
252	Subtotal - Sales Expense		188,260	-		188,260	-	-	188,260
253				-					
254	ACCOUNTS AND SERVICE EXPENSE		3,224,191	-		3,224,191	-	-	3,224,191
255				-					
256	F ADMINISTRATIVE AND GENERAL EXPENSE			-					
257				-					
258	Office Supplies & Expenses	921	7,746,816	-	Customer	7,746,816	-	-	7,746,816
259	Office Supplies & Expenses - Direct	921-D	119,309	-	Customer	119,309	-	-	119,309
260	Admin Expenses Transferred-Credit	922	(2,526,442)	-	INT_Labor	(2,414,890)	(249,137)	(4)	(2,165,749)
261	Property Insurance	924	392,078	-	INT_STD_Plant	343,846	221,349	34	122,463
262	Injuries and Damages	925	30,014	-	INT_Labor	28,689	2,960	0	25,729
263	Employee Pensions and Benefits	926	1,999,762	-	INT_Labor	1,911,464	197,200	3	1,714,261
264	Miscellaneous General Expenses	930	361,745	-	INT_O&M	309,727	102,594	0	207,133
265	Rents	931	529,184	-	INT_STD_Plant	464,086	298,753	46	165,287
266	Maintenance of General Plant	935	433,138	-	INT_STD_Plant	379,855	244,530	37	135,288
267	Subtotal - Administrative and General Expen		9,085,605	-		8,888,903	818,249	116	8,070,538
268				-					
269	ADMINISTRATIVE AND GENERAL EXPENSE		9,085,605	-		8,888,903	818,249	116	8,070,538
270				-					
271	G DEPRECIATION AND AMORTIZATION EXPENS			-					
272				-					
273	Intangible Plant			-					
274	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-
275	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	545,108	-	INT_STD_Plant	478,050	307,742	47	170,261
277	Misc. Intangible Plant - CIS	303.2	-	-	Customer	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	Customer	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	-	Customer	-	-	-	-
280	Subtotal - Intangible Plant		545,108	-		478,050	307,742	47	170,261

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3							
				INTERNAL							
				ALLOCATOR							
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer		
281				-							
282	Storage Plant			-							
283	Land and Land Rights	350	163	-	Demand	-	-	-	-		
284	Structures and Improvements	351	12,044	-	Demand	-	-	-	-		
285	Wells-Well Equipment	352	64,909	-	Demand	-	-	-	-		
286	Lines	353	14,097	-	Demand	-	-	-	-		
287	Compressor Station Equipment - Other	354	57,876	-	Demand	-	-	-	-		
288	M&R Equipment-Meters & Gauges	355	17,522	-	Demand	-	-	-	-		
289	Purification Equipment	356	452	-	Demand	-	-	-	-		
290	Other Equipment	357	3,688	-	Demand	-	-	-	-		
291	Subtotal - Storage Plant		170,753	-		-	-	-	-		
292				-							
293	Liquified Natural Gas Plant			-							
294	Land and Land Rights	360	-	-	Demand	-	-	-	-		
295	Structures and Improvements	361	82,144	-	Demand	-	-	-	-		
296	Gas Holders	362	30,484	-	Demand	-	-	-	-		
297	Liquefaction Equipment	363.1	17,625	-	Demand	-	-	-	-		
298	Vaporizing Equipment	363.2	24,417	-	Demand	-	-	-	-		
299	Compressor Equipment	363.3	34,561	-	Demand	-	-	-	-		
300	Measuring & Regulating Equipment	363.4	11,492	-	Demand	-	-	-	-		
301	CNG Refueling Facilities	363.5	8,962	-	Demand	-	-	-	-		
302	LNG Refueling Facilities	363.6	-	-	Demand	-	-	-	-		
303	Subtotal - LNG Plant		209,684	-		-	-	-	-		
304				-							
305	Transmission Plant			-							
306	Land & Land Rights	365	-	-		-	-	-	-		
307	Structures & Improvements	366	-	-		-	-	-	-		
308	Transmission Mains	367	128,679	-	Demand	-	-	-	-		
309	Storage Transmission Mains	367.2	221,221	-	Demand	-	-	-	-		
310	Compressor Station Equipment	368	-	-		-	-	-	-		
311	M&R Station Equipment	369	-	-		-	-	-	-		
312	Subtotal - Transmission Plant		349,901	-		-	-	-	-		
313				-							
314	Distribution Plant			-							
315	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-		
316	Land Rights	374.2	155	-	INT_Dist_Plant	155	100	0	55		
317	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-		
318	Mains < 4"	376.11	2,079,451	-	Demand	2,079,451	2,079,451	-	-		
319	Mains 4" & >	376.12	2,059,791	-	Demand	2,059,791	2,059,791	-	-		
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	-	Demand	58,414	58,414	-	-		
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	-	Demand	26,962	26,962	-	-		
322	Services	380	2,057,388	-	Customer	2,057,388	-	-	2,057,388		
323	Meters	381	241,462	-	Customer	241,462	-	-	241,462		
324	ERTs	381.2	399,775	-	Customer	399,775	-	-	399,775		

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

						Function 3			
		FERC	INTERNAL ALLOCATOR						
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
325	Meter Installations	382	301,169	-	Customer	301,169	-	-	301,169
326	ERT Installations	382.2	36,347	-	Customer	36,347	-	-	36,347
327	House Regulators	383	2,883	-	Customer	2,883	-	-	2,883
328	Calorimeters @ Gate Stations	387.2	-	-	Commodity	-	-	-	-
329	Subtotal - Distribution Plant		7,263,796	-		7,263,796	4,224,718	0	3,039,078
330				-					
331	General Plant			-					
332	Land	389	-	-	INT_STD_Plant	-	-	-	-
333	Structures and Improvements	390	260,613	-	INT_STD_Plant	228,553	147,130	22	81,401
334	Source Control Plant	390.1	46,442	-	INT_STD_Plant	40,729	26,219	4	14,506
335	Office Furniture and Equipment	391.1	43,352	-	INT_STD_Plant	38,019	24,475	4	13,541
336	Computers	391.2	516,823	-	INT_STD_Plant	453,245	291,774	45	161,426
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-
339	Tools - Shop & Garage Equip.	394	54,494	-	INT_STD_Plant	47,791	30,765	5	17,021
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-
342	Communications Equipment	397	88,104	-	INT_STD_Plant	77,265	49,739	8	27,519
343	Communications Equipment - ERTs	397.3	14,386	-	Customer	14,386	-	-	14,386
344	Miscellaneous Equipment	398	96	-	INT_STD_Plant	84	54	0	30
345	RWIP		-	-		-	-	-	-
346	Subtotal - General Plant		1,024,310	-		900,072	570,156	87	329,829
347				-					
348	Amortization Expense			-					
349	Amortization Expense		-	-		-	-	-	-
350				-					
351	DEPRECIATION AND AMORTIZATION EXPENS		9,563,551	-		8,641,919	5,102,617	134	3,539,169
352				-					
353	H TAXES			-					
354				-					
355	Taxes Other Than Income & Revenue			-					
356	Property		1,496,634	-	INT_Plant	1,315,005	833,543	127	481,335
357	Franchise		2,706,128	-	INT_Plant	2,377,716	1,507,164	230	870,322
358	Payroll		708,216	-	INT_Labor	676,946	69,838	1	607,106
359	Regulatory Fee		147,230	-	INT_RevReq	133,067	56,960	2	76,106
360	Other		113,633	-	INT_Plant	99,842	63,287	10	36,546
361	Subtotal - Taxes Other Than Income		5,171,841	-		4,602,577	2,530,792	370	2,071,415

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3					
				INTERNAL					
				ALLOCATOR					
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
362				-					
363	Income & Revenue Taxes			-					
364	Federal Income Taxes		1,074,020	-	INT_RevReq	970,706	415,513	14	555,179
365	State Income Taxes		-	-	INT_RevReq	-	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-	-
368	Subtotal - Income Taxes		1,074,020	-		970,706	415,513	14	555,179
369				-					
370	TOTAL TAXES		6,245,861	-		5,573,282	2,946,305	384	2,626,594
371				-					
372	I REVENUES			-					
373				-					
374	Sales & Transportation Operating Margin		41,397,485	-	INT_RevReq	37,415,276	16,015,696	541	21,399,038
375	Revenue Credit		239,628	-	INT_RevReq	216,577	92,706	3	123,868
376	Reconnect Charges		54,400	-	INT_RevReq	54,400	23,286	1	31,113
377	Forfeited Discounts		90,177	-	INT_RevReq	81,503	34,887	1	46,614
378	Automated Payment Charge		5,951	-	INT_RevReq	5,378	2,302	0	3,076
379	Return Check		11,658	-	INT_RevReq	10,536	4,510	0	6,026
380	Field Collection		33,220	-	INT_RevReq	33,220	14,220	0	19,000
381	Meter Rentals		19,365	-	INT_Dist_Plant	19,365	12,466	2	6,897
382	Utility Property Rental		21,689	-	INT_Dist_Plant	21,689	13,962	2	7,725
383	Miscellaneous		2,745	-	INT_RevReq	2,481	1,062	0	1,419
384	Subtotal -Revenue		41,876,318	-		37,860,425	16,215,098	551	21,644,775
385				-					
386	TOTAL REVENUES		41,876,318	-		37,860,425	16,215,098	551	21,644,775
387				-					
388	NET INCOME		7,932,956	-		6,545,478	5,696,154	(86)	849,410
389				-					
390	J LABOR BALANCE			-					
391				-					
392	Underground Storage Expense			-					
393	Wells Expense	816	39	-	Demand	-	-	-	-
394	Compressor Station Expenses	818	1,756	-	Commodity	-	-	-	-
395	Meas/Reg Station Expenses	820	187,209	-	Demand	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	2,678	-	Commodity	-	-	-	-
397	Purification Expense	821	71	-	Commodity	-	-	-	-
398	Subtotal - Operations Expenses		191,754	-		-	-	-	-
399	Maint. of Reservoirs and Wells	832	18,020	-	Demand	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-	-	Demand	-	-	-	-
401	Subtotal - Maint. Expenses		18,020	-		-	-	-	-
402	Subtotal - Production Expense		209,774	-		-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 3

1	ACCOUNT DESCRIPTION	FERC		INTERNAL ALLOCATOR		Function 3			
		ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
403				-					
404	Other Storage Expense			-					
405	Supervision and Engineering	840	4,183	-	Demand	-	-	-	-
406	Supervision and Engineering - Direct	840-D	6,677	-	Demand	-	-	-	-
407	Supervision and Engineering	844	124,649	-	Demand	-	-	-	-
408	Supervision and Engineering - Direct	844-D	6,677	-	Demand	-	-	-	-
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	Demand	-	-	-	-
410	Subtotal - Operations Expense		142,186	-		-	-	-	-
411			-	-	Demand	-	-	-	-
412	Supervision and Engineering	847	89,201	-	Demand	-	-	-	-
413	Subtotal - Maintenance Expense		89,201	-		-	-	-	-
414	Subtotal - Storage Expense		231,386	-		-	-	-	-
415				-					
416	Transmission Expenses			-					
417	Mains Expense	856	36,235	-	INT_Trans_Plant	-	-	-	-
418	Subtotal - Operations Expense		36,235	-		-	-	-	-
419	Maint. of Mains	863	1,746	-	INT_Trans_Plant	-	-	-	-
420	Subtotal - Maint. Expense		1,746	-		-	-	-	-
421	Subtotal - Transmission Expense		37,981	-		-	-	-	-
422				-					
423	Distribution Expenses			-					
424	Operation Supervision & Engineering	870	71,284	-	INT_Dist_Labor	71,284	20,000	0	51,285
425	Operation Supervision & Engineering - Direct	870-D	198,387	-	Customer	198,387	-	-	198,387
426	Distribution Load Dispatching	871	-	-		-	-	-	-
427	Mains and Services Expenses	874	833,628	-	INT_Mains&Services	833,628	587,033	-	246,595
428	Meas. & Reg. Station Expenses	875	7,588	-	Demand	7,588	7,588	-	-
429	Meas. & Reg. Station Expenses - City Gate	877	25,804	-	Demand	25,804	25,804	-	-
430	Meter & House Regulator Expenses	878	592,504	-	INT_Meters&Regulators	592,504	-	-	592,504
431	Customer Installations Expenses	879	1,066,167	-	INT_Installs	1,066,167	-	-	1,066,167
432	Other Expenses	880	170,072	-	INT_Dist_O&M	170,072	56,335	0	113,738
433	Rents	881	-	-	INT_Dist_Plant	-	-	-	-
434	Subtotal - Operating Expense		2,965,435	-		2,965,435	696,759	0	2,268,676
435	Supervision and Engineering	885	318,871	-	INT_Dist_Labor	318,871	89,463	0	229,408
436	Maint. of Mains	887	112,304	-	INT_Mains_Plant	112,304	112,304	-	-
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	99,145	-	Demand	99,145	99,145	-	-
438	Maint. of Meas. & Reg. Station Expenses-City	891	9,569	-	Demand	9,569	9,569	-	-
439	Maint. of Services	892	40,957	-	Customer	40,957	-	-	40,957
440	Maint. of Meters & House Regulators	893	244,764	-	INT_Meters&Regulators	244,764	-	-	244,764
441	Maint. of Other Equipment	894	1,979	-	INT_Dist_Plant	1,979	1,274	0	705
442	Subtotal - Maintenance Expense		827,589	-		827,589	311,754	0	515,834
443	Subtotal - Distribution Expense		3,793,024	-		3,793,024	1,008,513	0	2,784,510

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

				Function 3						
				INTERNAL						
				ALLOCATOR						
				REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer	
444				-						
445	OPERATING AND MAINTENANCE EXPENSES			-						
446				-						
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE			-						
448				-						
449	Customer Accounts Expense			-						
450	Supervision	901	191,418	-	Customer	191,418	-	-	191,418	
451	Meter Reading Expenses	902	92,310	-	Customer	92,310	-	-	92,310	
452	Customer Records & Collection Expense	903	1,352,106	-	Customer	1,352,106	-	-	1,352,106	
453	Customer Records & Collection Expense - Dir	903-D	30,596	-	Customer	30,596	-	-	30,596	
454	Uncollectible Accounts	904	-	-	Customer	-	-	-	-	
455	Subtotal - Customer Accounts Expense		1,666,430	-		1,666,430	-	-	1,666,430	
456				-						
457	Customer Service & Information Expense			-						
458	Supervision	907	-	-	INT_908-910	-	-	-	-	
459	Customer Assistance Expenses	908	148,464	-	Customer	148,464	-	-	148,464	
460	Customer Assistance Expenses - Direct	908-D	6,451	-	Customer	6,451	-	-	6,451	
461	Information, Instructional Advertising	909	91,122	-	Customer	91,122	-	-	91,122	
462	Misc Demand Serv & Inform Expen	910	17,581	-	Customer	17,581	-	-	17,581	
463	Subtotal - Customer Service & Information Exp		263,619	-		263,619	-	-	263,619	
464				-						
465	Sales Expense			-						
466	Supervision	911	17,408	-	Customer	17,408	-	-	17,408	
467	Demonstrating & Selling Expenses	912	71,442	-	Customer	71,442	-	-	71,442	
468	Advertising Expenses	913	7,794	-	Customer	7,794	-	-	7,794	
469	Miscellaneous Sales Expenses	916	-	-	Customer	-	-	-	-	
470	Subtotal - Sales Expense		96,644	-		96,644	-	-	96,644	
471				-						
472	ACCOUNTS AND SERVICE EXPENSE			-						
473				-						
474	ADMINISTRATIVE AND GENERAL EXPENSE			-						
475				-						
476	Office Supplies & Expenses	921	4,815,274	-	Customer	4,815,274	-	-	4,815,274	
477	Office Supplies & Expenses - Direct	921-D	119,309	-	Customer	119,309	-	-	119,309	
478	Admin Expenses Transferred-Credit	922	(864,283)	-	INT_Labor	(826,121)	(85,228)	(1)	(740,892)	
479	Property Insurance	924	-	-	INT_STD_Plant	-	-	-	-	
480	Injuries and Damages	925	-	-	INT_Labor	-	-	-	-	
481	Employee Pensions and Benefits	926	353,703	-	INT_Labor	338,086	34,879	1	303,206	
482	Miscellaneous General Expenses	930	910	-	INT_O&M	779	258	0	521	
483	Rents	931	-	-	INT_STD_Plant	-	-	-	-	
484	Maintenance of General Plant	935	212,616	-	INT_STD_Plant	186,461	120,033	18	66,409	
485	Subtotal - Administrative and General Expen		4,637,530	-		4,633,788	69,942	17	4,563,828	
486				-						
487	ADMINISTRATIVE AND GENERAL EXPENSE		10,936,388	Labor		10,453,504	1,078,456	18	9,375,031	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 3

	INTERNAL	INTERNAL							
	FERC	INTERNAL							
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	REFERENCE	ALLOCATOR	Distribution	Demand	Energy	Customer
488				-					
489				-					
490	K REVENUE REQUIREMENT SUMMARY			-					
491				-					
492	PLANT IN SERVICE			-					
493	Intangible Plant		12,189,448	-		11,200,349	4,539,227	692	6,660,430
494	Production Plant		9,884,853	-		-	-	-	-
495	Storage Plant		8,682,698	-		-	-	-	-
496	Transmission Plant		19,675,586	-		-	-	-	-
497	Distribution Plant		272,635,197	-		272,635,197	175,507,504	26,768	97,100,925
498	General Plant		24,138,283	-		21,234,130	13,327,898	2,033	7,904,200
499	Subtotal - Plant in Service		347,206,064	-		305,069,676	193,374,629	29,493	111,665,554
500				-					
501	ACCUMULATED DEPRECIATION			-					
502	Intangible Plant		(7,140,269)	-		(6,772,302)	(1,688,695)	(258)	(5,083,350)
503	Production Plant		(5,249,415)	-		-	-	-	-
504	Storage Plant		(3,136,766)	-		-	-	-	-
505	Transmission Plant		(5,239,361)	-		-	-	-	-
506	Distribution Plant		(110,420,687)	-		(110,420,687)	(67,667,991)	(26,636)	(42,726,060)
507	General Plant		(5,714,597)	-		(5,052,963)	(3,036,409)	(463)	(2,016,091)
508	Subtotal - Accumulated Depreciation		(136,901,095)	-		(122,245,952)	(72,393,094)	(27,357)	(49,825,501)
509				-					
510	OTHER RATEBASE ITEMS		(23,826,026)	-		(22,590,061)	(14,542,235)	(2,218)	(8,045,608)
511				-					
512	TOTAL RATEBASE		186,478,943	-		160,233,663	106,439,299	(82)	53,794,445
513				-					
514	RETURN ON RATEBASE		14,226,464	-		12,224,214	8,120,246	(6)	4,103,974
515				-					
516	EXPENSES			-					
517	Production Expenses		361,399	-		-	-	-	-
518	Storage Expense		321,081	-		-	-	-	-
519	Transmission Expenses		155,022	-		-	-	-	-
520	Distribution Expenses		4,986,651	-		4,986,651	1,651,774	3	3,334,874
521	Customer Accounts Expense		2,389,851	-		2,389,851	-	-	2,389,851
522	Customer Service & Information Expense		646,080	-		646,080	-	-	646,080
523	Sales Expense		188,260	-		188,260	-	-	188,260
524	Administrative and General Expense		9,085,605	-		8,888,903	818,249	116	8,070,538
525	Depreciation and Amortization Expense		9,563,551	-		8,641,919	5,102,617	134	3,539,169
526	Taxes Other Than Income & Rev		5,171,841	-		4,602,577	2,530,792	370	2,071,415
527	Income and Revenue Taxes		1,074,020	-		970,706	415,513	14	555,179
528	Subtotal - Expenses		33,943,362	-		31,314,947	10,518,944	637	20,795,366

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Classification

Function 3

1	ACCOUNT DESCRIPTION	FERC	INTERNAL	Function 3					
		ACCOUNT	ALLOCATOR	Distribution	Demand	Energy	Customer		
		ACCOUNT BALANCE	REFERENCE	ALLOCATOR					
529			-						
530	REVENUE	41,876,318	-		37,860,425	16,215,098	551	21,644,775	
531									
532	NET INCOME	7,932,956	-		6,545,478	5,696,154	(86)	849,410	
533			-						
534	REVENUE EXCESS (DEFICIENCY)	(6,293,508)	-		(5,678,735)	(2,424,091)	(80)	(3,254,564)	
535									
536	REVENUE GROSS UP		-						
537	Federal Income Tax	1,672,958	-	INT_Revenue_Deficiency	1,509,537	644,379	21	865,137	
538	Revenue Tax	336,804	-	INT_Revenue_Deficiency	303,904	129,728	4	174,172	
539	Uncollectible	8,774	-	INT_Revenue_Deficiency	7,917	3,379	0	4,537	
540	Subtotal - Revenue Gross Up	2,018,535	-		1,821,358	777,486	26	1,043,846	
541			-						
542	GROSS REVENUE EXCESS (DEFICIENCY)	(8,312,043)	-		(7,500,093)	(3,201,577)	(105)	(4,298,411)	
543									
544	TOTAL REVENUE REQUIREMENT	50,188,361	RevReq		45,360,518	19,416,675	656	25,943,186	
545	REVENUE REQUIREMENTS FROM LAST RUN	50,188,361	-		45,360,518	19,416,675	656	25,943,186	
546	DIFFERENCE	-	-		-	-	-	-	
547			-						
548	CUSTOM INTERNAL ALLOCATOR		-						
549			-						
550	Storage, Transmission, Distribution Plant	310,878,333	STD_Plant		272,635,197	175,507,504	26,768	97,100,925	
551	Mais and Services Plant	242,338,258	Mains&Services		242,338,258	170,652,272	0	71,685,986	
552	Meters and Regulators Plant	24,914,840	Meters&Regulators		24,914,840	0	0	24,914,840	
553	Revenue Deficiency	8,312,043	Revenue_Deficiency		7,500,093	3,201,577	105	4,298,411	
554	Income before income taxes	14,178,817	Income b/f Taxes		12,118,761	8,642,459	298	3,476,004	
555	Distribution Labor excluding Supervision	3,204,481	Dist_Labor		3,204,481	899,051	0	2,305,430	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
							Residential	Lg. Vol. Non-Res.		
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
A PLANT IN SERVICE										
Intangible Plant										
Organizational Expense	301	33	-	INT_STD_Plant	0	23	7	0	1	1
Franchise & Consents	302	13	-	INT_STD_Plant	0	9	3	0	1	0
Misc. Intangible Plant - Software	303.1	812,028	-	INT_STD_Plant	2,357	574,454	177,692	6,839	32,961	17,725
Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-	-
Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-	-
Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-	-
Subtotal - Intangible Plant		812,073	-		2,357	574,485	177,702	6,840	32,963	17,726
Storage Plant										
Land and Land Rights	350	22,525	-	Incremental_Winter_Sales	64	15,946	4,884	196	903	532
Structures and Improvements	351	802,930	-	Incremental_Winter_Sales	2,297	568,409	174,087	6,974	32,185	18,978
Wells-Well Equipment	352	4,133,258	-	Incremental_Winter_Sales	11,824	2,926,010	896,152	35,898	165,679	97,695
Lines	353	684,332	-	Incremental_Winter_Sales	1,958	484,452	148,374	5,944	27,431	16,175
Compressor Station Equipment - Other	354	3,266,933	-	Incremental_Winter_Sales	9,346	2,312,722	708,320	28,374	130,953	77,218
M&R Equipment-Meters & Gauges	355	771,910	-	Incremental_Winter_Sales	2,208	546,449	167,362	6,704	30,942	18,245
Purification Equipment	356	32,995	-	Incremental_Winter_Sales	94	23,357	7,154	287	1,323	780
Other Equipment	357	169,969	-	Incremental_Winter_Sales	486	120,324	36,852	1,476	6,813	4,017
Subtotal - Storage Plant		9,884,853	Storage_Plant		28,278	6,997,669	2,143,184	85,852	396,228	233,642
Liquified Natural Gas Plant										
Land and Land Rights	360	75,736	-	Design_Day_exTrans	228	53,481	16,971	586	3,175	1,295
Structures and Improvements	361	1,983,612	-	Design_Day_exTrans	5,975	1,400,738	444,493	15,343	83,149	33,914
Gas Holders	362	1,217,452	-	Design_Day_exTrans	3,667	859,710	272,810	9,417	51,033	20,815
Liquefaction Equipment	363.1	1,892,172	-	Design_Day_exTrans	5,700	1,336,167	424,003	14,636	79,316	32,351
Vaporizing Equipment	363.2	1,316,843	-	Design_Day_exTrans	3,967	929,895	295,081	10,186	55,200	22,514
Compressor Equipment	363.3	474,805	-	Design_Day_exTrans	1,430	335,286	106,396	3,673	19,903	8,118
Measuring & Regulating Equipment	363.4	1,297,132	-	Design_Day_exTrans	3,907	915,977	290,665	10,033	54,373	22,177
CNG Refueling Facilities	363.5	342,050	-	Design_Day_exTrans	1,030	241,540	76,647	2,646	14,338	5,848
LNG Refueling Facilities	363.6	82,895	-	Design_Day_exTrans	250	58,537	18,575	641	3,475	1,417
Subtotal - LNG Plant		8,682,698	Storage_Plant		26,156	6,131,331	1,945,640	67,160	363,963	148,448
Transmission Plant										
Land & Land Rights	365	-	-		-	-	-	-	-	-
Structures & Improvements	366	-	-		-	-	-	-	-	-
Transmission Mains	367	-	-	Peak_Average	-	-	-	-	-	-
Storage Transmission Mains	367.2	12,830,948	-	Incremental_Winter_Sales	36,706	9,083,264	2,781,941	111,440	514,320	303,277
Compressor Station Equipment	368	-	-		-	-	-	-	-	-
M&R Station Equipment	369	-	-		-	-	-	-	-	-
Subtotal - Transmission Plant		12,830,948	Trans_Plant		36,706	9,083,264	2,781,941	111,440	514,320	303,277

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
					Residential				Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
45										
46	Distribution Plant									
47	Land	374.1	-	INT_Dist_Plant	-	-	-	-	-	-
48	Land Rights	374.2	-	INT_Dist_Plant	-	-	-	-	-	-
49	Structures and Improvements	375	-	INT_Dist_Plant	-	-	-	-	-	-
50	Mains < 4"	376.11	Mains_Plant	Peak_Average<4"	-	-	-	-	-	-
51	Mains 4" & >	376.12	Mains_Plant	Peak_Average	-	-	-	-	-	-
52	Meas. & Reg. Station Equip.- Gen.	378	-	Peak_Average<4"	-	-	-	-	-	-
53	Meas. & Reg. Station Equip.- City Gate	379	-	Peak_Average	-	-	-	-	-	-
54	Services	380	-		-	-	-	-	-	-
55	Meters	381	-		-	-	-	-	-	-
56	ERTs	381.2	-		-	-	-	-	-	-
57	Meter Installations	382	Installs		-	-	-	-	-	-
58	ERT Installations	382.2	Installs		-	-	-	-	-	-
59	House Regulators	383	-		-	-	-	-	-	-
60	Calorimeters @ Gate Stations	387.2	-		-	-	-	-	-	-
61	Subtotal - Distribution Plant		Dist_Plant		-	-	-	-	-	-
62										
63	General Plant									
64	Land	389	199,086	INT_STD_Plant	578	140,840	43,565	1,677	8,081	4,346
65	Structures and Improvements	390	598,748	INT_STD_Plant	1,738	423,573	131,021	5,043	24,304	13,069
66	Source Control Plant	390.1	218,168	INT_STD_Plant	633	154,338	47,740	1,838	8,856	4,762
67	Office Furniture and Equipment	391.1	129,515	INT_STD_Plant	376	91,623	28,341	1,091	5,257	2,827
68	Computers	391.2	333,638	INT_STD_Plant	968	236,026	73,008	2,810	13,543	7,283
69	Transportation Equipment	392	484,288	INT_STD_Plant	1,406	342,600	105,974	4,079	19,658	10,571
70	Stores Equipment	393	1,352	INT_STD_Plant	4	956	296	11	55	30
71	Tools - Shop & Garage Equip.	394	137,597	INT_STD_Plant	399	97,341	30,110	1,159	5,585	3,003
72	Laboratory Equipment	395	773	INT_STD_Plant	2	547	169	7	31	17
73	Power Operated Equipment	396	118,507	INT_STD_Plant	344	83,835	25,932	998	4,810	2,587
74	Communications Equipment	397	160,577	INT_STD_Plant	466	113,597	35,138	1,352	6,518	3,505
75	Communications Equipment - ERTs	397.3	-		-	-	-	-	-	-
76	Miscellaneous Equipment	398	2,126	INT_STD_Plant	6	1,504	465	18	86	46
77	RWIP		-	0	-	-	-	-	-	-
78	Subtotal - General Plant		2,384,377		6,921	1,686,781	521,760	20,082	96,785	52,046
79										
80	TOTAL PLANT IN SERVICE		34,594,948	Plant	100,418	24,473,532	7,570,227	291,374	1,404,259	755,139

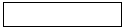
Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
							Residential	Lg. Vol. Non-Res.	
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
81			-						
82	B ACCUMULATED DEPRECIATION		-						
83			-						
84	Intangible Plant		-						
85	Organizational Expense	301	-	INT_STD_Plant	-	-	-	-	-
86	Franchise & Consents	302	-	INT_STD_Plant	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(302,109)	INT_STD_Plant	(877)	(213,722)	(66,109)	(2,544)	(12,263)
88	Misc. Intangible Plant - CIS	303.2	-		-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-		-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-		-	-	-	-	-
91	Subtotal - Intangible Plant		(302,109)		(877)	(213,722)	(66,109)	(2,544)	(12,263)
92			-						
93	Storage Plant		-						
94	Land and Land Rights	350	(3,036)	Incremental_Winter_Sales	(9)	(2,149)	(658)	(26)	(122)
95	Structures and Improvements	351	(294,086)	Incremental_Winter_Sales	(841)	(208,189)	(63,762)	(2,554)	(11,788)
96	Wells-Well Equipment	352	(2,047,558)	Incremental_Winter_Sales	(5,858)	(1,449,504)	(443,941)	(17,783)	(82,075)
97	Lines	353	(334,465)	Incremental_Winter_Sales	(957)	(236,774)	(72,517)	(2,905)	(13,407)
98	Compressor Station Equipment - Other	354	(1,973,764)	Incremental_Winter_Sales	(5,646)	(1,397,264)	(427,941)	(17,143)	(79,117)
99	M&R Equipment-Meters & Gauges	355	(481,810)	Incremental_Winter_Sales	(1,378)	(341,083)	(104,464)	(4,185)	(19,313)
100	Purification Equipment	356	(24,420)	Incremental_Winter_Sales	(70)	(17,288)	(5,295)	(212)	(979)
101	Other Equipment	357	(90,275)	Incremental_Winter_Sales	(258)	(63,907)	(19,573)	(784)	(3,619)
102	Subtotal - Storage Plant		(5,249,415)		(15,017)	(3,716,157)	(1,138,152)	(45,592)	(210,419)
103			-						
104	Liquified Natural Gas Plant		-						
105	Land and Land Rights	360	-	Design_Day_exTrans	-	-	-	-	-
106	Structures and Improvements	361	(519,537)	Design_Day_exTrans	(1,565)	(366,874)	(116,419)	(4,019)	(21,778)
107	Gas Holders	362	(849,001)	Design_Day_exTrans	(2,558)	(599,526)	(190,246)	(6,567)	(35,589)
108	Liquefaction Equipment	363.1	(1,019,009)	Design_Day_exTrans	(3,070)	(719,578)	(228,342)	(7,882)	(42,715)
109	Vaporizing Equipment	363.2	(339,211)	Design_Day_exTrans	(1,022)	(239,536)	(76,011)	(2,624)	(14,219)
110	Compressor Equipment	363.3	(84,579)	Design_Day_exTrans	(255)	(59,726)	(18,953)	(654)	(3,545)
111	Measuring & Regulating Equipment	363.4	(85,572)	Design_Day_exTrans	(258)	(60,427)	(19,175)	(662)	(3,587)
112	CNG Refueling Facilities	363.5	(156,962)	Design_Day_exTrans	(473)	(110,840)	(35,172)	(1,214)	(6,580)
113	LNG Refueling Facilities	363.6	(82,895)	Design_Day_exTrans	(250)	(58,537)	(18,575)	(641)	(3,475)
114	Subtotal - LNG Plant		(3,136,766)		(9,449)	(2,215,043)	(702,894)	(24,263)	(131,487)
115			-						
116	Transmission Plant		-						
117	Land & Land Rights	365	-		-	-	-	-	-
118	Structures & Improvements	366	-		-	-	-	-	-
119	Transmission Mains	367	-	Peak_Average	-	-	-	-	-
120	Storage Transmission Mains	367.2	(5,085,591)	Incremental_Winter_Sales	(14,548)	(3,600,183)	(1,102,632)	(44,169)	(203,853)
121	Compressor Station Equipment	368	-		-	-	-	-	-
122	M&R Station Equipment	369	-		-	-	-	-	-
123	Subtotal - Transmission Plant		(5,085,591)		(14,548)	(3,600,183)	(1,102,632)	(44,169)	(203,853)
124			-						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand



Schedule 1 Schedule 2 Schedule 3 Schedule 27 Schedule 41 Schedule 42

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR							
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
125	Distribution Plant			-							
126	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-	-
127	Land Rights	374.2	-	-	INT_Dist_Plant	-	-	-	-	-	-
128	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	-	-
129	Mains < 4"	376.11	-	-	Peak_Average<4"	-	-	-	-	-	-
130	Mains 4" & >	376.12	-	-	Peak_Average	-	-	-	-	-	-
131	Meas. & Reg. Station Equip.- Gen.	378	-	-	Peak_Average<4"	-	-	-	-	-	-
132	Meas. & Reg. Station Equip.- City Gate	379	-	-	Peak_Average	-	-	-	-	-	-
133	Services	380	-	-		-	-	-	-	-	-
134	Meters	381	-	-		-	-	-	-	-	-
135	ERTs	381.2	-	-		-	-	-	-	-	-
136	Meter Installations	382	-	-		-	-	-	-	-	-
137	ERT Installations	382.2	-	-		-	-	-	-	-	-
138	House Regulators	383	-	-		-	-	-	-	-	-
139	Calorimeters @ Gate Stations	387.2	-	-		-	-	-	-	-	-
140	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-
141											
142	General Plant			-							
143	Land	389	(8,086)	-	INT_STD_Plant	(23)	(5,720)	(1,769)	(68)	(328)	(177)
144	Structures and Improvements	390	(100,516)	-	INT_STD_Plant	(292)	(71,108)	(21,995)	(847)	(4,080)	(2,194)
145	Source Control Plant	390.1	(51,203)	-	INT_STD_Plant	(149)	(36,223)	(11,205)	(431)	(2,078)	(1,118)
146	Office Furniture and Equipment	391.1	(95,553)	-	INT_STD_Plant	(277)	(67,597)	(20,909)	(805)	(3,879)	(2,086)
147	Computers	391.2	(198,873)	-	INT_STD_Plant	(577)	(140,689)	(43,518)	(1,675)	(8,073)	(4,341)
148	Transportation Equipment	392	(114,106)	-	INT_STD_Plant	(331)	(80,722)	(24,969)	(961)	(4,632)	(2,491)
149	Stores Equipment	393	(1,352)	-	INT_STD_Plant	(4)	(956)	(296)	(11)	(55)	(30)
150	Tools - Shop & Garage Equip.	394	(50,072)	-	INT_STD_Plant	(145)	(35,422)	(10,957)	(422)	(2,032)	(1,093)
151	Laboratory Equipment	395	(773)	-	INT_STD_Plant	(2)	(547)	(169)	(7)	(31)	(17)
152	Power Operated Equipment	396	(31,351)	-	INT_STD_Plant	(91)	(22,179)	(6,860)	(264)	(1,273)	(684)
153	Communications Equipment	397	(39,401)	-	INT_STD_Plant	(114)	(27,874)	(8,622)	(332)	(1,599)	(860)
154	Communications Equipment - ERTs	397.3	-	-		-	-	-	-	-	-
155	Miscellaneous Equipment	398	(2,029)	-	INT_STD_Plant	(6)	(1,436)	(444)	(17)	(82)	(44)
156	RWIP		150,100	-	INT_STD_Plant	436	106,185	32,846	1,264	6,093	3,276
157	Subtotal - General Plant		(543,217)	-		(1,577)	(384,288)	(118,869)	(4,575)	(22,050)	(11,857)
158											
159	TOTAL ACCUMULATED DEPRECIATION		(14,317,098)	-		(41,469)	(10,129,394)	(3,128,656)	(121,144)	(580,073)	(316,363)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

Schedule 1 Schedule 2 Schedule 3 Schedule 27 Schedule 41 Schedule 42

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1		Schedule 2		Schedule 3		Schedule 27		Schedule 41		Schedule 42	
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Residential	Basic Firm	Residential	Heating Dry	Non-Residential	Lg. Vol. Non-Res.	Sales and	Transport
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales & Transport	Sales & Transport	Sales & Transport	Sales & Transport	Sales & Transport	Sales & Transport	Sales & Transport
160				-												
161	C OTHER RATEBASE ITEMS			-												
162	Storage Gas		-	-												
163	Customer Advances		-	-	INT_Dist_Plant											
164	Leashold Improvements		2,383	-	INT_STD_Plant	7	1,686	521	20	97	52					
165	Deferred Taxes		(3,815,187)	-	INT_STD_Plant	(11,074)	(2,698,981)	(834,857)	(32,133)	(154,864)	(83,278)					
166	Working Capital		1,284,463	-	INT_STD_Plant	3,728	908,669	281,072	10,818	52,138	28,037					
167	Other		9,459	-	INT_STD_Plant	27	6,692	2,070	80	384	206					
168	Subtotal - Other Ratebase Items		(2,518,883)	-		(7,311)	(1,781,935)	(551,194)	(21,215)	(102,245)	(54,982)					
169				-												
170	TOTAL RATEBASE		17,758,967	-		51,638	12,562,202	3,890,377	149,014	721,942	383,794					
171				-												
172	D OPERATING AND MAINTENANCE EXPENSES			-												
173				-												
174	Underground Storage Expense			-												
175	Wells Expense	816	30,403	-	Incremental_Winter_Sales	87	21,523	6,592	264	1,219	719					
176	Compressor Station Expenses	818	-	-												
177	Meas/Reg Station Expenses	820	269,604	-	Incremental_Winter_Sales	771	190,858	58,454	2,342	10,807	6,372					
178	Meas/Reg Station Expenses - Direct	820-D	-	-												
179	Purification Expense	821	-	-												
180	Subtotal - Operations Expenses		300,007	-		858	212,380	65,046	2,606	12,026	7,091					
181	Maint. of Reservoirs and Wells	832	24,741	-	Incremental_Winter_Sales	71	17,514	5,364	215	992	585					
182	Maint. of Compressor Station Equipment	834	24,220	-	Incremental_Winter_Sales	69	17,146	5,251	210	971	572					
183	Subtotal - Maint. Expenses		48,961	-		140	34,660	10,615	425	1,963	1,157					
184	Subtotal - Production Expense		348,968	-		998	247,041	75,661	3,031	13,988	8,248					
185				-												
186	Other Storage Expense			-												
187	Supervision and Engineering	840	11,252	-	Design_Day_exTrans	34	7,945	2,521	87	472	192					
188	Supervision and Engineering - Direct	840-D	6,677	-	Firm_Sales_Thrupt	21	4,448	1,540	46	384	236					
189	Supervision and Engineering	844	190,478	-	Design_Day_exTrans	574	134,507	42,683	1,473	7,984	3,257					
190	Supervision and Engineering - Direct	844-D	6,677	-	Firm_Sales_Thrupt	21	4,448	1,540	46	384	236					
191	LNG Fuel Expense - Credit Liquef Costs	845	(10,479)	-	Design_Day_exTrans	(32)	(7,399)	(2,348)	(81)	(439)	(179)					
192	Subtotal - Operations Expense		204,604	-		619	143,950	45,936	1,571	8,786	3,742					
193			-	-	Design_Day_exTrans	-	-	-	-	-	-					
194	Supervision and Engineering	847	116,477	-	Design_Day_exTrans	351	82,251	26,101	901	4,883	1,991					
195	Subtotal - Maintenance Expense		116,477	-		351	82,251	26,101	901	4,883	1,991					
196	Subtotal - Storage Expense		321,081	-		970	226,201	72,037	2,472	13,668	5,734					
197				-												
198	Transmission Expenses			-												
199	Mains Expense	856	88,941	-	INT_Trans_Plant	254	62,963	19,284	772	3,565	2,102					
200	Subtotal - Operations Expense		88,941	-		254	62,963	19,284	772	3,565	2,102					
201	Maint. of Mains	863	12,152	-	INT_Trans_Plant	35	8,603	2,635	106	487	287					
202	Subtotal - Maint. Expense		12,152	-		35	8,603	2,635	106	487	287					
203	Subtotal - Transmission Expense		101,094	-		289	71,566	21,919	878	4,052	2,389					

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport	
204										
205	Distribution Expenses									
206	Operation Supervision & Engineering	870	-	INT_Dist_Labor	-	-	-	-	-	
207	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-	
208	Distribution Load Dispatching	871	-		-	-	-	-	-	
209	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-	
210	Meas. & Reg. Station Expenses	875	-	Peak_Average<4"	-	-	-	-	-	
211	Meas. & Reg. Station Expenses - City Gate	877	-	Peak_Average	-	-	-	-	-	
212	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-	
213	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-	
214	Other Expenses	880	-	INT_Dist_O&M	-	-	-	-	-	
215	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	
216	Subtotal - Operating Expense		-							
217	Supervision and Engineering	885	-	INT_Dist_Labor	-	-	-	-	-	
218	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-	
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	Peak_Average<4"	-	-	-	-	-	
220	Maint. of Meas. & Reg. Station Expenses-City	891	-	Peak_Average	-	-	-	-	-	
221	Maint. of Services	892	-		-	-	-	-	-	
222	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-	
223	Maint. of Other Equipment	894	-	INT_Dist_Plant	-	-	-	-	-	
224	Subtotal - Maintenance Expense		-							
225	Subtotal - Distribution Expense		-	Dist_O&M	-	-	-	-	-	
226										
227	OPERATING AND MAINTENANCE EXPENSES	771,143	O&M		2,257	544,808	169,617	6,381	31,709	16,372
228										
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENSES									
230										
231	Customer Accounts Expense									
232	Supervision	901	-		-	-	-	-	-	
233	Meter Reading Expenses	902	-		-	-	-	-	-	
234	Customer Records & Collection Expense	903	-		-	-	-	-	-	
235	Customer Records & Collection Expense - Dir	903-D	-		-	-	-	-	-	
236	Uncollectible Accounts	904	-		-	-	-	-	-	
237	Subtotal - Customer Accounts Expense		-							
238										
239	Customer Service & Information Expense									
240	Supervision	907	-	INT_908-910	-	-	-	-	-	
241	Customer Assistance Expenses	908	-	908-910	-	-	-	-	-	
242	Customer Assistance Expenses - Direct	908-D	-	908-910	-	-	-	-	-	
243	Information, Instructional Advertising	909	-	908-910	-	-	-	-	-	
244	Misc Demand Serv & Inform Expen	910	-	908-910	-	-	-	-	-	
245	Subtotal - Customer Service & Information Exp		-							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
							Residential		Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
246										
247	Sales Expense		-		0	-	-	-	-	-
248	Supervision	911	-		INT_912-913	-	-	-	-	-
249	Demonstrating & Selling Expenses	912	-	912-913		-	-	-	-	-
250	Advertising Expenses	913	-	912-913		-	-	-	-	-
251	Miscellaneous Sales Expenses	916	-		INT_912-913	-	-	-	-	-
252	Subtotal - Sales Expense		-			-	-	-	-	-
253										
254	ACCOUNTS AND SERVICE EXPENSE		-			-	-	-	-	-
255										
256	F ADMINISTRATIVE AND GENERAL EXPENSE		-							
257										
258	Office Supplies & Expenses	921	-		INT_Labor	-	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	-		0	-	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(106,606)		INT_Labor	(313)	(75,258)	(23,514)	(874)	(4,415)
261	Property Insurance	924	39,600		INT_STD_Plant	115	28,014	8,665	334	1,607
262	Injuries and Damages	925	1,266		INT_Labor	4	894	279	10	52
263	Employee Pensions and Benefits	926	84,382		INT_Labor	248	59,570	18,612	691	3,495
264	Miscellaneous General Expenses	930	47,897		INT_O&M	140	33,839	10,535	396	1,969
265	Rents	931	53,447		INT_STD_Plant	155	37,810	11,696	450	2,170
266	Maintenance of General Plant	935	43,747		INT_STD_Plant	127	30,948	9,573	368	1,776
267	Subtotal - Administrative and General Expense		163,733			476	115,816	35,846	1,377	6,654
268										
269	ADMINISTRATIVE AND GENERAL EXPENSE		163,733			476	115,816	35,846	1,377	6,654
270										
271	G DEPRECIATION AND AMORTIZATION EXPENS		-							
272										
273	Intangible Plant									
274	Organizational Expense	301	-		INT_STD_Plant	-	-	-	-	-
275	Franchise & Consents	302	-		INT_STD_Plant	-	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	55,055		INT_STD_Plant	160	38,948	12,047	464	2,235
277	Misc. Intangible Plant - CIS	303.2	-			-	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-			-	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-			-	-	-	-	-
280	Subtotal - Intangible Plant		55,055			160	38,948	12,047	464	2,235

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
							Residential	Lg. Vol. Non-Res.			
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
281				-							
282	Storage Plant			-							
283	Land and Land Rights	350	163	-	Incremental_Winter_Sales	0	116	35	1	7	4
284	Structures and Improvements	351	12,044	-	Incremental_Winter_Sales	34	8,526	2,611	105	483	285
285	Wells-Well Equipment	352	64,909	-	Incremental_Winter_Sales	186	45,950	14,073	564	2,602	1,534
286	Lines	353	14,097	-	Incremental_Winter_Sales	40	9,980	3,056	122	565	333
287	Compressor Station Equipment - Other	354	57,876	-	Incremental_Winter_Sales	166	40,972	12,548	503	2,320	1,368
288	M&R Equipment-Meters & Gauges	355	17,522	-	Incremental_Winter_Sales	50	12,404	3,799	152	702	414
289	Purification Equipment	356	452	-	Incremental_Winter_Sales	1	320	98	4	18	11
290	Other Equipment	357	3,688	-	Incremental_Winter_Sales	11	2,611	800	32	148	87
291	Subtotal - Storage Plant		170,753	-		488	120,879	37,022	1,483	6,845	4,036
292				-							
293	Liquified Natural Gas Plant			-							
294	Land and Land Rights	360	-	-	Design_Day_exTrans	-	-	-	-	-	-
295	Structures and Improvements	361	82,144	-	Design_Day_exTrans	247	58,006	18,407	635	3,443	1,404
296	Gas Holders	362	30,484	-	Design_Day_exTrans	92	21,527	6,831	236	1,278	521
297	Liquefaction Equipment	363.1	17,625	-	Design_Day_exTrans	53	12,446	3,949	136	739	301
298	Vaporizing Equipment	363.2	24,417	-	Design_Day_exTrans	74	17,242	5,471	189	1,024	417
299	Compressor Equipment	363.3	34,561	-	Design_Day_exTrans	104	24,406	7,745	267	1,449	591
300	Measuring & Regulating Equipment	363.4	11,492	-	Design_Day_exTrans	35	8,115	2,575	89	482	196
301	CNG Refueling Facilities	363.5	8,962	-	Design_Day_exTrans	27	6,328	2,008	69	376	153
302	LNG Refueling Facilities	363.6	-	-	Design_Day_exTrans	-	-	-	-	-	-
303	Subtotal - LNG Plant		209,684	-		632	148,070	46,987	1,622	8,790	3,585
304				-							
305	Transmission Plant			-							
306	Land & Land Rights	365	-	-		-	-	-	-	-	-
307	Structures & Improvements	366	-	-		-	-	-	-	-	-
308	Transmission Mains	367	-	-	Peak_Average	-	-	-	-	-	-
309	Storage Transmission Mains	367.2	221,221	-	Incremental_Winter_Sales	633	156,607	47,964	1,921	8,868	5,229
310	Compressor Station Equipment	368	-	-		-	-	-	-	-	-
311	M&R Station Equipment	369	-	-		-	-	-	-	-	-
312	Subtotal - Transmission Plant		221,221	-		633	156,607	47,964	1,921	8,868	5,229
313				-							
314	Distribution Plant			-							
315	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-	-
316	Land Rights	374.2	-	-	INT_Dist_Plant	-	-	-	-	-	-
317	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	-	-
318	Mains < 4"	376.11	-	-	Peak_Average<4"	-	-	-	-	-	-
319	Mains 4" & >	376.12	-	-	Peak_Average	-	-	-	-	-	-
320	Meas. & Reg. Station Equip.- Gen.	378	-	-	Peak_Average<4"	-	-	-	-	-	-
321	Meas. & Reg. Station Equip.- City Gate	379	-	-	Peak_Average	-	-	-	-	-	-
322	Services	380	-	-		-	-	-	-	-	-
323	Meters	381	-	-		-	-	-	-	-	-
324	ERTs	381.2	-	-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
							Residential		
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport
325	Meter Installations	382	-	-	-	-	-	-	-
326	ERT Installations	382.2	-	-	-	-	-	-	-
327	House Regulators	383	-	-	-	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-
329	Subtotal - Distribution Plant		-	-	-	-	-	-	-
330			-						
331	General Plant		-						
332	Land	389	-	INT_STD_Plant	-	-	-	-	-
333	Structures and Improvements	390	26,322	INT_STD_Plant	76	18,621	5,760	222	1,068
334	Source Control Plant	390.1	4,691	INT_STD_Plant	14	3,318	1,026	40	190
335	Office Furniture and Equipment	391.1	4,379	INT_STD_Plant	13	3,098	958	37	178
336	Computers	391.2	52,199	INT_STD_Plant	152	36,927	11,422	440	2,119
337	Transportation Equipment	392	-	INT_STD_Plant	-	-	-	-	-
338	Stores Equipment	393	-	INT_STD_Plant	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	5,504	INT_STD_Plant	16	3,894	1,204	46	223
340	Laboratory Equipment	395	-	INT_STD_Plant	-	-	-	-	-
341	Power Operated Equipment	396	-	INT_STD_Plant	-	-	-	-	-
342	Communications Equipment	397	8,898	INT_STD_Plant	26	6,295	1,947	75	361
343	Communications Equipment - ERTs	397.3	-		-	-	-	-	-
344	Miscellaneous Equipment	398	10	INT_STD_Plant	0	7	2	0	0
345	RWIP		-		-	-	-	-	-
346	Subtotal - General Plant		102,002		296	72,159	22,320	859	4,140
347			-						2,226
348	Amortization Expense		-						
349	Amortization Expense		-		-	-	-	-	-
350			-						
351	DEPRECIATION AND AMORTIZATION EXPENS		758,715		2,209	536,662	166,340	6,349	30,877
352			-						16,278
353	H TAXES		-						
354			-						
355	Taxes Other Than Income & Revenue		-						
356	Property		149,122	INT_Plant	433	105,493	32,632	1,256	6,053
357	Franchise		269,633	INT_Plant	783	190,747	59,002	2,271	10,945
358	Payroll		29,884	INT_Labor	88	21,097	6,591	245	1,238
359	Regulatory Fee		11,010	INT_RevReq	37	7,901	2,313	102	430
360	Other		11,322	INT_Plant	33	8,010	2,478	95	460
361	Subtotal - Taxes Other Than Income		470,971		1,373	333,247	103,016	3,969	19,125
			-						10,240

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

Schedule 1 Schedule 2 Schedule 3 Schedule 27 Schedule 41 Schedule 42

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
		ACCOUNT	BALANCE	REFERENCE				ALLOCATOR			Heating Dry
362											
363	Income & Revenue Taxes										
364	Federal Income Taxes		80,313	-	INT_RevReq	267	57,635	16,874	745	3,137	1,656
365	State Income Taxes		-	-	INT_RevReq	-	-	-	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-	-	-	-
368	Subtotal - Income Taxes		80,313	-		267	57,635	16,874	745	3,137	1,656
369											
370	TOTAL TAXES		551,284	-		1,639	390,882	119,890	4,714	22,262	11,896
371											
372	I REVENUES										
373											
374	Sales & Transportation Operating Margin		3,095,620	-	Margin	15,380	2,076,271	642,983	14,601	147,307	199,078
375	Revenue Credit		17,919	-	SC_Revenue_Credit	100	13,533	4,191	95	-	-
376	Reconnect Charges		-	-	Margin	-	-	-	-	-	-
377	Forfeited Discounts		6,743	-	Margin	34	4,523	1,401	32	321	434
378	Automated Payment Charge		445	-	Margin	2	298	92	2	21	29
379	Return Check		872	-	Margin	4	585	181	4	41	56
380	Field Collection		-	-	Margin	-	-	-	-	-	-
381	Meter Rentals		-	-	Margin	-	-	-	-	-	-
382	Utility Property Rental		-	-	Margin	-	-	-	-	-	-
383	Miscellaneous		205	-	Margin	1	138	43	1	10	13
384	Subtotal -Revenue		3,121,804	-		15,521	2,095,348	648,890	14,735	147,700	199,610
385											
386	TOTAL REVENUES		3,121,804	-		15,521	2,095,348	648,890	14,735	147,700	199,610
387											
388	NET INCOME		876,929	-		8,940	507,180	157,197	(4,086)	56,199	151,500
389											
390	J LABOR BALANCE										
391											
392	Underground Storage Expense										
393	Wells Expense	816	39	-	Incremental_Winter_Sales	0	27	8	0	2	1
394	Compressor Station Expenses	818	-	-		-	-	-	-	-	-
395	Meas/Reg Station Expenses	820	187,209	-	Incremental_Winter_Sales	536	132,529	40,590	1,626	7,504	4,425
396	Meas/Reg Station Expenses - Direct	820-D	-	-		-	-	-	-	-	-
397	Purification Expense	821	-	-		-	-	-	-	-	-
398	Subtotal - Operations Expenses		187,248	-		536	132,556	40,598	1,626	7,506	4,426
399	Maint. of Reservoirs and Wells	832	18,020	-	Incremental_Winter_Sales	52	12,757	3,907	157	722	426
400	Maint. of Compressor Station Equipment	834	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
401	Subtotal - Maint. Expenses		18,020	-		52	12,757	3,907	157	722	426
402	Subtotal - Production Expense		205,268	-		587	145,313	44,505	1,783	8,228	4,852

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res. Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
403			-							
404	Other Storage Expense		-							
405	Supervision and Engineering	840	4,183	Design_Day_exTrans	13	2,954	937	32	175	72
406	Supervision and Engineering - Direct	840-D	6,677	Firm_Sales_Thrupt	21	4,448	1,540	46	384	236
407	Supervision and Engineering	844	124,649	Design_Day_exTrans	375	88,022	27,932	964	5,225	2,131
408	Supervision and Engineering - Direct	844-D	6,677	Firm_Sales_Thrupt	21	4,448	1,540	46	384	236
409	LNG Fuel Expense - Credit Liquef Costs	845	-	Design_Day_exTrans	-	-	-	-	-	-
410	Subtotal - Operations Expense		142,186		431	99,873	31,949	1,088	6,169	2,675
411			-	Design_Day_exTrans	-	-	-	-	-	-
412	Supervision and Engineering	847	89,201	Design_Day_exTrans	269	62,990	19,988	690	3,739	1,525
413	Subtotal - Maintenance Expense		89,201		269	62,990	19,988	690	3,739	1,525
414	Subtotal - Storage Expense		231,386		700	162,862	51,938	1,778	9,908	4,200
415			-							
416	Transmission Expenses		-							
417	Mains Expense	856	23,629	INT_Trans_Plant	68	16,728	5,123	205	947	559
418	Subtotal - Operations Expense		23,629		68	16,728	5,123	205	947	559
419	Maint. of Mains	863	1,139	INT_Trans_Plant	3	806	247	10	46	27
420	Subtotal - Maint. Expense		1,139		3	806	247	10	46	27
421	Subtotal - Transmission Expense		24,768		71	17,534	5,370	215	993	585
422			-							
423	Distribution Expenses		-							
424	Operation Supervision & Engineering	870	-	INT_Dist_Labor	-	-	-	-	-	-
425	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-	-
426	Distribution Load Dispatching	871	-		-	-	-	-	-	-
427	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-	-
428	Meas. & Reg. Station Expenses	875	-	Peak_Average<4"	-	-	-	-	-	-
429	Meas. & Reg. Station Expenses - City Gate	877	-	Peak_Average	-	-	-	-	-	-
430	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-	-
431	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-	-
432	Other Expenses	880	-	INT_Dist_O&M	-	-	-	-	-	-
433	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	-
434	Subtotal - Operating Expense		-		-	-	-	-	-	-
435	Supervision and Engineering	885	-	INT_Dist_Labor	-	-	-	-	-	-
436	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-	-
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	Peak_Average<4"	-	-	-	-	-	-
438	Maint. of Meas. & Reg. Station Expenses-City	891	-	Peak_Average	-	-	-	-	-	-
439	Maint. of Services	892	-		-	-	-	-	-	-
440	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-	-
441	Maint. of Other Equipment	894	-	INT_Dist_Plant	-	-	-	-	-	-
442	Subtotal - Maintenance Expense		-		-	-	-	-	-	-
443	Subtotal - Distribution Expense		-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport
444									
445	OPERATING AND MAINTENANCE EXPENSES								
446									
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
448									
449	Customer Accounts Expense								
450	Supervision	901		-	-	-	-	-	-
451	Meter Reading Expenses	902		-	-	-	-	-	-
452	Customer Records & Collection Expense	903		-	-	-	-	-	-
453	Customer Records & Collection Expense - Dir	903-D		-	-	-	-	-	-
454	Uncollectible Accounts	904		-	-	-	-	-	-
455	Subtotal - Customer Accounts Expense			-	-	-	-	-	-
456									
457	Customer Service & Information Expense								
458	Supervision	907	INT_908-910	-	-	-	-	-	-
459	Customer Assistance Expenses	908		-	-	-	-	-	-
460	Customer Assistance Expenses - Direct	908-D		-	-	-	-	-	-
461	Information, Instructional Advertising	909		-	-	-	-	-	-
462	Misc Demand Serv & Inform Expen	910		-	-	-	-	-	-
463	Subtotal - Customer Service & Information Exp			-	-	-	-	-	-
464									
465	Sales Expense								
466	Supervision	911	INT_912-913	-	-	-	-	-	-
467	Demonstrating & Selling Expenses	912		-	-	-	-	-	-
468	Advertising Expenses	913		-	-	-	-	-	-
469	Miscellaneous Sales Expenses	916	INT_912-913	-	-	-	-	-	-
470	Subtotal - Sales Expense			-	-	-	-	-	-
471									
472	ACCOUNTS AND SERVICE EXPENSE								
473									
474	ADMINISTRATIVE AND GENERAL EXPENSE								
475									
476	Office Supplies & Expenses	921	INT_Labor	-	-	-	-	-	-
477	Office Supplies & Expenses - Direct	921-D		-	-	-	-	-	-
478	Admin Expenses Transferred-Credit	922	INT_Labor	(107)	(25,746)	(8,044)	(299)	(1,511)	(763)
479	Property Insurance	924	INT_STD_Plant	-	-	-	-	-	-
480	Injuries and Damages	925	INT_Labor	-	-	-	-	-	-
481	Employee Pensions and Benefits	926	INT_Labor	44	10,536	3,292	122	618	312
482	Miscellaneous General Expenses	930	INT_O&M	0	85	27	1	5	3
483	Rents	931	INT_STD_Plant	-	-	-	-	-	-
484	Maintenance of General Plant	935	INT_STD_Plant	62	15,191	4,699	181	872	469
485	Subtotal - Administrative and General Expense			(1)	67	(26)	5	(16)	20
486									
487	ADMINISTRATIVE AND GENERAL EXPENSE	461,473	Labor	1,357	325,777	101,787	3,781	19,114	9,658

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res. Sales and
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
488			-						
489			-						
490	K REVENUE REQUIREMENT SUMMARY		-						
491			-						
492	PLANT IN SERVICE		-						
493	Intangible Plant	812,073	-	2,357	574,485	177,702	6,840	32,963	17,726
494	Production Plant	9,884,853	-	28,278	6,997,669	2,143,184	85,852	396,228	233,642
495	Storage Plant	8,682,698	-	26,156	6,131,331	1,945,640	67,160	363,963	148,448
496	Transmission Plant	12,830,948	-	36,706	9,083,264	2,781,941	111,440	514,320	303,277
497	Distribution Plant	-	-	-	-	-	-	-	-
498	General Plant	2,384,377	-	6,921	1,686,781	521,760	20,082	96,785	52,046
499	Subtotal - Plant in Service	34,594,948	-	100,418	24,473,532	7,570,227	291,374	1,404,259	755,139
500			-						
501	ACCUMULATED DEPRECIATION		-						
502	Intangible Plant	(302,109)	-	(877)	(213,722)	(66,109)	(2,544)	(12,263)	(6,594)
503	Production Plant	(5,249,415)	-	(15,017)	(3,716,157)	(1,138,152)	(45,592)	(210,419)	(124,077)
504	Storage Plant	(3,136,766)	-	(9,449)	(2,215,043)	(702,894)	(24,263)	(131,487)	(53,629)
505	Transmission Plant	(5,085,591)	-	(14,548)	(3,600,183)	(1,102,632)	(44,169)	(203,853)	(120,205)
506	Distribution Plant	-	-	-	-	-	-	-	-
507	General Plant	(543,217)	-	(1,577)	(384,288)	(118,869)	(4,575)	(22,050)	(11,857)
508	Subtotal - Accumulated Depreciation	(14,317,098)	-	(41,469)	(10,129,394)	(3,128,656)	(121,144)	(580,073)	(316,363)
509			-						
510	OTHER RATEBASE ITEMS	(2,518,883)	-	(7,311)	(1,781,935)	(551,194)	(21,215)	(102,245)	(54,982)
511			-						
512	TOTAL RATEBASE	17,758,967	-	51,638	12,562,202	3,890,377	149,014	721,942	383,794
513			-						
514	RETURN ON RATEBASE	1,354,830	-	3,939	958,369	296,797	11,368	55,077	29,280
515			-						
516	EXPENSES		-						
517	Production Expenses	348,968	-	998	247,041	75,661	3,031	13,988	8,248
518	Storage Expense	321,081	-	970	226,201	72,037	2,472	13,668	5,734
519	Transmission Expenses	101,094	-	289	71,566	21,919	878	4,052	2,389
520	Distribution Expenses	-	-	-	-	-	-	-	-
521	Customer Accounts Expense	-	-	-	-	-	-	-	-
522	Customer Service & Information Expense	-	-	-	-	-	-	-	-
523	Sales Expense	-	-	-	-	-	-	-	-
524	Administrative and General Expense	163,733	-	476	115,816	35,846	1,377	6,654	3,564
525	Depreciation and Amortization Expense	758,715	-	2,209	536,662	166,340	6,349	30,877	16,278
526	Taxes Other Than Income & Rev	470,971	-	1,373	333,247	103,016	3,969	19,125	10,240
527	Income and Revenue Taxes	80,313	-	267	57,635	16,874	745	3,137	1,656
528	Subtotal - Expenses	2,244,875	-	6,581	1,588,168	491,693	18,821	91,502	48,110

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
529										
530	REVENUE	3,121,804	-		15,521	2,095,348	648,890	14,735	147,700	199,610
531										
532	NET INCOME	876,929	-		8,940	507,180	157,197	(4,086)	56,199	151,500
533			0.0%							
534	REVENUE EXCESS (DEFICIENCY)	(477,901)	-		5,001	(451,190)	(139,600)	(15,454)	1,122	122,220
535										
536	REVENUE GROSS UP		-							
537	Federal Income Tax	127,037	-	INT_Revenue_Deficiency	1,607	121,595	-	3,835	-	-
538	Revenue Tax	25,575.40	-	INT_Revenue_Deficiency	323	24,480	-	772	-	-
539	Uncollectible	666.22	-	INT_Revenue_Deficiency	8	638	-	20	-	-
540	Subtotal - Revenue Gross Up	153,279	-		1,939	146,713	-	4,627	-	-
541			-							
542	GROSS REVENUE EXCESS (DEFICIENCY)	(631,180)	-		3,062	(597,903)	(139,600)	(20,081)	1,122	122,220
543										
544	TOTAL REVENUE REQUIREMENT	3,752,984	RevReq		12,459	2,693,250	788,490	34,817	146,578	77,390
545	REVENUE REQUIREMENTS FROM LAST RUN	3,752,984	-		12,459	2,693,250	788,490	34,817	146,578	77,390
546	DIFFERENCE	0	-		0	0	-	0	-	-
547			-							
548	CUSTOM INTERNAL ALLOCATOR		-							
549			-							
550	Storage, Transmission, Distribution Plant	31,398,499	STD_Plant		91,140	22,212,265	6,870,765	264,452	1,274,511	685,367
551	Mais and Services Plant	0	Mains&Services		0	0	0	0	0	0
552	Meters and Regulators Plant	0	Meters&Regulators		0	0	0	0	0	0
553	Revenue Deficiency	10,096,484	Revenue_Deficiency		127,690	9,663,991	0	304,803	0	0
554	Income before income taxes	1,428,213	Income b/f Taxes		10,579	898,062	277,086	629	78,461	163,396
555	Distribution Labor excluding Supervision	0	Dist_Labor		0	0	0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
					General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
					Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
								Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
2										
3	A PLANT IN SERVICE									
4										
5	Intangible Plant									
6	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-	-
7	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-	-
8	Misc. Intangible Plant - Software	303.1	-	-	INT_STD_Plant	-	-	-	-	-
9	Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-
12	Subtotal - Intangible Plant		-	-		-	-	-	-	-
13										
14	Storage Plant									
15	Land and Land Rights	350	-	-		-	-	-	-	-
16	Structures and Improvements	351	-	-		-	-	-	-	-
17	Wells-Well Equipment	352	-	-		-	-	-	-	-
18	Lines	353	-	-		-	-	-	-	-
19	Compressor Station Equipment - Other	354	-	-		-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	-	-		-	-	-	-	-
21	Purification Equipment	356	-	-		-	-	-	-	-
22	Other Equipment	357	-	-		-	-	-	-	-
23	Subtotal - Storage Plant		-	Storage_Plant		-	-	-	-	-
24										
25	Liquefied Natural Gas Plant									
26	Land and Land Rights	360	-	-		-	-	-	-	-
27	Structures and Improvements	361	-	-		-	-	-	-	-
28	Gas Holders	362	-	-		-	-	-	-	-
29	Liquefaction Equipment	363.1	-	-		-	-	-	-	-
30	Vaporizing Equipment	363.2	-	-		-	-	-	-	-
31	Compressor Equipment	363.3	-	-		-	-	-	-	-
32	Measuring & Regulating Equipment	363.4	-	-		-	-	-	-	-
33	CNG Refueling Facilities	363.5	-	-		-	-	-	-	-
34	LNG Refueling Facilities	363.6	-	-		-	-	-	-	-
35	Subtotal - LNG Plant		-	Storage_Plant		-	-	-	-	-
36										
37	Transmission Plant									
38	Land & Land Rights	365	-	-		-	-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-	-
40	Transmission Mains	367	-	-		-	-	-	-	-
41	Storage Transmission Mains	367.2	-	-		-	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-	-
44	Subtotal - Transmission Plant		-	Trans_Plant		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
					General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
					Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
								Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR	ALLOCATOR						
		ACCOUNT	REFERENCE							
45				-						
46	Distribution Plant			-						
47	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-
48	Land Rights	374.2	-	-	INT_Dist_Plant	-	-	-	-	-
49	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	-
50	Mains < 4"	376.11	-	Mains_Plant						
51	Mains 4" & >	376.12	-	Mains_Plant						
52	Meas. & Reg. Station Equip.- Gen.	378	-	-						
53	Meas. & Reg. Station Equip.- City Gate	379	-	-						
54	Services	380	-	-						
55	Meters	381	-	-						
56	ERTs	381.2	-	-						
57	Meter Installations	382	-	Installs						
58	ERT Installations	382.2	-	Installs						
59	House Regulators	383	-	-						
60	Calorimeters @ Gate Stations	387.2	-	-	Throughput					
61	Subtotal - Distribution Plant		-	Dist_Plant						
62				-						
63	General Plant			-						
64	Land	389	-	-	INT_STD_Plant	-	-	-	-	-
65	Structures and Improvements	390	-	-	INT_STD_Plant	-	-	-	-	-
66	Source Control Plant	390.1	-	-	INT_STD_Plant	-	-	-	-	-
67	Office Furniture and Equipment	391.1	-	-	INT_STD_Plant	-	-	-	-	-
68	Computers	391.2	-	-	INT_STD_Plant	-	-	-	-	-
69	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-
70	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-
71	Tools - Shop & Garage Equip.	394	-	-	INT_STD_Plant	-	-	-	-	-
72	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-
73	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-
74	Communications Equipment	397	-	-	INT_STD_Plant	-	-	-	-	-
75	Communications Equipment - ERTs	397.3	-	-						
76	Miscellaneous Equipment	398	-	-	INT_STD_Plant	-	-	-	-	-
77	RWIP		-	-	0					
78	Subtotal - General Plant		-	-						
79				-						
80	TOTAL PLANT IN SERVICE		-	Plant						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Heating Dry	Non-Residential
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
81				-						
82	B ACCUMULATED DEPRECIATION			-						
83				-						
84	Intangible Plant			-						
85	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-	-
86	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	-	-	INT_STD_Plant	-	-	-	-	-
88	Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-
91	Subtotal - Intangible Plant		-	-		-	-	-	-	-
92				-						
93	Storage Plant			-						
94	Land and Land Rights	350	-	-		-	-	-	-	-
95	Structures and Improvements	351	-	-		-	-	-	-	-
96	Wells-Well Equipment	352	-	-		-	-	-	-	-
97	Lines	353	-	-		-	-	-	-	-
98	Compressor Station Equipment - Other	354	-	-		-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-	-		-	-	-	-	-
100	Purification Equipment	356	-	-		-	-	-	-	-
101	Other Equipment	357	-	-		-	-	-	-	-
102	Subtotal - Storage Plant		-	-		-	-	-	-	-
103				-						
104	Liquified Natural Gas Plant			-						
105	Land and Land Rights	360	-	-		-	-	-	-	-
106	Structures and Improvements	361	-	-		-	-	-	-	-
107	Gas Holders	362	-	-		-	-	-	-	-
108	Liquefaction Equipment	363.1	-	-		-	-	-	-	-
109	Vaporizing Equipment	363.2	-	-		-	-	-	-	-
110	Compressor Equipment	363.3	-	-		-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-	-		-	-	-	-	-
112	CNG Refueling Facilities	363.5	-	-		-	-	-	-	-
113	LNG Refueling Facilities	363.6	-	-		-	-	-	-	-
114	Subtotal - LNG Plant		-	-		-	-	-	-	-
115				-						
116	Transmission Plant			-						
117	Land & Land Rights	365	-	-		-	-	-	-	-
118	Structures & Improvements	366	-	-		-	-	-	-	-
119	Transmission Mains	367	-	-		-	-	-	-	-
120	Storage Transmission Mains	367.2	-	-		-	-	-	-	-
121	Compressor Station Equipment	368	-	-		-	-	-	-	-
122	M&R Station Equipment	369	-	-		-	-	-	-	-
123	Subtotal - Transmission Plant		-	-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR BALANCE	REFERENCE	ALLOCATOR					
124										
125	Distribution Plant									
126	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-
127	Land Rights	374.2	-	-	INT_Dist_Plant	-	-	-	-	-
128	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	-
129	Mains < 4"	376.11	-	-						
130	Mains 4" & >	376.12	-	-						
131	Meas. & Reg. Station Equip.- Gen.	378	-	-						
132	Meas. & Reg. Station Equip.- City Gate	379	-	-						
133	Services	380	-	-						
134	Meters	381	-	-						
135	ERTs	381.2	-	-						
136	Meter Installations	382	-	-						
137	ERT Installations	382.2	-	-						
138	House Regulators	383	-	-						
139	Calorimeters @ Gate Stations	387.2	-	-	Throughput	-	-	-	-	-
140	Subtotal - Distribution Plant		-	-		-	-	-	-	-
141										
142	General Plant									
143	Land	389	-	-	INT_STD_Plant	-	-	-	-	-
144	Structures and Improvements	390	-	-	INT_STD_Plant	-	-	-	-	-
145	Source Control Plant	390.1	-	-	INT_STD_Plant	-	-	-	-	-
146	Office Furniture and Equipment	391.1	-	-	INT_STD_Plant	-	-	-	-	-
147	Computers	391.2	-	-	INT_STD_Plant	-	-	-	-	-
148	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-
149	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-
150	Tools - Shop & Garage Equip.	394	-	-	INT_STD_Plant	-	-	-	-	-
151	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-
152	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-
153	Communications Equipment	397	-	-	INT_STD_Plant	-	-	-	-	-
154	Communications Equipment - ERTs	397.3	-	-						
155	Miscellaneous Equipment	398	-	-	INT_STD_Plant	-	-	-	-	-
156	RWIP		-	-	INT_STD_Plant	-	-	-	-	-
157	Subtotal - General Plant		-	-		-	-	-	-	-
158										
159	TOTAL ACCUMULATED DEPRECIATION		-	-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Heating Dry	Non-Residential	Lg. Vol. Non-Res.
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
160				-							
161	C OTHER RATEBASE ITEMS			-							
162	Storage Gas		1,832,015	-	Winter_Throughput	4,825	1,072,446	354,161	11,895	98,611	290,077
163	Customer Advances		-	-	INT_Dist_Plant	-	-	-	-	-	-
164	Leashold Improvements		-	-	INT_STD_Plant	-	-	-	-	-	-
165	Deferred Taxes		-	-	INT_STD_Plant	-	-	-	-	-	-
166	Working Capital		-	-	INT_STD_Plant	-	-	-	-	-	-
167	Other		-	-	INT_STD_Plant	-	-	-	-	-	-
168	Subtotal - Other Ratebase Items		1,832,015	-		4,825	1,072,446	354,161	11,895	98,611	290,077
169				-							
170	TOTAL RATEBASE		1,832,015	-		4,825	1,072,446	354,161	11,895	98,611	290,077
171				-							
172	D OPERATING AND MAINTENANCE EXPENSES			-							
173				-							
174	Underground Storage Expense			-							
175	Wells Expense	816	-	-		-	-	-	-	-	-
176	Compressor Station Expenses	818	7,615	-	Winter_Throughput	20	4,458	1,472	49	410	1,206
177	Meas/Reg Station Expenses	820	-	-		-	-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	2,678	-	D-820	7	1,421	492	15	150	594
179	Purification Expense	821	2,138	-	Winter_Throughput	6	1,252	413	14	115	339
180	Subtotal - Operations Expenses		12,431	-		33	7,130	2,377	78	675	2,139
181	Maint. of Reservoirs and Wells	832	-	-		-	-	-	-	-	-
182	Maint. of Compressor Station Equipment	834	-	-		-	-	-	-	-	-
183	Subtotal - Maint. Expenses		-	-		-	-	-	-	-	-
184	Subtotal - Production Expense		12,431	-		33	7,130	2,377	78	675	2,139
185				-							
186	Other Storage Expense			-							
187	Supervision and Engineering	840	-	-		-	-	-	-	-	-
188	Supervision and Engineering - Direct	840-D	-	-		-	-	-	-	-	-
189	Supervision and Engineering	844	-	-		-	-	-	-	-	-
190	Supervision and Engineering - Direct	844-D	-	-		-	-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	-	-		-	-	-	-	-	-
192	Subtotal - Operations Expense		-	-		-	-	-	-	-	-
193			-	-		-	-	-	-	-	-
194	Supervision and Engineering	847	-	-		-	-	-	-	-	-
195	Subtotal - Maintenance Expense		-	-		-	-	-	-	-	-
196	Subtotal - Storage Expense		-	-		-	-	-	-	-	-
197				-							
198	Transmission Expenses			-							
199	Mains Expense	856	-	-	INT_Trans_Plant	-	-	-	-	-	-
200	Subtotal - Operations Expense		-	-		-	-	-	-	-	-
201	Maint. of Mains	863	-	-	INT_Trans_Plant	-	-	-	-	-	-
202	Subtotal - Maint. Expense		-	-		-	-	-	-	-	-
203	Subtotal - Transmission Expense		-	-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
204				-						
205	Distribution Expenses			-						
206	Operation Supervision & Engineering	870	-	INT_Dist_Labor	-	-	-	-	-	
207	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-	
208	Distribution Load Dispatching	871	-		-	-	-	-	-	
209	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-	
210	Meas. & Reg. Station Expenses	875	-		-	-	-	-	-	
211	Meas. & Reg. Station Expenses - City Gate	877	-		-	-	-	-	-	
212	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-	
213	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-	
214	Other Expenses	880	-	INT_Dist_O&M	-	-	-	-	-	
215	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	
216	Subtotal - Operating Expense		-							
217	Supervision and Engineering	885	-	INT_Dist_Labor	-	-	-	-	-	
218	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-	
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	-		-	-	-	-	-	
220	Maint. of Meas. & Reg. Station Expenses-City	891	-		-	-	-	-	-	
221	Maint. of Services	892	-		-	-	-	-	-	
222	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-	
223	Maint. of Other Equipment	894	-	INT_Dist_Plant	-	-	-	-	-	
224	Subtotal - Maintenance Expense		-							
225	Subtotal - Distribution Expense		-	Dist_O&M						
226				-						
227	OPERATING AND MAINTENANCE EXPENSES	12,431	O&M		33	7,130	2,377	78	675	2,139
228				-						
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS			-						
230				-						
231	Customer Accounts Expense			-						
232	Supervision	901	-		-	-	-	-	-	
233	Meter Reading Expenses	902	-		-	-	-	-	-	
234	Customer Records & Collection Expense	903	-		-	-	-	-	-	
235	Customer Records & Collection Expense - Dir	903-D	-		-	-	-	-	-	
236	Uncollectible Accounts	904	-		-	-	-	-	-	
237	Subtotal - Customer Accounts Expense		-							
238				-						
239	Customer Service & Information Expense			-						
240	Supervision	907	-	INT_908-910	-	-	-	-	-	
241	Customer Assistance Expenses	908	-	908-910	-	-	-	-	-	
242	Customer Assistance Expenses - Direct	908-D	-	908-910	-	-	-	-	-	
243	Information, Instructional Advertising	909	-	908-910	-	-	-	-	-	
244	Misc Demand Serv & Inform Expen	910	-	908-910	-	-	-	-	-	
245	Subtotal - Customer Service & Information Exp		-							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
					General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
								Heating Dry		Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
246			-							
247	Sales Expense		-	0						
248	Supervision	911	-	INT_912-913						
249	Demonstrating & Selling Expenses	912	-	912-913						
250	Advertising Expenses	913	-	912-913						
251	Miscellaneous Sales Expenses	916	-	INT_912-913						
252	Subtotal - Sales Expense		-							
253			-							
254	ACCOUNTS AND SERVICE EXPENSE		-							
255			-							
256	F ADMINISTRATIVE AND GENERAL EXPENSE		-							
257			-							
258	Office Supplies & Expenses	921	-	INT_Labor						
259	Office Supplies & Expenses - Direct	921-D	-	0						
260	Admin Expenses Transferred-Credit	922	(995)	INT_Labor	(3)	(550)	(187)	(6)	(55)	(195)
261	Property Insurance	924	-	INT_STD_Plant						
262	Injuries and Damages	925	12	INT_Labor	0	7	2	0	1	2
263	Employee Pensions and Benefits	926	787	INT_Labor	2	435	148	5	43	154
264	Miscellaneous General Expenses	930	772	INT_O&M	2	443	148	5	42	133
265	Rents	931	-	INT_STD_Plant						
266	Maintenance of General Plant	935	-	INT_STD_Plant						
267	Subtotal - Administrative and General Expense		577		2	335	111	4	31	94
268			-							
269	ADMINISTRATIVE AND GENERAL EXPENSE		577		2	335	111	4	31	94
270			-							
271	G DEPRECIATION AND AMORTIZATION EXPENS		-							
272			-							
273	Intangible Plant		-							
274	Organizational Expense	301	-	INT_STD_Plant						
275	Franchise & Consents	302	-	INT_STD_Plant						
276	Misc. Intangible Plant - Software	303.1	-	INT_STD_Plant						
277	Misc. Intangible Plant - CIS	303.2	-							
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-							
279	Misc. Intangible Plant - CRMS	303.4	-							
280	Subtotal - Intangible Plant		-							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR BALANCE	REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
325	Meter Installations	382	-	-		-	-	-	-	-	-
326	ERT Installations	382.2	-	-		-	-	-	-	-	-
327	House Regulators	383	-	-		-	-	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	Throughput	-	-	-	-	-	-
329	Subtotal - Distribution Plant		-	-		-	-	-	-	-	-
330											
331	General Plant										
332	Land	389	-	-	INT_STD_Plant	-	-	-	-	-	-
333	Structures and Improvements	390	-	-	INT_STD_Plant	-	-	-	-	-	-
334	Source Control Plant	390.1	-	-	INT_STD_Plant	-	-	-	-	-	-
335	Office Furniture and Equipment	391.1	-	-	INT_STD_Plant	-	-	-	-	-	-
336	Computers	391.2	-	-	INT_STD_Plant	-	-	-	-	-	-
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	-	-	INT_STD_Plant	-	-	-	-	-	-
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-	-
342	Communications Equipment	397	-	-	INT_STD_Plant	-	-	-	-	-	-
343	Communications Equipment - ERTs	397.3	-	-		-	-	-	-	-	-
344	Miscellaneous Equipment	398	-	-	INT_STD_Plant	-	-	-	-	-	-
345	RWIP		-	-		-	-	-	-	-	-
346	Subtotal - General Plant		-	-		-	-	-	-	-	-
347											
348	Amortization Expense										
349	Amortization Expense		-	-		-	-	-	-	-	-
350											
351	DEPRECIATION AND AMORTIZATION EXPENS		-	-		-	-	-	-	-	-
352											
353	H TAXES										
354											
355	Taxes Other Than Income & Revenue										
356	Property		-	-	INT_Plant	-	-	-	-	-	-
357	Franchise		-	-	INT_Plant	-	-	-	-	-	-
358	Payroll		279	-	INT_Labor	1	154	52	2	15	55
359	Regulatory Fee		480	-	INT_RevReq	1	288	89	4	25	73
360	Other		-	-	INT_Plant	-	-	-	-	-	-
361	Subtotal - Taxes Other Than Income		759	-		2	442	141	5	40	128

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
362				-							
363	Income & Revenue Taxes			-							
364	Federal Income Taxes		3,504	-	INT_RevReq	11	2,102	648	26	181	536
365	State Income Taxes		-	-	INT_RevReq	-	-	-	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-	-	-	-
368	Subtotal - Income Taxes		3,504	-		11	2,102	648	26	181	536
369				-							
370	TOTAL TAXES		4,263	-		13	2,544	790	31	221	664
371				-							
372	I REVENUES			-							
373				-							
374	Sales & Transportation Operating Margin		135,044	-	Margin	671	90,576	28,050	637	6,426	8,685
375	Revenue Credit		782	-	SC_Revenue_Credit	4	590	183	4	-	-
376	Reconnect Charges		-	-	Margin	-	-	-	-	-	-
377	Forfeited Discounts		294	-	Margin	1	197	61	1	14	19
378	Automated Payment Charge		19	-	Margin	0	13	4	0	1	1
379	Return Check		38	-	Margin	0	26	8	0	2	2
380	Field Collection		-	-	Margin	-	-	-	-	-	-
381	Meter Rentals		-	-	Margin	-	-	-	-	-	-
382	Utility Property Rental		-	-	Margin	-	-	-	-	-	-
383	Miscellaneous		9	-	Margin	0	6	2	0	0	1
384	Subtotal -Revenue		136,186	-		677	91,408	28,307	643	6,443	8,708
385				-							
386	TOTAL REVENUES		136,186	-		677	91,408	28,307	643	6,443	8,708
387				-							
388	NET INCOME		118,916	-		630	81,399	25,030	530	5,516	5,811
389				-							
390	J LABOR BALANCE			-							
391				-							
392	Underground Storage Expense			-							
393	Wells Expense	816	-	-		-	-	-	-	-	-
394	Compressor Station Expenses	818	1,756	-	Winter_Throughput	5	1,028	339	11	95	278
395	Meas/Reg Station Expenses	820	-	-		-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	2,678	-	D-820	7	1,421	492	15	150	594
397	Purification Expense	821	71	-	Winter_Throughput	0	42	14	0	4	11
398	Subtotal - Operations Expenses		4,505	-		12	2,490	845	27	248	884
399	Maint. of Reservoirs and Wells	832	-	-		-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-	-		-	-	-	-	-	-
401	Subtotal - Maint. Expenses		-	-		-	-	-	-	-	-
402	Subtotal - Production Expense		4,505	-		12	2,490	845	27	248	884

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
					General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
					Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
								Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
403			-							
404	Other Storage Expense		-							
405	Supervision and Engineering	840	-							
406	Supervision and Engineering - Direct	840-D	-							
407	Supervision and Engineering	844	-							
408	Supervision and Engineering - Direct	844-D	-							
409	LNG Fuel Expense - Credit Liquef Costs	845	-							
410	Subtotal - Operations Expense		-							
411			-							
412	Supervision and Engineering	847	-							
413	Subtotal - Maintenance Expense		-							
414	Subtotal - Storage Expense		-							
415			-							
416	Transmission Expenses		-							
417	Mains Expense	856	-	INT_Trans_Plant						
418	Subtotal - Operations Expense		-							
419	Maint. of Mains	863	-	INT_Trans_Plant						
420	Subtotal - Maint. Expense		-							
421	Subtotal - Transmission Expense		-							
422			-							
423	Distribution Expenses		-							
424	Operation Supervision & Engineering	870	-	INT_Dist_Labor						
425	Operation Supervision & Engineering - Direct	870-D	-	D-870						
426	Distribution Load Dispatching	871	-							
427	Mains and Services Expenses	874	-	INT_Mains&Services						
428	Meas. & Reg. Station Expenses	875	-							
429	Meas. & Reg. Station Expenses - City Gate	877	-							
430	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators						
431	Customer Installations Expenses	879	-	INT_Installs						
432	Other Expenses	880	-	INT_Dist_O&M						
433	Rents	881	-	INT_Dist_Plant						
434	Subtotal - Operating Expense		-							
435	Supervision and Engineering	885	-	INT_Dist_Labor						
436	Maint. of Mains	887	-	INT_Mains_Plant						
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-							
438	Maint. of Meas. & Reg. Station Expenses-City	891	-							
439	Maint. of Services	892	-							
440	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators						
441	Maint. of Other Equipment	894	-	INT_Dist_Plant						
442	Subtotal - Maintenance Expense		-							
443	Subtotal - Distribution Expense		-							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
488			-							
489			-							
490	K REVENUE REQUIREMENT SUMMARY		-							
491			-							
492	PLANT IN SERVICE		-							
493	Intangible Plant	-	-		-	-	-	-	-	
494	Production Plant	-	-		-	-	-	-	-	
495	Storage Plant	-	-		-	-	-	-	-	
496	Transmission Plant	-	-		-	-	-	-	-	
497	Distribution Plant	-	-		-	-	-	-	-	
498	General Plant	-	-		-	-	-	-	-	
499	Subtotal - Plant in Service	-	-		-	-	-	-	-	
500			-							
501	ACCUMULATED DEPRECIATION		-							
502	Intangible Plant	-	-		-	-	-	-	-	
503	Production Plant	-	-		-	-	-	-	-	
504	Storage Plant	-	-		-	-	-	-	-	
505	Transmission Plant	-	-		-	-	-	-	-	
506	Distribution Plant	-	-		-	-	-	-	-	
507	General Plant	-	-		-	-	-	-	-	
508	Subtotal - Accumulated Depreciation	-	-		-	-	-	-	-	
509			-							
510	OTHER RATEBASE ITEMS	1,832,015	-		4,825	1,072,446	354,161	11,895	98,611	290,077
511			-							
512	TOTAL RATEBASE	1,832,015	-		4,825	1,072,446	354,161	11,895	98,611	290,077
513			-							
514	RETURN ON RATEBASE	139,764	-		368	81,817	27,019	907	7,523	22,130
515			-							
516	EXPENSES		-							
517	Production Expenses	12,431	-		33	7,130	2,377	78	675	2,139
518	Storage Expense	-	-		-	-	-	-	-	-
519	Transmission Expenses	-	-		-	-	-	-	-	-
520	Distribution Expenses	-	-		-	-	-	-	-	-
521	Customer Accounts Expense	-	-		-	-	-	-	-	-
522	Customer Service & Information Expense	-	-		-	-	-	-	-	-
523	Sales Expense	-	-		-	-	-	-	-	-
524	Administrative and General Expense	577	-		2	335	111	4	31	94
525	Depreciation and Amortization Expense	-	-		-	-	-	-	-	-
526	Taxes Other Than Income & Rev	759	-		2	442	141	5	40	128
527	Income and Revenue Taxes	3,504	-		11	2,102	648	26	181	536
528	Subtotal - Expenses	17,270	-		47	10,009	3,278	113	927	2,897

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Storage Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
529			-							
530	REVENUE	136,186	-		677	91,408	28,307	643	6,443	8,708
531										
532	NET INCOME	118,916	-		630	81,399	25,030	530	5,516	5,811
533			0.0%							
534	REVENUE EXCESS (DEFICIENCY)	(20,848)	-		262	(417)	(1,989)	(378)	(2,007)	(16,319)
535										
536	REVENUE GROSS UP		-							
537	Federal Income Tax	5,542	-	INT_Revenue_Deficiency	70	5,305	-	167	-	-
538	Revenue Tax	1,115.71	-	INT_Revenue_Deficiency	14	1,068	-	34	-	-
539	Uncollectible	29.06	-	INT_Revenue_Deficiency	0	28	-	1	-	-
540	Subtotal - Revenue Gross Up	6,687	-		85	6,400	-	202	-	-
541										
542	GROSS REVENUE EXCESS (DEFICIENCY)	(27,535)	-		178	(6,818)	(1,989)	(580)	(2,007)	(16,319)
543										
544	TOTAL REVENUE REQUIREMENT	163,721	RevReq		500	98,226	30,297	1,222	8,450	25,027
545	REVENUE REQUIREMENTS FROM LAST RUN	163,721	-		500	98,226	30,297	1,222	8,450	25,027
546	DIFFERENCE	0			0	0	-	0	-	-
547										
548	CUSTOM INTERNAL ALLOCATOR									
549										
550	Storage, Transmission, Distribution Plant	0	STD_Plant		0	0	0	0	0	0
551	Mais and Services Plant	0	Mains&Services		0	0	0	0	0	0
552	Meters and Regulators Plant	0	Meters&Regulators		0	0	0	0	0	0
553	Revenue Deficiency	10,096,484	Revenue_Deficiency		127,690	9,663,991	0	304,803	0	0
554	Income before income taxes	123,179	Income b/f Taxes		643	83,944	25,819	561	5,737	6,475
555	Distribution Labor excluding Supervision	0	Dist_Labor		0	0	0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.		
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and		
							Out		Transport		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
2											
3	A PLANT IN SERVICE										
4											
5	Intangible Plant										
6	Organizational Expense	301	7	-	INT_STD_Plant	0	5	1	0	0	1
7	Franchise & Consents	302	3	-	INT_STD_Plant	0	2	1	0	0	0
8	Misc. Intangible Plant - Software	303.1	177,016	-	INT_STD_Plant	503	114,964	37,144	1,244	8,669	14,492
9	Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-	-
12	Subtotal - Intangible Plant		177,026	-		503	114,971	37,146	1,245	8,669	14,492
13				-							
14	Storage Plant										
15	Land and Land Rights	350	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
16	Structures and Improvements	351	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
17	Wells-Well Equipment	352	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
18	Lines	353	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
19	Compressor Station Equipment - Other	354	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
21	Purification Equipment	356	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
22	Other Equipment	357	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
23	Subtotal - Storage Plant		-	Storage_Plant		-	-	-	-	-	-
24				-							
25	Liquified Natural Gas Plant										
26	Land and Land Rights	360	-	-	Design_Day_exTrans	-	-	-	-	-	-
27	Structures and Improvements	361	-	-	Design_Day_exTrans	-	-	-	-	-	-
28	Gas Holders	362	-	-	Design_Day_exTrans	-	-	-	-	-	-
29	Liquefaction Equipment	363.1	-	-	Design_Day_exTrans	-	-	-	-	-	-
30	Vaporizing Equipment	363.2	-	-	Design_Day_exTrans	-	-	-	-	-	-
31	Compressor Equipment	363.3	-	-	Design_Day_exTrans	-	-	-	-	-	-
32	Measuring & Regulating Equipment	363.4	-	-	Design_Day_exTrans	-	-	-	-	-	-
33	CNG Refueling Facilities	363.5	-	-	Design_Day_exTrans	-	-	-	-	-	-
34	LNG Refueling Facilities	363.6	-	-	Design_Day_exTrans	-	-	-	-	-	-
35	Subtotal - LNG Plant		-	Storage_Plant		-	-	-	-	-	-
36				-							
37	Transmission Plant										
38	Land & Land Rights	365	-	-		-	-	-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-	-	-
40	Transmission Mains	367	6,844,638	-	Peak_Average	19,441	4,445,298	1,436,239	48,118	335,197	560,345
41	Storage Transmission Mains	367.2	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-	-	-
44	Subtotal - Transmission Plant		6,844,638	Trans_Plant		19,441	4,445,298	1,436,239	48,118	335,197	560,345

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR BALANCE	REFERENCE	ALLOCATOR						
45				-							
46	Distribution Plant			-							
47	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-	
48	Land Rights	374.2	-	-	INT_Dist_Plant	-	-	-	-	-	
49	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	-	
50	Mains < 4"	376.11	-	Mains_Plant	Peak_Average<4"	-	-	-	-	-	
51	Mains 4" & >	376.12	-	Mains_Plant	Peak_Average	-	-	-	-	-	
52	Meas. & Reg. Station Equip.- Gen.	378	-	-	Peak_Average<4"	-	-	-	-	-	
53	Meas. & Reg. Station Equip.- City Gate	379	-	-	Peak_Average	-	-	-	-	-	
54	Services	380	-	-		-	-	-	-	-	
55	Meters	381	-	-		-	-	-	-	-	
56	ERTs	381.2	-	-		-	-	-	-	-	
57	Meter Installations	382	-	Installs		-	-	-	-	-	
58	ERT Installations	382.2	-	Installs		-	-	-	-	-	
59	House Regulators	383	-	-		-	-	-	-	-	
60	Calorimeters @ Gate Stations	387.2	-	-		-	-	-	-	-	
61	Subtotal - Distribution Plant		-	Dist_Plant		-	-	-	-	-	
62				-							
63	General Plant			-							
64	Land	389	43,399	-	INT_STD_Plant	123	28,186	9,107	305	2,125	3,553
65	Structures and Improvements	390	130,523	-	INT_STD_Plant	371	84,769	27,388	918	6,392	10,685
66	Source Control Plant	390.1	47,559	-	INT_STD_Plant	135	30,887	9,979	334	2,329	3,893
67	Office Furniture and Equipment	391.1	28,233	-	INT_STD_Plant	80	18,336	5,924	198	1,383	2,311
68	Computers	391.2	72,731	-	INT_STD_Plant	207	47,235	15,261	511	3,562	5,954
69	Transportation Equipment	392	105,571	-	INT_STD_Plant	300	68,564	22,152	742	5,170	8,643
70	Stores Equipment	393	295	-	INT_STD_Plant	1	191	62	2	14	24
71	Tools - Shop & Garage Equip.	394	29,995	-	INT_STD_Plant	85	19,481	6,294	211	1,469	2,456
72	Laboratory Equipment	395	169	-	INT_STD_Plant	0	109	35	1	8	14
73	Power Operated Equipment	396	25,834	-	INT_STD_Plant	73	16,778	5,421	182	1,265	2,115
74	Communications Equipment	397	35,005	-	INT_STD_Plant	99	22,734	7,345	246	1,714	2,866
75	Communications Equipment - ERTs	397.3	-	-		-	-	-	-	-	-
76	Miscellaneous Equipment	398	463	-	INT_STD_Plant	1	301	97	3	23	38
77	RWIP		-	-	0	-	-	-	-	-	-
78	Subtotal - General Plant		519,776	-		1,476	337,572	109,067	3,654	25,455	42,552
79				-							
80	TOTAL PLANT IN SERVICE		7,541,440	Plant		21,420	4,897,841	1,582,452	53,017	369,321	617,389

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
							Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
81				-					
82	B ACCUMULATED DEPRECIATION			-					
83				-					
84	Intangible Plant			-					
85	Organizational Expense	301	-	INT_STD_Plant	-	-	-	-	-
86	Franchise & Consents	302	-	INT_STD_Plant	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(65,858)	INT_STD_Plant	(187)	(42,772)	(13,819)	(463)	(3,225)
88	Misc. Intangible Plant - CIS	303.2	-		-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-		-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-		-	-	-	-	-
91	Subtotal - Intangible Plant		(65,858)		(187)	(42,772)	(13,819)	(463)	(3,225)
92				-					
93	Storage Plant			-					
94	Land and Land Rights	350	-	Incremental_Winter_Sales	-	-	-	-	-
95	Structures and Improvements	351	-	Incremental_Winter_Sales	-	-	-	-	-
96	Wells-Well Equipment	352	-	Incremental_Winter_Sales	-	-	-	-	-
97	Lines	353	-	Incremental_Winter_Sales	-	-	-	-	-
98	Compressor Station Equipment - Other	354	-	Incremental_Winter_Sales	-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-	Incremental_Winter_Sales	-	-	-	-	-
100	Purification Equipment	356	-	Incremental_Winter_Sales	-	-	-	-	-
101	Other Equipment	357	-	Incremental_Winter_Sales	-	-	-	-	-
102	Subtotal - Storage Plant		-		-	-	-	-	-
103				-					
104	Liquified Natural Gas Plant			-					
105	Land and Land Rights	360	-	Design_Day_exTrans	-	-	-	-	-
106	Structures and Improvements	361	-	Design_Day_exTrans	-	-	-	-	-
107	Gas Holders	362	-	Design_Day_exTrans	-	-	-	-	-
108	Liquefaction Equipment	363.1	-	Design_Day_exTrans	-	-	-	-	-
109	Vaporizing Equipment	363.2	-	Design_Day_exTrans	-	-	-	-	-
110	Compressor Equipment	363.3	-	Design_Day_exTrans	-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-	Design_Day_exTrans	-	-	-	-	-
112	CNG Refueling Facilities	363.5	-	Design_Day_exTrans	-	-	-	-	-
113	LNG Refueling Facilities	363.6	-	Design_Day_exTrans	-	-	-	-	-
114	Subtotal - LNG Plant		-		-	-	-	-	-
115				-					
116	Transmission Plant			-					
117	Land & Land Rights	365	-		-	-	-	-	-
118	Structures & Improvements	366	-		-	-	-	-	-
119	Transmission Mains	367	(153,770)	Peak_Average	(437)	(99,867)	(32,266)	(1,081)	(7,530)
120	Storage Transmission Mains	367.2	-	Incremental_Winter_Sales	-	-	-	-	-
121	Compressor Station Equipment	368	-		-	-	-	-	-
122	M&R Station Equipment	369	-		-	-	-	-	-
123	Subtotal - Transmission Plant		(153,770)		(437)	(99,867)	(32,266)	(1,081)	(7,530)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Residential	Lg. Vol. Non-Res.	
					Sales Service	Sales Service	Sales Service	Heating Dry	Non-Residential	Sales and	
								Out	Sales & Transport	Transport	
124				-							
125	Distribution Plant			-							
126	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-	
127	Land Rights	374.2	-	-	INT_Dist_Plant	-	-	-	-	-	
128	Structures and Improvements	375	-	-	INT_Dist_Plant	-	-	-	-	-	
129	Mains < 4"	376.11	-	-	Peak_Average<4"	-	-	-	-	-	
130	Mains 4" & >	376.12	-	-	Peak_Average	-	-	-	-	-	
131	Meas. & Reg. Station Equip.- Gen.	378	-	-	Peak_Average<4"	-	-	-	-	-	
132	Meas. & Reg. Station Equip.- City Gate	379	-	-	Peak_Average	-	-	-	-	-	
133	Services	380	-	-							
134	Meters	381	-	-							
135	ERTs	381.2	-	-							
136	Meter Installations	382	-	-							
137	ERT Installations	382.2	-	-							
138	House Regulators	383	-	-							
139	Calorimeters @ Gate Stations	387.2	-	-							
140	Subtotal - Distribution Plant		-	-							
141				-							
142	General Plant			-							
143	Land	389	(1,763)	-	INT_STD_Plant	(5)	(1,145)	(370)	(12)	(86)	(144)
144	Structures and Improvements	390	(21,912)	-	INT_STD_Plant	(62)	(14,231)	(4,598)	(154)	(1,073)	(1,794)
145	Source Control Plant	390.1	(11,162)	-	INT_STD_Plant	(32)	(7,249)	(2,342)	(78)	(547)	(914)
146	Office Furniture and Equipment	391.1	(20,830)	-	INT_STD_Plant	(59)	(13,528)	(4,371)	(146)	(1,020)	(1,705)
147	Computers	391.2	(43,353)	-	INT_STD_Plant	(123)	(28,156)	(9,097)	(305)	(2,123)	(3,549)
148	Transportation Equipment	392	(24,874)	-	INT_STD_Plant	(71)	(16,155)	(5,219)	(175)	(1,218)	(2,036)
149	Stores Equipment	393	(295)	-	INT_STD_Plant	(1)	(191)	(62)	(2)	(14)	(24)
150	Tools - Shop & Garage Equip.	394	(10,915)	-	INT_STD_Plant	(31)	(7,089)	(2,290)	(77)	(535)	(894)
151	Laboratory Equipment	395	(169)	-	INT_STD_Plant	(0)	(109)	(35)	(1)	(8)	(14)
152	Power Operated Equipment	396	(6,834)	-	INT_STD_Plant	(19)	(4,439)	(1,434)	(48)	(335)	(559)
153	Communications Equipment	397	(8,589)	-	INT_STD_Plant	(24)	(5,578)	(1,802)	(60)	(421)	(703)
154	Communications Equipment - ERTs	397.3	-	-							
155	Miscellaneous Equipment	398	(442)	-	INT_STD_Plant	(1)	(287)	(93)	(3)	(22)	(36)
156	RWIP		32,721	-	INT_STD_Plant	93	21,251	6,866	230	1,602	2,679
157	Subtotal - General Plant		(118,417)	-		(336)	(76,907)	(24,848)	(832)	(5,799)	(9,694)
158				-							
159	TOTAL ACCUMULATED DEPRECIATION		(338,045)	-		(960)	(219,546)	(70,933)	(2,376)	(16,555)	(27,674)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Residential Heating Dry	Non-Residential
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
160				-						
161	C OTHER RATEBASE ITEMS			-						
162	Storage Gas		-		-	-	-	-	-	-
163	Customer Advances		-	INT_Dist_Plant	-	-	-	-	-	-
164	Leashold Improvements		519	INT_STD_Plant	1	337	109	4	25	43
165	Deferred Taxes		(831,682)	INT_STD_Plant	(2,362)	(540,142)	(174,515)	(5,847)	(40,729)	(68,087)
166	Working Capital		280,003	INT_STD_Plant	795	181,850	58,754	1,968	13,712	22,923
167	Other		2,062	INT_STD_Plant	6	1,339	433	14	101	169
168	Subtotal - Other Ratebase Items		(549,098)		(1,560)	(356,615)	(115,219)	(3,860)	(26,891)	(44,953)
169										
170	TOTAL RATEBASE		6,654,297		18,900	4,321,680	1,396,299	46,780	325,876	544,762
171										
172	D OPERATING AND MAINTENANCE EXPENSES									
173										
174	Underground Storage Expense									
175	Wells Expense	816	-	Incremental_Winter_Sales	-	-	-	-	-	-
176	Compressor Station Expenses	818	-		-	-	-	-	-	-
177	Meas/Reg Station Expenses	820	-	Incremental_Winter_Sales	-	-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	-		-	-	-	-	-	-
179	Purification Expense	821	-		-	-	-	-	-	-
180	Subtotal - Operations Expenses									
181	Maint. of Reservoirs and Wells	832	-	Incremental_Winter_Sales	-	-	-	-	-	-
182	Maint. of Compressor Station Equipment	834	-	Incremental_Winter_Sales	-	-	-	-	-	-
183	Subtotal - Maint. Expenses									
184	Subtotal - Production Expense									
185										
186	Other Storage Expense									
187	Supervision and Engineering	840	-	Design_Day_exTrans	-	-	-	-	-	-
188	Supervision and Engineering - Direct	840-D	-	Firm_Sales_Thrupt	-	-	-	-	-	-
189	Supervision and Engineering	844	-	Design_Day_exTrans	-	-	-	-	-	-
190	Supervision and Engineering - Direct	844-D	-	Firm_Sales_Thrupt	-	-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	-	Design_Day_exTrans	-	-	-	-	-	-
192	Subtotal - Operations Expense									
193										
194	Supervision and Engineering	847	-	Design_Day_exTrans	-	-	-	-	-	-
195	Subtotal - Maintenance Expense									
196	Subtotal - Storage Expense									
197										
198	Transmission Expenses									
199	Mains Expense	856	47,446	INT_Trans_Plant	135	30,814	9,956	334	2,324	3,884
200	Subtotal - Operations Expense		47,446		135	30,814	9,956	334	2,324	3,884
201	Maint. of Mains	863	6,483	INT_Trans_Plant	18	4,210	1,360	46	317	531
202	Subtotal - Maint. Expense		6,483		18	4,210	1,360	46	317	531
203	Subtotal - Transmission Expense		53,928		153	35,024	11,316	379	2,641	4,415

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR			Out		Transport	
204			-							
205	Distribution Expenses		-							
206	Operation Supervision & Engineering	870	-	INT_Dist_Labor	-	-	-	-	-	
207	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-	
208	Distribution Load Dispatching	871	-		-	-	-	-	-	
209	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-	
210	Meas. & Reg. Station Expenses	875	-	Peak_Average<4"	-	-	-	-	-	
211	Meas. & Reg. Station Expenses - City Gate	877	-	Peak_Average	-	-	-	-	-	
212	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-	
213	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-	
214	Other Expenses	880	-	INT_Dist_O&M	-	-	-	-	-	
215	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	
216	Subtotal - Operating Expense		-							
217	Supervision and Engineering	885	-	INT_Dist_Labor	-	-	-	-	-	
218	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-	
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	Peak_Average<4"	-	-	-	-	-	
220	Maint. of Meas. & Reg. Station Expenses-City	891	-	Peak_Average	-	-	-	-	-	
221	Maint. of Services	892	-		-	-	-	-	-	
222	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-	
223	Maint. of Other Equipment	894	-	INT_Dist_Plant	-	-	-	-	-	
224	Subtotal - Maintenance Expense		-							
225	Subtotal - Distribution Expense		-	Dist_O&M	-	-	-	-	-	
226			-							
227	OPERATING AND MAINTENANCE EXPENSES	53,928	O&M		153	35,024	11,316	379	2,641	4,415
228			-							
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS		-							
230			-							
231	Customer Accounts Expense		-							
232	Supervision	901	-		-	-	-	-	-	
233	Meter Reading Expenses	902	-		-	-	-	-	-	
234	Customer Records & Collection Expense	903	-		-	-	-	-	-	
235	Customer Records & Collection Expense - Dir	903-D	-		-	-	-	-	-	
236	Uncollectible Accounts	904	-		-	-	-	-	-	
237	Subtotal - Customer Accounts Expense		-		-	-	-	-	-	
238			-							
239	Customer Service & Information Expense		-							
240	Supervision	907	-	INT_908-910	-	-	-	-	-	
241	Customer Assistance Expenses	908	-	908-910	-	-	-	-	-	
242	Customer Assistance Expenses - Direct	908-D	-	908-910	-	-	-	-	-	
243	Information, Instructional Advertising	909	-	908-910	-	-	-	-	-	
244	Misc Demand Serv & Inform Expen	910	-	908-910	-	-	-	-	-	
245	Subtotal - Customer Service & Information Exp		-		-	-	-	-	-	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
246			-	-						
247	Sales Expense		-	0						
248	Supervision	911	-	INT_912-913						
249	Demonstrating & Selling Expenses	912	-	912-913						
250	Advertising Expenses	913	-	912-913						
251	Miscellaneous Sales Expenses	916	-	INT_912-913						
252	Subtotal - Sales Expense		-							
253			-							
254	ACCOUNTS AND SERVICE EXPENSE		-							
255			-							
256	F ADMINISTRATIVE AND GENERAL EXPENSE		-							
257			-							
258	Office Supplies & Expenses	921	-	INT_Labor						
259	Office Supplies & Expenses - Direct	921-D	-	0						
260	Admin Expenses Transferred-Credit	922	(3,951)	INT_Labor	(11)	(2,566)	(829)	(28)	(193)	(323)
261	Property Insurance	924	8,632	INT_STD_Plant	25	5,606	1,811	61	423	707
262	Injuries and Damages	925	47	INT_Labor	0	30	10	0	2	4
263	Employee Pensions and Benefits	926	3,127	INT_Labor	9	2,031	656	22	153	256
264	Miscellaneous General Expenses	930	3,350	INT_O&M	10	2,175	703	24	164	274
265	Rents	931	11,651	INT_STD_Plant	33	7,567	2,445	82	571	954
266	Maintenance of General Plant	935	9,536	INT_STD_Plant	27	6,194	2,001	67	467	781
267	Subtotal - Administrative and General Expense		32,393		92	21,038	6,797	228	1,586	2,652
268			-							
269	ADMINISTRATIVE AND GENERAL EXPENSE		32,393		92	21,038	6,797	228	1,586	2,652
270			-							
271	G DEPRECIATION AND AMORTIZATION EXPENS		-							
272			-							
273	Intangible Plant		-							
274	Organizational Expense	301	-	INT_STD_Plant						
275	Franchise & Consents	302	-	INT_STD_Plant						
276	Misc. Intangible Plant - Software	303.1	12,002	INT_STD_Plant	34	7,795	2,518	84	588	983
277	Misc. Intangible Plant - CIS	303.2	-							
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-							
279	Misc. Intangible Plant - CRMS	303.4	-							
280	Subtotal - Intangible Plant		12,002		34	7,795	2,518	84	588	983

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
281			-						
282	Storage Plant		-						
283	Land and Land Rights	350	-	Incremental_Winter_Sales	-	-	-	-	-
284	Structures and Improvements	351	-	Incremental_Winter_Sales	-	-	-	-	-
285	Wells-Well Equipment	352	-	Incremental_Winter_Sales	-	-	-	-	-
286	Lines	353	-	Incremental_Winter_Sales	-	-	-	-	-
287	Compressor Station Equipment - Other	354	-	Incremental_Winter_Sales	-	-	-	-	-
288	M&R Equipment-Meters & Gauges	355	-	Incremental_Winter_Sales	-	-	-	-	-
289	Purification Equipment	356	-	Incremental_Winter_Sales	-	-	-	-	-
290	Other Equipment	357	-	Incremental_Winter_Sales	-	-	-	-	-
291	Subtotal - Storage Plant		-		-	-	-	-	-
292			-						
293	Liquified Natural Gas Plant		-						
294	Land and Land Rights	360	-	Design_Day_exTrans	-	-	-	-	-
295	Structures and Improvements	361	-	Design_Day_exTrans	-	-	-	-	-
296	Gas Holders	362	-	Design_Day_exTrans	-	-	-	-	-
297	Liquefaction Equipment	363.1	-	Design_Day_exTrans	-	-	-	-	-
298	Vaporizing Equipment	363.2	-	Design_Day_exTrans	-	-	-	-	-
299	Compressor Equipment	363.3	-	Design_Day_exTrans	-	-	-	-	-
300	Measuring & Regulating Equipment	363.4	-	Design_Day_exTrans	-	-	-	-	-
301	CNG Refueling Facilities	363.5	-	Design_Day_exTrans	-	-	-	-	-
302	LNG Refueling Facilities	363.6	-	Design_Day_exTrans	-	-	-	-	-
303	Subtotal - LNG Plant		-		-	-	-	-	-
304			-						
305	Transmission Plant		-						
306	Land & Land Rights	365	-		-	-	-	-	-
307	Structures & Improvements	366	-		-	-	-	-	-
308	Transmission Mains	367	128,679	Peak_Average	365	83,572	27,001	905	6,302
309	Storage Transmission Mains	367.2	-	Incremental_Winter_Sales	-	-	-	-	-
310	Compressor Station Equipment	368	-		-	-	-	-	-
311	M&R Station Equipment	369	-		-	-	-	-	-
312	Subtotal - Transmission Plant		128,679		365	83,572	27,001	905	6,302
313			-						
314	Distribution Plant		-						
315	Land	374.1	-	INT_Dist_Plant	-	-	-	-	-
316	Land Rights	374.2	-	INT_Dist_Plant	-	-	-	-	-
317	Structures and Improvements	375	-	INT_Dist_Plant	-	-	-	-	-
318	Mains < 4"	376.11	-	Peak_Average<4"	-	-	-	-	-
319	Mains 4" & >	376.12	-	Peak_Average	-	-	-	-	-
320	Meas. & Reg. Station Equip.- Gen.	378	-	Peak_Average<4"	-	-	-	-	-
321	Meas. & Reg. Station Equip.- City Gate	379	-	Peak_Average	-	-	-	-	-
322	Services	380	-		-	-	-	-	-
323	Meters	381	-		-	-	-	-	-
324	ERTs	381.2	-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
					Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
								Out		Transport	
325	Meter Installations	382	-	-	-	-	-	-	-	-	
326	ERT Installations	382.2	-	-	-	-	-	-	-	-	
327	House Regulators	383	-	-	-	-	-	-	-	-	
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-	-	
329	Subtotal - Distribution Plant		-	-	-	-	-	-	-	-	
330											
331	General Plant										
332	Land	389	-	-	INT_STD_Plant	-	-	-	-	-	
333	Structures and Improvements	390	5,738	-	INT_STD_Plant	16	3,727	1,204	40	281	470
334	Source Control Plant	390.1	1,023	-	INT_STD_Plant	3	664	215	7	50	84
335	Office Furniture and Equipment	391.1	954	-	INT_STD_Plant	3	620	200	7	47	78
336	Computers	391.2	11,379	-	INT_STD_Plant	32	7,390	2,388	80	557	932
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	1,200	-	INT_STD_Plant	3	779	252	8	59	98
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-	-
342	Communications Equipment	397	1,940	-	INT_STD_Plant	6	1,260	407	14	95	159
343	Communications Equipment - ERTs	397.3	-	-	INT_STD_Plant	-	-	-	-	-	-
344	Miscellaneous Equipment	398	2	-	INT_STD_Plant	0	1	0	0	0	0
345	RWIP		-	-		-	-	-	-	-	-
346	Subtotal - General Plant		22,236	-		63	14,441	4,666	156	1,089	1,820
347											
348	Amortization Expense										
349	Amortization Expense		-	-		-	-	-	-	-	-
350											
351	DEPRECIATION AND AMORTIZATION EXPENS		162,916	-		463	105,807	34,185	1,145	7,978	13,337
352											
353	H TAXES										
354											
355	Taxes Other Than Income & Revenue										
356	Property		32,507	-	INT_Plant	92	21,112	6,821	229	1,592	2,661
357	Franchise		58,778	-	INT_Plant	167	38,174	12,334	413	2,878	4,812
358	Payroll		1,108	-	INT_Labor	3	719	232	8	54	91
359	Regulatory Fee		2,673	-	INT_RevReq	9	1,770	537	21	125	210
360	Other		2,468	-	INT_Plant	7	1,603	518	17	121	202
361	Subtotal - Taxes Other Than Income		97,534	-		278	63,379	20,443	688	4,771	7,976

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
362				-							
363	Income & Revenue Taxes			-							
364	Federal Income Taxes		19,498	-	INT_RevReq	63	12,914	3,920	156	915	1,529
365	State Income Taxes		-	-	INT_RevReq	-	-	-	-	-	-
366	Provision for Deferred FIT		-	-	INT_STD_Plant	-	-	-	-	-	-
367	Revenue Taxes		-	-	INT_RevReq	-	-	-	-	-	-
368	Subtotal - Income Taxes		19,498	-		63	12,914	3,920	156	915	1,529
369				-							
370	TOTAL TAXES		117,032	-		342	76,293	24,363	844	5,686	9,505
371				-							
372	I REVENUES			-							
373				-							
374	Sales & Transportation Operating Margin		751,545	-	Margin	3,734	504,071	156,101	3,545	35,763	48,332
375	Revenue Credit		4,350	-	SC_Revenue_Credit	24	3,285	1,017	23	-	-
376	Reconnect Charges		-	-	Margin	-	-	-	-	-	-
377	Forfeited Discounts		1,637	-	Margin	8	1,098	340	8	78	105
378	Automated Payment Charge		108	-	Margin	1	72	22	1	5	7
379	Return Check		212	-	Margin	1	142	44	1	10	14
380	Field Collection		-	-	Margin	-	-	-	-	-	-
381	Meter Rentals		-	-	Margin	-	-	-	-	-	-
382	Utility Property Rental		-	-	Margin	-	-	-	-	-	-
383	Miscellaneous		50	-	Margin	0	33	10	0	2	3
384	Subtotal -Revenue		757,902	-		3,768	508,702	157,536	3,577	35,858	48,461
385				-							
386	TOTAL REVENUES		757,902	-		3,768	508,702	157,536	3,577	35,858	48,461
387				-							
388	NET INCOME		391,632	-		2,719	270,540	80,874	981	17,967	18,552
389				-							
390	J LABOR BALANCE			-							
391				-							
392	Underground Storage Expense			-							
393	Wells Expense	816	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
394	Compressor Station Expenses	818	-	-		-	-	-	-	-	-
395	Meas/Reg Station Expenses	820	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	-	-		-	-	-	-	-	-
397	Purification Expense	821	-	-		-	-	-	-	-	-
398	Subtotal - Operations Expenses		-	-		-	-	-	-	-	-
399	Maint. of Reservoirs and Wells	832	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
401	Subtotal - Maint. Expenses		-	-		-	-	-	-	-	-
402	Subtotal - Production Expense		-	-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Sales Service	Sales Service	Out	Sales & Transport	Transport	
403			-							
404	Other Storage Expense		-							
405	Supervision and Engineering	840	-	Design_Day_exTrans	-	-	-	-	-	
406	Supervision and Engineering - Direct	840-D	-	Firm_Sales_Thrupt	-	-	-	-	-	
407	Supervision and Engineering	844	-	Design_Day_exTrans	-	-	-	-	-	
408	Supervision and Engineering - Direct	844-D	-	Firm_Sales_Thrupt	-	-	-	-	-	
409	LNG Fuel Expense - Credit Liquef Costs	845	-	Design_Day_exTrans	-	-	-	-	-	
410	Subtotal - Operations Expense		-		-	-	-	-	-	
411			-	Design_Day_exTrans	-	-	-	-	-	
412	Supervision and Engineering	847	-	Design_Day_exTrans	-	-	-	-	-	
413	Subtotal - Maintenance Expense		-		-	-	-	-	-	
414	Subtotal - Storage Expense		-		-	-	-	-	-	
415			-							
416	Transmission Expenses		-							
417	Mains Expense	856	12,605	INT_Trans_Plant	36	8,186	2,645	89	617	1,032
418	Subtotal - Operations Expense		12,605		36	8,186	2,645	89	617	1,032
419	Maint. of Mains	863	607	INT_Trans_Plant	2	395	127	4	30	50
420	Subtotal - Maint. Expense		607		2	395	127	4	30	50
421	Subtotal - Transmission Expense		13,213		38	8,581	2,772	93	647	1,082
422			-							
423	Distribution Expenses		-							
424	Operation Supervision & Engineering	870	-	INT_Dist_Labor	-	-	-	-	-	
425	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-	
426	Distribution Load Dispatching	871	-		-	-	-	-	-	
427	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-	
428	Meas. & Reg. Station Expenses	875	-	Peak_Average<4"	-	-	-	-	-	
429	Meas. & Reg. Station Expenses - City Gate	877	-	Peak_Average	-	-	-	-	-	
430	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-	
431	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-	
432	Other Expenses	880	-	INT_Dist_O&M	-	-	-	-	-	
433	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	
434	Subtotal - Operating Expense		-		-	-	-	-	-	
435	Supervision and Engineering	885	-	INT_Dist_Labor	-	-	-	-	-	
436	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-	
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	Peak_Average<4"	-	-	-	-	-	
438	Maint. of Meas. & Reg. Station Expenses-City	891	-	Peak_Average	-	-	-	-	-	
439	Maint. of Services	892	-		-	-	-	-	-	
440	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-	
441	Maint. of Other Equipment	894	-	INT_Dist_Plant	-	-	-	-	-	
442	Subtotal - Maintenance Expense		-		-	-	-	-	-	
443	Subtotal - Distribution Expense		-		-	-	-	-	-	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport
488				-						
489				-						
490	K REVENUE REQUIREMENT SUMMARY			-						
491				-						
492	PLANT IN SERVICE			-						
493	Intangible Plant		177,026	-	503	114,971	37,146	1,245	8,669	14,492
494	Production Plant		-	-	-	-	-	-	-	-
495	Storage Plant		-	-	-	-	-	-	-	-
496	Transmission Plant		6,844,638	-	19,441	4,445,298	1,436,239	48,118	335,197	560,345
497	Distribution Plant		-	-	-	-	-	-	-	-
498	General Plant		519,776	-	1,476	337,572	109,067	3,654	25,455	42,552
499	Subtotal - Plant in Service		7,541,440	-	21,420	4,897,841	1,582,452	53,017	369,321	617,389
500				-						
501	ACCUMULATED DEPRECIATION			-						
502	Intangible Plant		(65,858)	-	(187)	(42,772)	(13,819)	(463)	(3,225)	(5,392)
503	Production Plant		-	-	-	-	-	-	-	-
504	Storage Plant		-	-	-	-	-	-	-	-
505	Transmission Plant		(153,770)	-	(437)	(99,867)	(32,266)	(1,081)	(7,530)	(12,589)
506	Distribution Plant		-	-	-	-	-	-	-	-
507	General Plant		(118,417)	-	(336)	(76,907)	(24,848)	(832)	(5,799)	(9,694)
508	Subtotal - Accumulated Depreciation		(338,045)	-	(960)	(219,546)	(70,933)	(2,376)	(16,555)	(27,674)
509				-						
510	OTHER RATEBASE ITEMS		(549,098)	-	(1,560)	(356,615)	(115,219)	(3,860)	(26,891)	(44,953)
511				-						
512	TOTAL RATEBASE		6,654,297	-	18,900	4,321,680	1,396,299	46,780	325,876	544,762
513				-						
514	RETURN ON RATEBASE		507,656	-	1,442	329,701	106,524	3,569	24,861	41,560
515				-						
516	EXPENSES			-						
517	Production Expenses		-	-	-	-	-	-	-	-
518	Storage Expense		-	-	-	-	-	-	-	-
519	Transmission Expenses		53,928	-	153	35,024	11,316	379	2,641	4,415
520	Distribution Expenses		-	-	-	-	-	-	-	-
521	Customer Accounts Expense		-	-	-	-	-	-	-	-
522	Customer Service & Information Expense		-	-	-	-	-	-	-	-
523	Sales Expense		-	-	-	-	-	-	-	-
524	Administrative and General Expense		32,393	-	92	21,038	6,797	228	1,586	2,652
525	Depreciation and Amortization Expense		162,916	-	463	105,807	34,185	1,145	7,978	13,337
526	Taxes Other Than Income & Rev		97,534	-	278	63,379	20,443	688	4,771	7,976
527	Income and Revenue Taxes		19,498	-	63	12,914	3,920	156	915	1,529
528	Subtotal - Expenses		366,270	-	1,049	238,162	76,661	2,596	17,892	29,909

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Transmission Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR			Out		Transport	
529			-							
530	REVENUE	757,902	-		3,768	508,702	157,536	3,577	35,858	48,461
531										
532	NET INCOME	391,632	-		2,719	270,540	80,874	981	17,967	18,552
533			0.0%							
534	REVENUE EXCESS (DEFICIENCY)	(116,023)	-		1,277	(59,161)	(25,649)	(2,588)	(6,894)	(23,008)
535										
536	REVENUE GROSS UP		-							
537	Federal Income Tax	30,842	-	INT_Revenue_Deficiency	390	29,521	-	931	-	-
538	Revenue Tax	6,209.12	-	INT_Revenue_Deficiency	79	5,943	-	187	-	-
539	Uncollectible	161.74	-	INT_Revenue_Deficiency	2	155	-	5	-	-
540	Subtotal - Revenue Gross Up	37,213	-		471	35,618	-	1,123	-	-
541										
542	GROSS REVENUE EXCESS (DEFICIENCY)	(153,236)	-		806	(94,779)	(25,649)	(3,711)	(6,894)	(23,008)
543										
544	TOTAL REVENUE REQUIREMENT	911,138	RevReq		2,962	603,481	183,185	7,289	42,753	71,469
545	REVENUE REQUIREMENTS FROM LAST RUN	911,138	-		2,962	603,481	183,185	7,289	42,753	71,469
546	DIFFERENCE	0			0	0	-	0	-	-
547										
548	CUSTOM INTERNAL ALLOCATOR									
549										
550	Storage, Transmission, Distribution Plant	6,844,638	STD_Plant		19,441	4,445,298	1,436,239	48,118	335,197	560,345
551	Mais and Services Plant	0	Mains&Services		0	0	0	0	0	0
552	Meters and Regulators Plant	0	Meters&Regulators		0	0	0	0	0	0
553	Revenue Deficiency	10,096,484	Revenue_Deficiency		127,690	9,663,991	0	304,803	0	0
554	Income before income taxes	508,665	Income b/f Taxes		3,060	346,833	105,237	1,825	23,652	28,057
555	Distribution Labor excluding Supervision	0	Dist_Labor		0	0	0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.		
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
2											
3	A PLANT IN SERVICE										
4											
5	Intangible Plant										
6	Organizational Expense	301	182	-	INT_STD_Plant	1	121	39	1	9	11
7	Franchise & Consents	302	71	-	INT_STD_Plant	0	47	15	1	3	4
8	Misc. Intangible Plant - Software	303.1	4,538,975	-	INT_STD_Plant	13,233	3,022,223	977,305	32,695	217,157	276,362
9	Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-	-
12	Subtotal - Intangible Plant		4,539,227	-		13,234	3,022,391	977,359	32,697	217,169	276,378
13											
14	Storage Plant										
15	Land and Land Rights	350	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
16	Structures and Improvements	351	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
17	Wells-Well Equipment	352	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
18	Lines	353	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
19	Compressor Station Equipment - Other	354	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
21	Purification Equipment	356	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
22	Other Equipment	357	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
23	Subtotal - Storage Plant		-	-	Storage_Plant	-	-	-	-	-	-
24											
25	Liquefied Natural Gas Plant										
26	Land and Land Rights	360	-	-	Design_Day_exTrans	-	-	-	-	-	-
27	Structures and Improvements	361	-	-	Design_Day_exTrans	-	-	-	-	-	-
28	Gas Holders	362	-	-	Design_Day_exTrans	-	-	-	-	-	-
29	Liquefaction Equipment	363.1	-	-	Design_Day_exTrans	-	-	-	-	-	-
30	Vaporizing Equipment	363.2	-	-	Design_Day_exTrans	-	-	-	-	-	-
31	Compressor Equipment	363.3	-	-	Design_Day_exTrans	-	-	-	-	-	-
32	Measuring & Regulating Equipment	363.4	-	-	Design_Day_exTrans	-	-	-	-	-	-
33	CNG Refueling Facilities	363.5	-	-	Design_Day_exTrans	-	-	-	-	-	-
34	LNG Refueling Facilities	363.6	-	-	Design_Day_exTrans	-	-	-	-	-	-
35	Subtotal - LNG Plant		-	-	Storage_Plant	-	-	-	-	-	-
36											
37	Transmission Plant										
38	Land & Land Rights	365	-	-		-	-	-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-	-	-
40	Transmission Mains	367	-	-	Peak_Average	-	-	-	-	-	-
41	Storage Transmission Mains	367.2	-	-	Incremental_Winter_Sales	-	-	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-	-	-
44	Subtotal - Transmission Plant		-	-	Trans_Plant	-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
								Residential	Lg. Vol. Non-Res.		
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
45											
46	Distribution Plant										
47	Land	374.1	6,688	-	INT_Dist_Plant	19	4,453	1,440	48	320	407
48	Land Rights	374.2	17,818	-	INT_Dist_Plant	52	11,864	3,837	128	852	1,085
49	Structures and Improvements	375	879,411	-	INT_Dist_Plant	2,564	585,545	189,349	6,335	42,073	53,544
50	Mains < 4"	376.11	81,868,168	Mains_Plant	Peak_Average<4"	245,229	55,939,416	18,105,221	604,807	3,818,293	3,155,202
51	Mains 4" & >	376.12	88,784,104	Mains_Plant	Peak_Average	252,170	57,661,460	18,629,939	624,157	4,347,957	7,268,421
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	-	Peak_Average<4"	8,026	1,830,895	592,583	19,795	124,973	103,270
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	-	Peak_Average	3,612	825,962	266,861	8,941	62,282	104,115
54	Services	380	-	-	-	-	-	-	-	-	-
55	Meters	381	-	-	-	-	-	-	-	-	-
56	ERTs	381.2	-	-	-	-	-	-	-	-	-
57	Meter Installations	382	-	Installs	-	-	-	-	-	-	-
58	ERT Installations	382.2	-	Installs	-	-	-	-	-	-	-
59	House Regulators	383	-	-	-	-	-	-	-	-	-
60	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-	-	-
61	Subtotal - Distribution Plant		175,507,504	Dist_Plant		511,672	116,859,595	37,789,231	1,264,211	8,396,750	10,686,044
62											
63	General Plant										
64	Land	389	1,112,828	-	INT_STD_Plant	3,244	740,963	239,608	8,016	53,241	67,756
65	Structures and Improvements	390	3,346,810	-	INT_STD_Plant	9,757	2,228,434	720,615	24,108	160,120	203,776
66	Source Control Plant	390.1	1,219,487	-	INT_STD_Plant	3,555	811,981	262,573	8,784	58,344	74,250
67	Office Furniture and Equipment	391.1	723,950	-	INT_STD_Plant	2,111	482,033	155,877	5,215	34,636	44,079
68	Computers	391.2	1,864,929	-	INT_STD_Plant	5,437	1,241,741	401,545	13,433	89,223	113,549
69	Transportation Equipment	392	2,707,016	-	INT_STD_Plant	7,892	1,802,434	582,859	19,499	129,511	164,821
70	Stores Equipment	393	7,557	-	INT_STD_Plant	22	5,032	1,627	54	362	460
71	Tools - Shop & Garage Equip.	394	769,125	-	INT_STD_Plant	2,242	512,113	165,603	5,540	36,797	46,829
72	Laboratory Equipment	395	4,322	-	INT_STD_Plant	13	2,878	931	31	207	263
73	Power Operated Equipment	396	662,415	-	INT_STD_Plant	1,931	441,061	142,627	4,771	31,692	40,332
74	Communications Equipment	397	897,576	-	INT_STD_Plant	2,617	597,640	193,261	6,465	42,942	54,650
75	Communications Equipment - ERTs	397.3	-	-	-	-	-	-	-	-	-
76	Miscellaneous Equipment	398	11,885	-	INT_STD_Plant	35	7,913	2,559	86	569	724
77	RWIP		-	-	0	-	-	-	-	-	-
78	Subtotal - General Plant		13,327,898			38,856	8,874,223	2,869,684	96,003	637,642	811,490
79											
80	TOTAL PLANT IN SERVICE		193,374,629	Plant		563,762	128,756,209	41,636,274	1,392,911	9,251,561	11,773,911

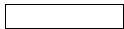
Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport
81									
82	B ACCUMULATED DEPRECIATION								
83									
84	Intangible Plant								
85	Organizational Expense	301	-	INT_STD_Plant	-	-	-	-	-
86	Franchise & Consents	302	-	INT_STD_Plant	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(1,688,695)	INT_STD_Plant	(4,923)	(1,124,397)	(363,600)	(12,164)	(80,792)
88	Misc. Intangible Plant - CIS	303.2	-		-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-		-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-		-	-	-	-	-
91	Subtotal - Intangible Plant		(1,688,695)		(4,923)	(1,124,397)	(363,600)	(12,164)	(80,792)
92									
93	Storage Plant								
94	Land and Land Rights	350	-	Incremental_Winter_Sales	-	-	-	-	-
95	Structures and Improvements	351	-	Incremental_Winter_Sales	-	-	-	-	-
96	Wells-Well Equipment	352	-	Incremental_Winter_Sales	-	-	-	-	-
97	Lines	353	-	Incremental_Winter_Sales	-	-	-	-	-
98	Compressor Station Equipment - Other	354	-	Incremental_Winter_Sales	-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-	Incremental_Winter_Sales	-	-	-	-	-
100	Purification Equipment	356	-	Incremental_Winter_Sales	-	-	-	-	-
101	Other Equipment	357	-	Incremental_Winter_Sales	-	-	-	-	-
102	Subtotal - Storage Plant		-		-	-	-	-	-
103									
104	Liquefied Natural Gas Plant								
105	Land and Land Rights	360	-	Design_Day_exTrans	-	-	-	-	-
106	Structures and Improvements	361	-	Design_Day_exTrans	-	-	-	-	-
107	Gas Holders	362	-	Design_Day_exTrans	-	-	-	-	-
108	Liquefaction Equipment	363.1	-	Design_Day_exTrans	-	-	-	-	-
109	Vaporizing Equipment	363.2	-	Design_Day_exTrans	-	-	-	-	-
110	Compressor Equipment	363.3	-	Design_Day_exTrans	-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-	Design_Day_exTrans	-	-	-	-	-
112	CNG Refueling Facilities	363.5	-	Design_Day_exTrans	-	-	-	-	-
113	LNG Refueling Facilities	363.6	-	Design_Day_exTrans	-	-	-	-	-
114	Subtotal - LNG Plant		-		-	-	-	-	-
115									
116	Transmission Plant								
117	Land & Land Rights	365	-		-	-	-	-	-
118	Structures & Improvements	366	-		-	-	-	-	-
119	Transmission Mains	367	-	Peak_Average	-	-	-	-	-
120	Storage Transmission Mains	367.2	-	Incremental_Winter_Sales	-	-	-	-	-
121	Compressor Station Equipment	368	-		-	-	-	-	-
122	M&R Station Equipment	369	-		-	-	-	-	-
123	Subtotal - Transmission Plant		-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand



					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
								Residential	Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
124				-						
125	Distribution Plant			-						
126	Land	374.1	-	-	INT_Dist_Plant	-	-	-	-	-
127	Land Rights	374.2	(14,857)	-	INT_Dist_Plant	(43)	(9,892)	(3,199)	(107)	(711)
128	Structures and Improvements	375	(24,723)	-	INT_Dist_Plant	(72)	(16,461)	(5,323)	(178)	(1,183)
129	Mains < 4"	376.11	(38,152,922)	-	Peak_Average<4"	(114,284)	(26,069,377)	(8,437,554)	(281,858)	(1,779,434)
130	Mains 4" & >	376.12	(27,819,317)	-	Peak_Average	(79,014)	(18,067,451)	(5,837,443)	(195,571)	(1,362,374)
131	Meas. & Reg. Station Equip.- Gen.	378	(895,710)	-	Peak_Average<4"	(2,683)	(612,026)	(198,087)	(6,617)	(41,775)
132	Meas. & Reg. Station Equip.- City Gate	379	(760,463)	-	Peak_Average	(2,160)	(493,888)	(159,571)	(5,346)	(37,242)
133	Services	380	-	-	-	-	-	-	-	-
134	Meters	381	-	-	-	-	-	-	-	-
135	ERTs	381.2	-	-	-	-	-	-	-	-
136	Meter Installations	382	-	-	-	-	-	-	-	-
137	ERT Installations	382.2	-	-	-	-	-	-	-	-
138	House Regulators	383	-	-	-	-	-	-	-	-
139	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-	-
140	Subtotal - Distribution Plant		(67,667,991)	-		(198,256)	(45,269,096)	(14,641,178)	(489,677)	(3,222,719)
141				-						
142	General Plant			-						
143	Land	389	(45,199)	-	INT_STD_Plant	(132)	(30,095)	(9,732)	(326)	(2,162)
144	Structures and Improvements	390	(561,852)	-	INT_STD_Plant	(1,638)	(374,102)	(120,975)	(4,047)	(26,881)
145	Source Control Plant	390.1	(286,209)	-	INT_STD_Plant	(834)	(190,569)	(61,625)	(2,062)	(13,693)
146	Office Furniture and Equipment	391.1	(534,111)	-	INT_STD_Plant	(1,557)	(355,632)	(115,002)	(3,847)	(25,553)
147	Computers	391.2	(1,111,638)	-	INT_STD_Plant	(3,241)	(740,171)	(239,351)	(8,007)	(53,184)
148	Transportation Equipment	392	(637,818)	-	INT_STD_Plant	(1,859)	(424,684)	(137,331)	(4,594)	(30,515)
149	Stores Equipment	393	(7,557)	-	INT_STD_Plant	(22)	(5,032)	(1,627)	(54)	(362)
150	Tools - Shop & Garage Equip.	394	(279,886)	-	INT_STD_Plant	(816)	(186,359)	(60,263)	(2,016)	(13,391)
151	Laboratory Equipment	395	(4,322)	-	INT_STD_Plant	(13)	(2,878)	(931)	(31)	(207)
152	Power Operated Equipment	396	(175,242)	-	INT_STD_Plant	(511)	(116,682)	(37,732)	(1,262)	(8,384)
153	Communications Equipment	397	(220,241)	-	INT_STD_Plant	(642)	(146,645)	(47,421)	(1,586)	(10,537)
154	Communications Equipment - ERTs	397.3	-	-	-	-	-	-	-	-
155	Miscellaneous Equipment	398	(11,344)	-	INT_STD_Plant	(33)	(7,553)	(2,443)	(82)	(543)
156	RWIP		839,009	-	INT_STD_Plant	2,446	558,645	180,651	6,044	40,140
157	Subtotal - General Plant		(3,036,409)	-		(8,852)	(2,021,757)	(653,781)	(21,872)	(145,270)
158				-						
159	TOTAL ACCUMULATED DEPRECIATION		(72,393,094)	-		(212,032)	(48,415,250)	(15,658,559)	(523,713)	(3,448,781)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
160										
161	C OTHER RATEBASE ITEMS									
162	Storage Gas	-	-		-	-	-	-	-	
163	Customer Advances	(462,490)	-	INT_Dist_Plant	(1,348)	(307,944)	(99,581)	(3,331)	(22,127)	(28,159)
164	Leashold Improvements	13,319	-	INT_STD_Plant	39	8,869	2,868	96	637	811
165	Deferred Taxes	(21,325,670)	-	INT_STD_Plant	(62,173)	(14,199,445)	(4,591,716)	(153,613)	(1,020,277)	(1,298,446)
166	Working Capital	7,179,734	-	INT_STD_Plant	20,932	4,780,541	1,545,898	51,717	343,498	437,149
167	Other	52,872	-	INT_STD_Plant	154	35,204	11,384	381	2,530	3,219
168	Subtotal - Other Ratebase Items	(14,542,235)	-		(42,396)	(9,682,775)	(3,131,148)	(104,750)	(695,740)	(885,426)
169										
170	TOTAL RATEBASE	106,439,299	-		309,334	70,658,184	22,846,568	764,448	5,107,041	6,753,725
171										
172	D OPERATING AND MAINTENANCE EXPENSES									
173										
174	Underground Storage Expense									
175	Wells Expense	816	-	Incremental_Winter_Sales	-	-	-	-	-	-
176	Compressor Station Expenses	818	-		-	-	-	-	-	-
177	Meas/Reg Station Expenses	820	-	Incremental_Winter_Sales	-	-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	-		-	-	-	-	-	-
179	Purification Expense	821	-		-	-	-	-	-	-
180	Subtotal - Operations Expenses		-		-	-	-	-	-	-
181	Maint. of Reservoirs and Wells	832	-	Incremental_Winter_Sales	-	-	-	-	-	-
182	Maint. of Compressor Station Equipment	834	-	Incremental_Winter_Sales	-	-	-	-	-	-
183	Subtotal - Maint. Expenses		-		-	-	-	-	-	-
184	Subtotal - Production Expense		-		-	-	-	-	-	-
185										
186	Other Storage Expense									
187	Supervision and Engineering	840	-	Design_Day_exTrans	-	-	-	-	-	-
188	Supervision and Engineering - Direct	840-D	-	Firm_Sales_Thrupt	-	-	-	-	-	-
189	Supervision and Engineering	844	-	Design_Day_exTrans	-	-	-	-	-	-
190	Supervision and Engineering - Direct	844-D	-	Firm_Sales_Thrupt	-	-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	-	Design_Day_exTrans	-	-	-	-	-	-
192	Subtotal - Operations Expense		-		-	-	-	-	-	-
193										
194	Supervision and Engineering	847	-	Design_Day_exTrans	-	-	-	-	-	-
195	Subtotal - Maintenance Expense		-	Design_Day_exTrans	-	-	-	-	-	-
196	Subtotal - Storage Expense		-		-	-	-	-	-	-
197										
198	Transmission Expenses									
199	Mains Expense	856	-	INT_Trans_Plant	-	-	-	-	-	-
200	Subtotal - Operations Expense		-		-	-	-	-	-	-
201	Maint. of Mains	863	-	INT_Trans_Plant	-	-	-	-	-	-
202	Subtotal - Maint. Expense		-		-	-	-	-	-	-
203	Subtotal - Transmission Expense		-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res. Sales and		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport		
204											
205	Distribution Expenses										
206	Operation Supervision & Engineering	870	29,275	-	INT_Dist_Labor	86	19,533	6,317	211	1,398	1,731
207	Operation Supervision & Engineering - Direct	870-D	-	-	D-870	-	-	-	-	-	-
208	Distribution Load Dispatching	871	-	-		-	-	-	-	-	-
209	Mains and Services Expenses	874	1,060,360	-	INT_Mains&Services	3,091	705,867	228,257	7,636	50,742	64,768
210	Meas. & Reg. Station Expenses	875	20,985	-	Peak_Average<4"	63	14,339	4,641	155	979	809
211	Meas. & Reg. Station Expenses - City Gate	877	43,949	-	Peak_Average	125	28,543	9,222	309	2,152	3,598
212	Meter & House Regulator Expenses	878	-	-	INT_Meters&Regulators	-	-	-	-	-	-
213	Customer Installations Expenses	879	-	-	INT_Installs	-	-	-	-	-	-
214	Other Expenses	880	60,511	-	INT_Dist_O&M	177	40,358	13,051	437	2,890	3,598
215	Rents	881	20,018	-	INT_Dist_Plant	58	13,329	4,310	144	958	1,219
216	Subtotal - Operating Expense		1,235,099	-							
217	Supervision and Engineering	885	96,980	-	INT_Dist_Labor	283	64,707	20,926	700	4,631	5,734
218	Maint. of Mains	887	167,431	-	INT_Mains_Plant	488	111,456	36,042	1,206	8,012	10,227
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	136,348	-	Peak_Average<4"	408	93,165	30,153	1,007	6,359	5,255
220	Maint. of Meas. & Reg. Station Expenses-City	891	14,444	-	Peak_Average	41	9,381	3,031	102	707	1,183
221	Maint. of Services	892	-	-		-	-	-	-	-	-
222	Maint. of Meters & House Regulators	893	-	-	INT_Meters&Regulators	-	-	-	-	-	-
223	Maint. of Other Equipment	894	1,471	-	INT_Dist_Plant	4	980	317	11	70	90
224	Subtotal - Maintenance Expense		416,675	-		1,225	279,689	90,469	3,025	19,780	22,487
225	Subtotal - Distribution Expense		1,651,774	Dist_O&M		4,824	1,101,658	356,267	11,917	78,898	98,209
226											
227	OPERATING AND MAINTENANCE EXPENSES		1,651,774	O&M		4,824	1,101,658	356,267	11,917	78,898	98,209
228											
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS										
230											
231	Customer Accounts Expense										
232	Supervision	901	-	-		-	-	-	-	-	-
233	Meter Reading Expenses	902	-	-		-	-	-	-	-	-
234	Customer Records & Collection Expense	903	-	-		-	-	-	-	-	-
235	Customer Records & Collection Expense - Dir	903-D	-	-		-	-	-	-	-	-
236	Uncollectible Accounts	904	-	-		-	-	-	-	-	-
237	Subtotal - Customer Accounts Expense		-	-		-	-	-	-	-	-
238											
239	Customer Service & Information Expense										
240	Supervision	907	-	-	INT_908-910	-	-	-	-	-	-
241	Customer Assistance Expenses	908	-	908-910		-	-	-	-	-	-
242	Customer Assistance Expenses - Direct	908-D	-	908-910		-	-	-	-	-	-
243	Information, Instructional Advertising	909	-	908-910		-	-	-	-	-	-
244	Misc Demand Serv & Inform Expen	910	-	908-910		-	-	-	-	-	-
245	Subtotal - Customer Service & Information Exp		-	-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
							Residential		Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
246										
247	Sales Expense		-	0	-	-	-	-	-	-
248	Supervision	911	-	INT_912-913	-	-	-	-	-	-
249	Demonstrating & Selling Expenses	912	-	912-913	-	-	-	-	-	-
250	Advertising Expenses	913	-	912-913	-	-	-	-	-	-
251	Miscellaneous Sales Expenses	916	-	INT_912-913	-	-	-	-	-	-
252	Subtotal - Sales Expense		-		-	-	-	-	-	-
253			-							
254	ACCOUNTS AND SERVICE EXPENSE		-		-	-	-	-	-	-
255			-							
256	F ADMINISTRATIVE AND GENERAL EXPENSE		-							
257			-							
258	Office Supplies & Expenses	921	-	INT_Labor	-	-	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	-	0	-	-	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(249,137)	INT_Labor	(728)	(166,192)	(53,745)	(1,798)	(11,898)	(14,776)
261	Property Insurance	924	221,349	INT_STD_Plant	645	147,383	47,660	1,594	10,590	13,477
262	Injuries and Damages	925	2,960	INT_Labor	9	1,974	638	21	141	176
263	Employee Pensions and Benefits	926	197,200	INT_Labor	576	131,546	42,541	1,423	9,418	11,696
264	Miscellaneous General Expenses	930	102,594	INT_O&M	300	68,425	22,128	740	4,900	6,100
265	Rents	931	298,753	INT_STD_Plant	871	198,921	64,326	2,152	14,293	18,190
266	Maintenance of General Plant	935	244,530	INT_STD_Plant	713	162,817	52,651	1,761	11,699	14,889
267	Subtotal - Administrative and General Expense		818,249		2,386	544,875	176,199	5,895	39,143	49,751
268			-							
269	ADMINISTRATIVE AND GENERAL EXPENSE		818,249		2,386	544,875	176,199	5,895	39,143	49,751
270			-							
271	G DEPRECIATION AND AMORTIZATION EXPENS		-							
272			-							
273	Intangible Plant		-							
274	Organizational Expense	301	-	INT_STD_Plant	-	-	-	-	-	-
275	Franchise & Consents	302	-	INT_STD_Plant	-	-	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	307,742	INT_STD_Plant	897	204,907	66,261	2,217	14,723	18,737
277	Misc. Intangible Plant - CIS	303.2	-		-	-	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-		-	-	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-		-	-	-	-	-	-
280	Subtotal - Intangible Plant		307,742		897	204,907	66,261	2,217	14,723	18,737

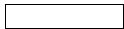
Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport
281			-						
282	Storage Plant		-						
283	Land and Land Rights	350	-	Incremental_Winter_Sales	-	-	-	-	-
284	Structures and Improvements	351	-	Incremental_Winter_Sales	-	-	-	-	-
285	Wells-Well Equipment	352	-	Incremental_Winter_Sales	-	-	-	-	-
286	Lines	353	-	Incremental_Winter_Sales	-	-	-	-	-
287	Compressor Station Equipment - Other	354	-	Incremental_Winter_Sales	-	-	-	-	-
288	M&R Equipment-Meters & Gauges	355	-	Incremental_Winter_Sales	-	-	-	-	-
289	Purification Equipment	356	-	Incremental_Winter_Sales	-	-	-	-	-
290	Other Equipment	357	-	Incremental_Winter_Sales	-	-	-	-	-
291	Subtotal - Storage Plant		-		-	-	-	-	-
292			-						
293	Liquefied Natural Gas Plant		-						
294	Land and Land Rights	360	-	Design_Day_exTrans	-	-	-	-	-
295	Structures and Improvements	361	-	Design_Day_exTrans	-	-	-	-	-
296	Gas Holders	362	-	Design_Day_exTrans	-	-	-	-	-
297	Liquefaction Equipment	363.1	-	Design_Day_exTrans	-	-	-	-	-
298	Vaporizing Equipment	363.2	-	Design_Day_exTrans	-	-	-	-	-
299	Compressor Equipment	363.3	-	Design_Day_exTrans	-	-	-	-	-
300	Measuring & Regulating Equipment	363.4	-	Design_Day_exTrans	-	-	-	-	-
301	CNG Refueling Facilities	363.5	-	Design_Day_exTrans	-	-	-	-	-
302	LNG Refueling Facilities	363.6	-	Design_Day_exTrans	-	-	-	-	-
303	Subtotal - LNG Plant		-		-	-	-	-	-
304			-						
305	Transmission Plant		-						
306	Land & Land Rights	365	-		-	-	-	-	-
307	Structures & Improvements	366	-		-	-	-	-	-
308	Transmission Mains	367	-	Peak_Average	-	-	-	-	-
309	Storage Transmission Mains	367.2	-	Incremental_Winter_Sales	-	-	-	-	-
310	Compressor Station Equipment	368	-		-	-	-	-	-
311	M&R Station Equipment	369	-		-	-	-	-	-
312	Subtotal - Transmission Plant		-		-	-	-	-	-
313			-						
314	Distribution Plant		-						
315	Land	374.1	-	INT_Dist_Plant	-	-	-	-	-
316	Land Rights	374.2	100	INT_Dist_Plant	0	66	21	5	6
317	Structures and Improvements	375	-	INT_Dist_Plant	-	-	-	-	-
318	Mains < 4"	376.11	2,079,451	Peak_Average<4"	6,229	1,420,861	459,873	15,362	96,985
319	Mains 4" & >	376.12	2,059,791	Peak_Average	5,850	1,337,746	432,215	14,480	100,873
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	Peak_Average<4"	175	39,914	12,918	432	2,724
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	Peak_Average	77	17,510	5,657	190	1,320
322	Services	380	-		-	-	-	-	-
323	Meters	381	-		-	-	-	-	-
324	ERTs	381.2	-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand



				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
325	Meter Installations	382	-	-	-	-	-	-	-	
326	ERT Installations	382.2	-	-	-	-	-	-	-	
327	House Regulators	383	-	-	-	-	-	-	-	
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-	
329	Subtotal - Distribution Plant		4,224,718	-	12,331	2,816,097	910,684	30,464	201,907	253,234
330				-						
331	General Plant			-						
332	Land	389	-	INT_STD_Plant	-	-	-	-	-	-
333	Structures and Improvements	390	147,130	INT_STD_Plant	429	97,965	31,679	1,060	7,039	8,958
334	Source Control Plant	390.1	26,219	INT_STD_Plant	76	17,458	5,645	189	1,254	1,596
335	Office Furniture and Equipment	391.1	24,475	INT_STD_Plant	71	16,296	5,270	176	1,171	1,490
336	Computers	391.2	291,774	INT_STD_Plant	851	194,274	62,823	2,102	13,959	17,765
337	Transportation Equipment	392	-	INT_STD_Plant	-	-	-	-	-	-
338	Stores Equipment	393	-	INT_STD_Plant	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	30,765	INT_STD_Plant	90	20,485	6,624	222	1,472	1,873
340	Laboratory Equipment	395	-	INT_STD_Plant	-	-	-	-	-	-
341	Power Operated Equipment	396	-	INT_STD_Plant	-	-	-	-	-	-
342	Communications Equipment	397	49,739	INT_STD_Plant	145	33,118	10,710	358	2,380	3,028
343	Communications Equipment - ERTs	397.3	-	-	-	-	-	-	-	-
344	Miscellaneous Equipment	398	54	INT_STD_Plant	0	36	12	0	3	3
345	RWIP		-	-	-	-	-	-	-	-
346	Subtotal - General Plant		570,156	-	1,662	379,632	122,763	4,107	27,278	34,715
347				-						
348	Amortization Expense			-						
349	Amortization Expense		-	-	-	-	-	-	-	-
350				-						
351	DEPRECIATION AND AMORTIZATION EXPENS		5,102,617	-	14,890	3,400,636	1,099,708	36,788	243,908	306,686
352				-						
353	H TAXES			-						
354				-						
355	Taxes Other Than Income & Revenue			-						
356	Property		833,543	INT_Plant	2,430	555,005	179,473	6,004	39,879	50,752
357	Franchise		1,507,164	INT_Plant	4,394	1,003,527	324,514	10,856	72,107	91,766
358	Payroll		69,838	INT_Labor	204	46,587	15,066	504	3,335	4,142
359	Regulatory Fee		56,960	INT_RevReq	189	38,573	11,750	464	2,616	3,369
360	Other		63,287	INT_Plant	185	42,139	13,627	456	3,028	3,853
361	Subtotal - Taxes Other Than Income		2,530,792	-	7,401	1,685,831	544,429	18,284	120,964	153,882

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
								Residential	Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
362										
363	Income & Revenue Taxes									
364	Federal Income Taxes			INT_RevReq	1,376	281,387	85,712	3,382	19,080	24,574
365	State Income Taxes			INT_RevReq	-	-	-	-	-	-
366	Provision for Deferred FIT			INT_STD_Plant	-	-	-	-	-	-
367	Revenue Taxes			INT_RevReq	-	-	-	-	-	-
368	Subtotal - Income Taxes				1,376	281,387	85,712	3,382	19,080	24,574
369										
370	TOTAL TAXES				8,777	1,967,219	630,141	21,666	140,045	178,456
371										
372	I REVENUES									
373										
374	Sales & Transportation Operating Margin			Margin	79,570	10,741,929	3,326,575	75,542	762,116	1,029,964
375	Revenue Credit			SC_Revenue_Credit	519	70,014	21,682	492	-	-
376	Reconnect Charges			Margin	116	15,618	4,837	110	1,108	1,498
377	Forfeited Discounts			Margin	173	23,399	7,246	165	1,660	2,244
378	Automated Payment Charge			Margin	11	1,544	478	11	110	148
379	Return Check			Margin	22	3,025	937	21	215	290
380	Field Collection			Margin	71	9,537	2,954	67	677	914
381	Meter Rentals			Margin	62	8,361	2,589	59	593	802
382	Utility Property Rental			Margin	69	9,365	2,900	66	664	898
383	Miscellaneous			Margin	5	712	221	5	51	68
384	Subtotal -Revenue				80,619	10,883,504	3,370,418	76,537	767,194	1,036,826
385										
386	TOTAL REVENUES				80,619	10,883,504	3,370,418	76,537	767,194	1,036,826
387										
388	NET INCOME				49,741	3,869,117	1,108,103	271	265,200	403,723
389										
390	J LABOR BALANCE									
391										
392	Underground Storage Expense									
393	Wells Expense	816		Incremental_Winter_Sales	-	-	-	-	-	-
394	Compressor Station Expenses	818			-	-	-	-	-	-
395	Meas/Reg Station Expenses	820		Incremental_Winter_Sales	-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D			-	-	-	-	-	-
397	Purification Expense	821			-	-	-	-	-	-
398	Subtotal - Operations Expenses				-	-	-	-	-	-
399	Maint. of Reservoirs and Wells	832		Incremental_Winter_Sales	-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834		Incremental_Winter_Sales	-	-	-	-	-	-
401	Subtotal - Maint. Expenses				-	-	-	-	-	-
402	Subtotal - Production Expense				-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport	
403			-							
404	Other Storage Expense		-							
405	Supervision and Engineering	840	-	Design_Day_exTrans	-	-	-	-	-	
406	Supervision and Engineering - Direct	840-D	-	Firm_Sales_Thrupt	-	-	-	-	-	
407	Supervision and Engineering	844	-	Design_Day_exTrans	-	-	-	-	-	
408	Supervision and Engineering - Direct	844-D	-	Firm_Sales_Thrupt	-	-	-	-	-	
409	LNG Fuel Expense - Credit Liquef Costs	845	-	Design_Day_exTrans	-	-	-	-	-	
410	Subtotal - Operations Expense		-		-	-	-	-	-	
411			-	Design_Day_exTrans	-	-	-	-	-	
412	Supervision and Engineering	847	-	Design_Day_exTrans	-	-	-	-	-	
413	Subtotal - Maintenance Expense		-		-	-	-	-	-	
414	Subtotal - Storage Expense		-		-	-	-	-	-	
415			-							
416	Transmission Expenses		-							
417	Mains Expense	856	-	INT_Trans_Plant	-	-	-	-	-	
418	Subtotal - Operations Expense		-		-	-	-	-	-	
419	Maint. of Mains	863	-	INT_Trans_Plant	-	-	-	-	-	
420	Subtotal - Maint. Expense		-		-	-	-	-	-	
421	Subtotal - Transmission Expense		-		-	-	-	-	-	
422			-							
423	Distribution Expenses		-							
424	Operation Supervision & Engineering	870	20,000	INT_Dist_Labor	58	13,344	4,315	144	955	1,182
425	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-	-
426	Distribution Load Dispatching	871	-		-	-	-	-	-	-
427	Mains and Services Expenses	874	587,033	INT_Mains&Services	1,711	390,780	126,367	4,228	28,091	35,857
428	Meas. & Reg. Station Expenses	875	7,588	Peak_Average<4"	23	5,185	1,678	56	354	292
429	Meas. & Reg. Station Expenses - City Gate	877	25,804	Peak_Average	73	16,758	5,414	181	1,264	2,112
430	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-	-
431	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-	-
432	Other Expenses	880	56,335	INT_Dist_O&M	165	37,573	12,151	406	2,691	3,349
433	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	-
434	Subtotal - Operating Expense		696,759		2,030	463,640	149,925	5,016	33,355	42,793
435	Supervision and Engineering	885	89,463	INT_Dist_Labor	261	59,691	19,304	646	4,272	5,289
436	Maint. of Mains	887	112,304	INT_Mains_Plant	327	74,759	24,175	809	5,374	6,860
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	99,145	Peak_Average<4"	297	67,744	21,926	732	4,624	3,821
438	Maint. of Meas. & Reg. Station Expenses-City	891	9,569	Peak_Average	27	6,215	2,008	67	469	783
439	Maint. of Services	892	-		-	-	-	-	-	-
440	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-	-
441	Maint. of Other Equipment	894	1,274	INT_Dist_Plant	4	848	274	9	61	78
442	Subtotal - Maintenance Expense		311,754		917	209,257	67,687	2,263	14,799	16,831
443	Subtotal - Distribution Expense		1,008,513		2,947	672,897	217,612	7,279	48,154	59,624

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport
488			-						
489			-						
490	K REVENUE REQUIREMENT SUMMARY		-						
491			-						
492	PLANT IN SERVICE		-						
493	Intangible Plant	4,539,227	-	13,234	3,022,391	977,359	32,697	217,169	276,378
494	Production Plant	-	-	-	-	-	-	-	-
495	Storage Plant	-	-	-	-	-	-	-	-
496	Transmission Plant	-	-	-	-	-	-	-	-
497	Distribution Plant	175,507,504	-	511,672	116,859,595	37,789,231	1,264,211	8,396,750	10,686,044
498	General Plant	13,327,898	-	38,856	8,874,223	2,869,684	96,003	637,642	811,490
499	Subtotal - Plant in Service	193,374,629	-	563,762	128,756,209	41,636,274	1,392,911	9,251,561	11,773,911
500			-						
501	ACCUMULATED DEPRECIATION		-						
502	Intangible Plant	(1,688,695)	-	(4,923)	(1,124,397)	(363,600)	(12,164)	(80,792)	(102,819)
503	Production Plant	-	-	-	-	-	-	-	-
504	Storage Plant	-	-	-	-	-	-	-	-
505	Transmission Plant	-	-	-	-	-	-	-	-
506	Distribution Plant	(67,667,991)	-	(198,256)	(45,269,096)	(14,641,178)	(489,677)	(3,222,719)	(3,847,064)
507	General Plant	(3,036,409)	-	(8,852)	(2,021,757)	(653,781)	(21,872)	(145,270)	(184,876)
508	Subtotal - Accumulated Depreciation	(72,393,094)	-	(212,032)	(48,415,250)	(15,658,559)	(523,713)	(3,448,781)	(4,134,760)
509			-						
510	OTHER RATEBASE ITEMS	(14,542,235)	-	(42,396)	(9,682,775)	(3,131,148)	(104,750)	(695,740)	(885,426)
511			-						
512	TOTAL RATEBASE	106,439,299	-	309,334	70,658,184	22,846,568	764,448	5,107,041	6,753,725
513			-						
514	RETURN ON RATEBASE	8,120,246	-	23,599	5,390,507	1,742,963	58,320	389,616	515,241
515			-						
516	EXPENSES		-						
517	Production Expenses	-	-	-	-	-	-	-	-
518	Storage Expense	-	-	-	-	-	-	-	-
519	Transmission Expenses	-	-	-	-	-	-	-	-
520	Distribution Expenses	1,651,774	-	4,824	1,101,658	356,267	11,917	78,898	98,209
521	Customer Accounts Expense	-	-	-	-	-	-	-	-
522	Customer Service & Information Expense	-	-	-	-	-	-	-	-
523	Sales Expense	-	-	-	-	-	-	-	-
524	Administrative and General Expense	818,249	-	2,386	544,875	176,199	5,895	39,143	49,751
525	Depreciation and Amortization Expense	5,102,617	-	14,890	3,400,636	1,099,708	36,788	243,908	306,686
526	Taxes Other Than Income & Rev	2,530,792	-	7,401	1,685,831	544,429	18,284	120,964	153,882
527	Income and Revenue Taxes	415,513	-	1,376	281,387	85,712	3,382	19,080	24,574
528	Subtotal - Expenses	10,518,944	-	30,878	7,014,388	2,262,315	76,266	501,994	633,103

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Demand

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating Dry	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Sales and Transport
529									
530	REVENUE	16,215,098	-	80,619	10,883,504	3,370,418	76,537	767,194	1,036,826
531									
532	NET INCOME	5,696,154	-	49,741	3,869,117	1,108,103	271	265,200	403,723
533			0.0%						
534	REVENUE EXCESS (DEFICIENCY)	(2,424,091)	-	26,142	(1,521,390)	(634,860)	(58,049)	(124,416)	(111,518)
535									
536	REVENUE GROSS UP		-						
537	Federal Income Tax	644,379	- INT_Revenue_Deficiency	8,149	616,776	-	19,453	-	-
538	Revenue Tax	129,727.91	- INT_Revenue_Deficiency	1,641	124,171	-	3,916	-	-
539	Uncollectible	3,379.33	- INT_Revenue_Deficiency	43	3,235	-	102	-	-
540	Subtotal - Revenue Gross Up	777,486	-	9,833	744,182	-	23,472	-	-
541									
542	GROSS REVENUE EXCESS (DEFICIENCY)	(3,201,577)	-	16,309	(2,265,572)	(634,860)	(81,520)	(124,416)	(111,518)
543									
544	TOTAL REVENUE REQUIREMENT	19,416,675	RevReq	64,310	13,149,076	4,005,278	158,058	891,610	1,148,344
545	REVENUE REQUIREMENTS FROM LAST RUN	19,416,675	-	64,310	13,149,076	4,005,278	158,058	891,610	1,148,344
546	DIFFERENCE	0	-	0	0	-	0	-	-
547									
548	CUSTOM INTERNAL ALLOCATOR								
549									
550	Storage, Transmission, Distribution Plant	175,507,504	STD_Plant	511,672	116,859,595	37,789,231	1,264,211	8,396,750	10,686,044
551	Mais and Services Plant	170,652,272	Mains&Services	497,399	113,600,876	36,735,161	1,228,964	8,166,250	10,423,622
552	Meters and Regulators Plant	0	Meters&Regulators	0	0	0	0	0	0
553	Revenue Deficiency	10,096,484	Revenue_Deficiency	127,690	9,663,991	0	304,803	0	0
554	Income before income taxes	8,642,459	Income b/f Taxes	58,519	5,836,336	1,738,244	21,937	405,244	582,179
555	Distribution Labor excluding Supervision	899,051	Dist_Labor	2,627	599,862	193,993	6,489	42,928	53,153

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.		
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and		
							Out		Transport		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
2											
3	A PLANT IN SERVICE										
4											
5	Intangible Plant										
6	Organizational Expense	301	0	-	INT_STD_Plant	0	0	0	0	0	
7	Franchise & Consents	302	0	-	INT_STD_Plant	0	0	0	0	0	
8	Misc. Intangible Plant - Software	303.1	692	-	INT_STD_Plant	2	367	127	4	39	154
9	Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-	-
12	Subtotal - Intangible Plant		692	-		2	367	127	4	39	154
13											
14	Storage Plant										
15	Land and Land Rights	350	-	-		-	-	-	-	-	-
16	Structures and Improvements	351	-	-		-	-	-	-	-	-
17	Wells-Well Equipment	352	-	-		-	-	-	-	-	-
18	Lines	353	-	-		-	-	-	-	-	-
19	Compressor Station Equipment - Other	354	-	-		-	-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	-	-		-	-	-	-	-	-
21	Purification Equipment	356	-	-		-	-	-	-	-	-
22	Other Equipment	357	-	-		-	-	-	-	-	-
23	Subtotal - Storage Plant		-	Storage_Plant		-	-	-	-	-	-
24											
25	Liquefied Natural Gas Plant										
26	Land and Land Rights	360	-	-		-	-	-	-	-	-
27	Structures and Improvements	361	-	-		-	-	-	-	-	-
28	Gas Holders	362	-	-		-	-	-	-	-	-
29	Liquefaction Equipment	363.1	-	-		-	-	-	-	-	-
30	Vaporizing Equipment	363.2	-	-		-	-	-	-	-	-
31	Compressor Equipment	363.3	-	-		-	-	-	-	-	-
32	Measuring & Regulating Equipment	363.4	-	-		-	-	-	-	-	-
33	CNG Refueling Facilities	363.5	-	-		-	-	-	-	-	-
34	LNG Refueling Facilities	363.6	-	-		-	-	-	-	-	-
35	Subtotal - LNG Plant		-	Storage_Plant		-	-	-	-	-	-
36											
37	Transmission Plant										
38	Land & Land Rights	365	-	-		-	-	-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-	-	-
40	Transmission Mains	367	-	-		-	-	-	-	-	-
41	Storage Transmission Mains	367.2	-	-		-	-	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-	-	-
44	Subtotal - Transmission Plant		-	Trans_Plant		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
45										
46	Distribution Plant									
47	Land	374.1	1	INT_Dist_Plant	0	1	0	0	0	0
48	Land Rights	374.2	3	INT_Dist_Plant	0	1	0	0	0	1
49	Structures and Improvements	375	134	INT_Dist_Plant	0	71	25	1	8	30
50	Mains < 4"	376.11	-	Mains_Plant	-	-	-	-	-	-
51	Mains 4" & >	376.12	-	Mains_Plant	-	-	-	-	-	-
52	Meas. & Reg. Station Equip.- Gen.	378	-		-	-	-	-	-	-
53	Meas. & Reg. Station Equip.- City Gate	379	-		-	-	-	-	-	-
54	Services	380	-		-	-	-	-	-	-
55	Meters	381	-		-	-	-	-	-	-
56	ERTs	381.2	-		-	-	-	-	-	-
57	Meter Installations	382	-	Installs	-	-	-	-	-	-
58	ERT Installations	382.2	-	Installs	-	-	-	-	-	-
59	House Regulators	383	-		-	-	-	-	-	-
60	Calorimeters @ Gate Stations	387.2	26,630	Throughput	68	14,124	4,890	146	1,492	5,910
61	Subtotal - Distribution Plant		26,768	Dist_Plant	68	14,197	4,915	146	1,500	5,941
62										
63	General Plant									
64	Land	389	170	INT_STD_Plant	0	90	31	1	10	38
65	Structures and Improvements	390	510	INT_STD_Plant	1	271	94	3	29	113
66	Source Control Plant	390.1	186	INT_STD_Plant	0	99	34	1	10	41
67	Office Furniture and Equipment	391.1	110	INT_STD_Plant	0	59	20	1	6	25
68	Computers	391.2	284	INT_STD_Plant	1	151	52	2	16	63
69	Transportation Equipment	392	413	INT_STD_Plant	1	219	76	2	23	92
70	Stores Equipment	393	1	INT_STD_Plant	0	1	0	0	0	0
71	Tools - Shop & Garage Equip.	394	117	INT_STD_Plant	0	62	22	1	7	26
72	Laboratory Equipment	395	1	INT_STD_Plant	0	0	0	0	0	0
73	Power Operated Equipment	396	101	INT_STD_Plant	0	54	19	1	6	22
74	Communications Equipment	397	137	INT_STD_Plant	0	73	25	1	8	30
75	Communications Equipment - ERTs	397.3	-		-	-	-	-	-	-
76	Miscellaneous Equipment	398	2	INT_STD_Plant	0	1	0	0	0	0
77	RWIP		-	0	-	-	-	-	-	-
78	Subtotal - General Plant		2,033		5	1,078	373	11	114	451
79										
80	TOTAL PLANT IN SERVICE		29,493	Plant	75	15,643	5,416	161	1,652	6,546

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.		
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and		
							Out		Transport		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
81				-							
82	B ACCUMULATED DEPRECIATION			-							
83				-							
84	Intangible Plant			-							
85	Organizational Expense	301	-	-	INT_STD_Plant	-	-	-	-		
86	Franchise & Consents	302	-	-	INT_STD_Plant	-	-	-	-		
87	Misc. Intangible Plant - Software	303.1	(258)	-	INT_STD_Plant	(1)	(137)	(47)	(1)	(14)	(57)
88	Misc. Intangible Plant - CIS	303.2	-	-		-	-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-		-	-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-	-		-	-	-	-	-	-
91	Subtotal - Intangible Plant		(258)	-		(1)	(137)	(47)	(1)	(14)	(57)
92				-							
93	Storage Plant			-							
94	Land and Land Rights	350	-	-		-	-	-	-	-	-
95	Structures and Improvements	351	-	-		-	-	-	-	-	-
96	Wells-Well Equipment	352	-	-		-	-	-	-	-	-
97	Lines	353	-	-		-	-	-	-	-	-
98	Compressor Station Equipment - Other	354	-	-		-	-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-	-		-	-	-	-	-	-
100	Purification Equipment	356	-	-		-	-	-	-	-	-
101	Other Equipment	357	-	-		-	-	-	-	-	-
102	Subtotal - Storage Plant		-	-		-	-	-	-	-	-
103				-							
104	Liquified Natural Gas Plant			-							
105	Land and Land Rights	360	-	-		-	-	-	-	-	-
106	Structures and Improvements	361	-	-		-	-	-	-	-	-
107	Gas Holders	362	-	-		-	-	-	-	-	-
108	Liquefaction Equipment	363.1	-	-		-	-	-	-	-	-
109	Vaporizing Equipment	363.2	-	-		-	-	-	-	-	-
110	Compressor Equipment	363.3	-	-		-	-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-	-		-	-	-	-	-	-
112	CNG Refueling Facilities	363.5	-	-		-	-	-	-	-	-
113	LNG Refueling Facilities	363.6	-	-		-	-	-	-	-	-
114	Subtotal - LNG Plant		-	-		-	-	-	-	-	-
115				-							
116	Transmission Plant			-							
117	Land & Land Rights	365	-	-		-	-	-	-	-	-
118	Structures & Improvements	366	-	-		-	-	-	-	-	-
119	Transmission Mains	367	-	-		-	-	-	-	-	-
120	Storage Transmission Mains	367.2	-	-		-	-	-	-	-	-
121	Compressor Station Equipment	368	-	-		-	-	-	-	-	-
122	M&R Station Equipment	369	-	-		-	-	-	-	-	-
123	Subtotal - Transmission Plant		-	-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
124			-						
125	Distribution Plant		-						
126	Land	374.1	-	INT_Dist_Plant	-	-	-	-	-
127	Land Rights	374.2	(2)	INT_Dist_Plant	(0)	(1)	(0)	(0)	(1)
128	Structures and Improvements	375	(4)	INT_Dist_Plant	(0)	(2)	(1)	(0)	(1)
129	Mains < 4"	376.11	-		-	-	-	-	-
130	Mains 4" & >	376.12	-		-	-	-	-	-
131	Meas. & Reg. Station Equip.- Gen.	378	-		-	-	-	-	-
132	Meas. & Reg. Station Equip.- City Gate	379	-		-	-	-	-	-
133	Services	380	-		-	-	-	-	-
134	Meters	381	-		-	-	-	-	-
135	ERTs	381.2	-		-	-	-	-	-
136	Meter Installations	382	-		-	-	-	-	-
137	ERT Installations	382.2	-		-	-	-	-	-
138	House Regulators	383	-		-	-	-	-	-
139	Calorimeters @ Gate Stations	387.2	(26,630)	Throughput	(68)	(14,124)	(4,890)	(146)	(1,492)
140	Subtotal - Distribution Plant		(26,636)		(68)	(14,128)	(4,891)	(146)	(1,492)
141			-						
142	General Plant		-						
143	Land	389	(7)	INT_STD_Plant	(0)	(4)	(1)	(0)	(2)
144	Structures and Improvements	390	(86)	INT_STD_Plant	(0)	(45)	(16)	(0)	(19)
145	Source Control Plant	390.1	(44)	INT_STD_Plant	(0)	(23)	(8)	(0)	(10)
146	Office Furniture and Equipment	391.1	(81)	INT_STD_Plant	(0)	(43)	(15)	(0)	(18)
147	Computers	391.2	(170)	INT_STD_Plant	(0)	(90)	(31)	(1)	(38)
148	Transportation Equipment	392	(97)	INT_STD_Plant	(0)	(52)	(18)	(1)	(22)
149	Stores Equipment	393	(1)	INT_STD_Plant	(0)	(1)	(0)	(0)	(0)
150	Tools - Shop & Garage Equip.	394	(43)	INT_STD_Plant	(0)	(23)	(8)	(0)	(9)
151	Laboratory Equipment	395	(1)	INT_STD_Plant	(0)	(0)	(0)	(0)	(0)
152	Power Operated Equipment	396	(27)	INT_STD_Plant	(0)	(14)	(5)	(0)	(6)
153	Communications Equipment	397	(34)	INT_STD_Plant	(0)	(18)	(6)	(0)	(7)
154	Communications Equipment - ERTs	397.3	-		-	-	-	-	-
155	Miscellaneous Equipment	398	(2)	INT_STD_Plant	(0)	(1)	(0)	(0)	(0)
156	RWIP		128	INT_STD_Plant	0	68	23	1	7
157	Subtotal - General Plant		(463)		(1)	(246)	(85)	(3)	(26)
158			-						
159	TOTAL ACCUMULATED DEPRECIATION		(27,357)		(70)	(14,510)	(5,024)	(150)	(1,533)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

1	ACCOUNT DESCRIPTION	FERC	ACCOUNT	INTERNAL ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
		ACCOUNT	BALANCE	REFERENCE	ALLOCATOR	General	Residential	Basic Firm	Heating Dry	Non-Residential
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
160				-						
161	C OTHER RATEBASE ITEMS			-						
162	Storage Gas		-	-	Winter_Throughput	-	-	-	-	-
163	Customer Advances		(71)	-	INT_Dist_Plant	(0)	(37)	(13)	(0)	(4)
164	Leashold Improvements		2	-	INT_STD_Plant	0	1	0	0	0
165	Deferred Taxes		(3,253)	-	INT_STD_Plant	(8)	(1,725)	(597)	(18)	(182)
166	Working Capital		1,095	-	INT_STD_Plant	3	581	201	6	61
167	Other		8	-	INT_STD_Plant	0	4	1	0	0
168	Subtotal - Other Ratebase Items		(2,218)	-		(6)	(1,176)	(407)	(12)	(124)
169				-						
170	TOTAL RATEBASE		(82)	-		(0)	(43)	(15)	(0)	(5)
171				-						
172	D OPERATING AND MAINTENANCE EXPENSES			-						
173				-						
174	Underground Storage Expense			-						
175	Wells Expense	816	-	-		-	-	-	-	-
176	Compressor Station Expenses	818	-	-	Winter_Throughput	-	-	-	-	-
177	Meas/Reg Station Expenses	820	-	-		-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	-	-	D-820	-	-	-	-	-
179	Purification Expense	821	-	-	Winter_Throughput	-	-	-	-	-
180	Subtotal - Operations Expenses		-	-		-	-	-	-	-
181	Maint. of Reservoirs and Wells	832	-	-		-	-	-	-	-
182	Maint. of Compressor Station Equipment	834	-	-		-	-	-	-	-
183	Subtotal - Maint. Expenses		-	-		-	-	-	-	-
184	Subtotal - Production Expense		-	-		-	-	-	-	-
185				-						
186	Other Storage Expense			-						
187	Supervision and Engineering	840	-	-		-	-	-	-	-
188	Supervision and Engineering - Direct	840-D	-	-		-	-	-	-	-
189	Supervision and Engineering	844	-	-		-	-	-	-	-
190	Supervision and Engineering - Direct	844-D	-	-		-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	-	-		-	-	-	-	-
192	Subtotal - Operations Expense		-	-		-	-	-	-	-
193				-						
194	Supervision and Engineering	847	-	-		-	-	-	-	-
195	Subtotal - Maintenance Expense		-	-		-	-	-	-	-
196	Subtotal - Storage Expense		-	-		-	-	-	-	-
197				-						
198	Transmission Expenses			-						
199	Mains Expense	856	-	-	INT_Trans_Plant	-	-	-	-	-
200	Subtotal - Operations Expense		-	-		-	-	-	-	-
201	Maint. of Mains	863	-	-	INT_Trans_Plant	-	-	-	-	-
202	Subtotal - Maint. Expense		-	-		-	-	-	-	-
203	Subtotal - Transmission Expense		-	-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
							Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
204			-						
205	Distribution Expenses		-						
206	Operation Supervision & Engineering	870	0	INT_Dist_Labor	0	0	0	0	0
207	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-
208	Distribution Load Dispatching	871	-		-	-	-	-	-
209	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-
210	Meas. & Reg. Station Expenses	875	-		-	-	-	-	-
211	Meas. & Reg. Station Expenses - City Gate	877	-		-	-	-	-	-
212	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-
213	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-
214	Other Expenses	880	0	INT_Dist_O&M	0	0	0	0	0
215	Rents	881	3	INT_Dist_Plant	0	2	1	0	1
216	Subtotal - Operating Expense		3						
217	Supervision and Engineering	885	0	INT_Dist_Labor	0	0	0	0	0
218	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	-		-	-	-	-	-
220	Maint. of Meas. & Reg. Station Expenses-City	891	-		-	-	-	-	-
221	Maint. of Services	892	-		-	-	-	-	-
222	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-
223	Maint. of Other Equipment	894	0	INT_Dist_Plant	0	0	0	0	0
224	Subtotal - Maintenance Expense		0		0	0	0	0	0
225	Subtotal - Distribution Expense		3	Dist_O&M	0	2	1	0	1
226			-						
227	OPERATING AND MAINTENANCE EXPENSES		3	O&M	0	2	1	0	1
228			-						
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS		-						
230			-						
231	Customer Accounts Expense		-						
232	Supervision	901	-		-	-	-	-	-
233	Meter Reading Expenses	902	-		-	-	-	-	-
234	Customer Records & Collection Expense	903	-		-	-	-	-	-
235	Customer Records & Collection Expense - Dir	903-D	-		-	-	-	-	-
236	Uncollectible Accounts	904	-		-	-	-	-	-
237	Subtotal - Customer Accounts Expense		-		-	-	-	-	-
238			-						
239	Customer Service & Information Expense		-						
240	Supervision	907	-	INT_908-910	-	-	-	-	-
241	Customer Assistance Expenses	908	-	908-910	-	-	-	-	-
242	Customer Assistance Expenses - Direct	908-D	-	908-910	-	-	-	-	-
243	Information, Instructional Advertising	909	-	908-910	-	-	-	-	-
244	Misc Demand Serv & Inform Expen	910	-	908-910	-	-	-	-	-
245	Subtotal - Customer Service & Information Exp		-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42
						General Sales Service	Residential Sales Service	Basic Firm Sales Service	Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
246											
247	Sales Expense		-		0	-	-	-	-	-	-
248	Supervision	911	-		INT_912-913	-	-	-	-	-	-
249	Demonstrating & Selling Expenses	912	-	912-913		-	-	-	-	-	-
250	Advertising Expenses	913	-	912-913		-	-	-	-	-	-
251	Miscellaneous Sales Expenses	916	-		INT_912-913	-	-	-	-	-	-
252	Subtotal - Sales Expense		-			-	-	-	-	-	-
253											
254	ACCOUNTS AND SERVICE EXPENSE		-			-	-	-	-	-	-
255											
256	F ADMINISTRATIVE AND GENERAL EXPENSE										
257											
258	Office Supplies & Expenses	921	-		INT_Labor	-	-	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	-		0	-	-	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(4)		INT_Labor	(0)	(2)	(1)	(0)	(0)	(1)
261	Property Insurance	924	34		INT_STD_Plant	0	18	6	0	2	7
262	Injuries and Damages	925	0		INT_Labor	0	0	0	0	0	0
263	Employee Pensions and Benefits	926	3		INT_Labor	0	2	1	0	0	1
264	Miscellaneous General Expenses	930	0		INT_O&M	0	0	0	0	0	0
265	Rents	931	46		INT_STD_Plant	0	24	8	0	3	10
266	Maintenance of General Plant	935	37		INT_STD_Plant	0	20	7	0	2	8
267	Subtotal - Administrative and General Expense		116			0	62	21	1	7	26
268											
269	ADMINISTRATIVE AND GENERAL EXPENSE		116			0	62	21	1	7	26
270											
271	G DEPRECIATION AND AMORTIZATION EXPENS										
272											
273	Intangible Plant										
274	Organizational Expense	301	-		INT_STD_Plant	-	-	-	-	-	-
275	Franchise & Consents	302	-		INT_STD_Plant	-	-	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	47		INT_STD_Plant	0	25	9	0	3	10
277	Misc. Intangible Plant - CIS	303.2	-			-	-	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-			-	-	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-			-	-	-	-	-	-
280	Subtotal - Intangible Plant		47			0	25	9	0	3	10

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
281			-						
282	Storage Plant		-						
283	Land and Land Rights	350	-		-	-	-	-	-
284	Structures and Improvements	351	-		-	-	-	-	-
285	Wells-Well Equipment	352	-		-	-	-	-	-
286	Lines	353	-		-	-	-	-	-
287	Compressor Station Equipment - Other	354	-		-	-	-	-	-
288	M&R Equipment-Meters & Gauges	355	-		-	-	-	-	-
289	Purification Equipment	356	-		-	-	-	-	-
290	Other Equipment	357	-		-	-	-	-	-
291	Subtotal - Storage Plant		-		-	-	-	-	-
292			-						
293	Liquified Natural Gas Plant		-						
294	Land and Land Rights	360	-		-	-	-	-	-
295	Structures and Improvements	361	-		-	-	-	-	-
296	Gas Holders	362	-		-	-	-	-	-
297	Liquefaction Equipment	363.1	-		-	-	-	-	-
298	Vaporizing Equipment	363.2	-		-	-	-	-	-
299	Compressor Equipment	363.3	-		-	-	-	-	-
300	Measuring & Regulating Equipment	363.4	-		-	-	-	-	-
301	CNG Refueling Facilities	363.5	-		-	-	-	-	-
302	LNG Refueling Facilities	363.6	-		-	-	-	-	-
303	Subtotal - LNG Plant		-		-	-	-	-	-
304			-						
305	Transmission Plant		-						
306	Land & Land Rights	365	-		-	-	-	-	-
307	Structures & Improvements	366	-		-	-	-	-	-
308	Transmission Mains	367	-		-	-	-	-	-
309	Storage Transmission Mains	367.2	-		-	-	-	-	-
310	Compressor Station Equipment	368	-		-	-	-	-	-
311	M&R Station Equipment	369	-		-	-	-	-	-
312	Subtotal - Transmission Plant		-		-	-	-	-	-
313			-						
314	Distribution Plant		-						
315	Land	374.1	-	INT_Dist_Plant	-	-	-	-	-
316	Land Rights	374.2	0	INT_Dist_Plant	0	0	0	0	0
317	Structures and Improvements	375	-	INT_Dist_Plant	-	-	-	-	-
318	Mains < 4"	376.11	-		-	-	-	-	-
319	Mains 4" & >	376.12	-		-	-	-	-	-
320	Meas. & Reg. Station Equip.- Gen.	378	-		-	-	-	-	-
321	Meas. & Reg. Station Equip.- City Gate	379	-		-	-	-	-	-
322	Services	380	-		-	-	-	-	-
323	Meters	381	-		-	-	-	-	-
324	ERTs	381.2	-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR BALANCE	REFERENCE REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
325	Meter Installations	382	-	-		-	-	-	-	-	-
326	ERT Installations	382.2	-	-		-	-	-	-	-	-
327	House Regulators	383	-	-		-	-	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	Throughput	-	-	-	-	-	-
329	Subtotal - Distribution Plant		0	-		0	0	0	0	0	0
330				-							
331	General Plant			-							
332	Land	389	-	-	INT_STD_Plant	-	-	-	-	-	-
333	Structures and Improvements	390	22	-	INT_STD_Plant	0	12	4	0	1	5
334	Source Control Plant	390.1	4	-	INT_STD_Plant	0	2	1	0	0	1
335	Office Furniture and Equipment	391.1	4	-	INT_STD_Plant	0	2	1	0	0	1
336	Computers	391.2	45	-	INT_STD_Plant	0	24	8	0	2	10
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	5	-	INT_STD_Plant	0	2	1	0	0	1
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-	-
342	Communications Equipment	397	8	-	INT_STD_Plant	0	4	1	0	0	2
343	Communications Equipment - ERTs	397.3	-	-		-	-	-	-	-	-
344	Miscellaneous Equipment	398	0	-	INT_STD_Plant	0	0	0	0	0	0
345	RWIP		-	-		-	-	-	-	-	-
346	Subtotal - General Plant		87	-		0	46	16	0	5	19
347				-							
348	Amortization Expense			-							
349	Amortization Expense		-	-		-	-	-	-	-	-
350				-							
351	DEPRECIATION AND AMORTIZATION EXPENS		134	-		0	71	25	1	8	30
352				-							
353	H TAXES			-							
354				-							
355	Taxes Other Than Income & Revenue			-							
356	Property		127	-	INT_Plant	0	67	23	1	7	28
357	Franchise		230	-	INT_Plant	1	122	42	1	13	51
358	Payroll		1	-	INT_Labor	0	1	0	0	0	0
359	Regulatory Fee		2	-	INT_RevReq	0	1	0	0	0	0
360	Other		10	-	INT_Plant	0	5	2	0	1	2
361	Subtotal - Taxes Other Than Income		370	-		1	196	68	2	21	82

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
362			-							
363	Income & Revenue Taxes		-							
364	Federal Income Taxes	14	-	INT_RevReq	0	8	2	0	1	3
365	State Income Taxes	-	-	INT_RevReq	-	-	-	-	-	-
366	Provision for Deferred FIT	-	-	INT_STD_Plant	-	-	-	-	-	-
367	Revenue Taxes	-	-	INT_RevReq	-	-	-	-	-	-
368	Subtotal - Income Taxes	14	-		0	8	2	0	1	3
369			-							
370	TOTAL TAXES	384	-		1	204	70	2	21	85
371			-							
372	I REVENUES		-							
373			-							
374	Sales & Transportation Operating Margin	541	-	Margin	3	363	112	3	26	35
375	Revenue Credit	3	-	SC_Revenue_Credit	0	2	1	0	-	-
376	Reconnect Charges	1	-	Margin	0	1	0	0	0	0
377	Forfeited Discounts	1	-	Margin	0	1	0	0	0	0
378	Automated Payment Charge	0	-	Margin	0	0	0	0	0	0
379	Return Check	0	-	Margin	0	0	0	0	0	0
380	Field Collection	0	-	Margin	0	0	0	0	0	0
381	Meter Rentals	2	-	Margin	0	1	0	0	0	0
382	Utility Property Rental	2	-	Margin	0	1	0	0	0	0
383	Miscellaneous	0	-	Margin	0	0	0	0	0	0
384	Subtotal -Revenue	551	-		3	370	115	3	26	35
385			-							
386	TOTAL REVENUES	551	-		3	370	115	3	26	35
387			-							
388	NET INCOME	(86)	-		1	32	(2)	(1)	(10)	(106)
389			-							
390	J LABOR BALANCE		-							
391			-							
392	Underground Storage Expense		-							
393	Wells Expense	816	-		-	-	-	-	-	-
394	Compressor Station Expenses	818	-	Winter_Throughput	-	-	-	-	-	-
395	Meas/Reg Station Expenses	820	-		-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	-	D-820	-	-	-	-	-	-
397	Purification Expense	821	-	Winter_Throughput	-	-	-	-	-	-
398	Subtotal - Operations Expenses	-	-		-	-	-	-	-	-
399	Maint. of Reservoirs and Wells	832	-		-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-		-	-	-	-	-	-
401	Subtotal - Maint. Expenses	-	-		-	-	-	-	-	-
402	Subtotal - Production Expense	-	-		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
							Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
403			-						
404	Other Storage Expense		-						
405	Supervision and Engineering	840	-		-	-	-	-	-
406	Supervision and Engineering - Direct	840-D	-		-	-	-	-	-
407	Supervision and Engineering	844	-		-	-	-	-	-
408	Supervision and Engineering - Direct	844-D	-		-	-	-	-	-
409	LNG Fuel Expense - Credit Liquef Costs	845	-		-	-	-	-	-
410	Subtotal - Operations Expense		-		-	-	-	-	-
411			-		-	-	-	-	-
412	Supervision and Engineering	847	-		-	-	-	-	-
413	Subtotal - Maintenance Expense		-		-	-	-	-	-
414	Subtotal - Storage Expense		-		-	-	-	-	-
415			-						
416	Transmission Expenses		-						
417	Mains Expense	856	-	INT_Trans_Plant	-	-	-	-	-
418	Subtotal - Operations Expense		-		-	-	-	-	-
419	Maint. of Mains	863	-	INT_Trans_Plant	-	-	-	-	-
420	Subtotal - Maint. Expense		-		-	-	-	-	-
421	Subtotal - Transmission Expense		-		-	-	-	-	-
422			-						
423	Distribution Expenses		-						
424	Operation Supervision & Engineering	870	0	INT_Dist_Labor	0	0	0	0	0
425	Operation Supervision & Engineering - Direct	870-D	-	D-870	-	-	-	-	-
426	Distribution Load Dispatching	871	-		-	-	-	-	-
427	Mains and Services Expenses	874	-	INT_Mains&Services	-	-	-	-	-
428	Meas. & Reg. Station Expenses	875	-		-	-	-	-	-
429	Meas. & Reg. Station Expenses - City Gate	877	-		-	-	-	-	-
430	Meter & House Regulator Expenses	878	-	INT_Meters&Regulators	-	-	-	-	-
431	Customer Installations Expenses	879	-	INT_Installs	-	-	-	-	-
432	Other Expenses	880	0	INT_Dist_O&M	0	0	0	0	0
433	Rents	881	-	INT_Dist_Plant	-	-	-	-	-
434	Subtotal - Operating Expense		0		0	0	0	0	0
435	Supervision and Engineering	885	0	INT_Dist_Labor	0	0	0	0	0
436	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-		-	-	-	-	-
438	Maint. of Meas. & Reg. Station Expenses-City	891	-		-	-	-	-	-
439	Maint. of Services	892	-		-	-	-	-	-
440	Maint. of Meters & House Regulators	893	-	INT_Meters&Regulators	-	-	-	-	-
441	Maint. of Other Equipment	894	0	INT_Dist_Plant	0	0	0	0	0
442	Subtotal - Maintenance Expense		0		0	0	0	0	0
443	Subtotal - Distribution Expense		0		0	0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
							Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
444									
445	OPERATING AND MAINTENANCE EXPENSES								
446									
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
448									
449	Customer Accounts Expense								
450	Supervision	901	-		-	-	-	-	-
451	Meter Reading Expenses	902	-		-	-	-	-	-
452	Customer Records & Collection Expense	903	-		-	-	-	-	-
453	Customer Records & Collection Expense - Dir	903-D	-		-	-	-	-	-
454	Uncollectible Accounts	904	-		-	-	-	-	-
455	Subtotal - Customer Accounts Expense		-		-	-	-	-	-
456									
457	Customer Service & Information Expense								
458	Supervision	907	-	INT_908-910	-	-	-	-	-
459	Customer Assistance Expenses	908	-		-	-	-	-	-
460	Customer Assistance Expenses - Direct	908-D	-		-	-	-	-	-
461	Information, Instructional Advertising	909	-		-	-	-	-	-
462	Misc Demand Serv & Inform Expen	910	-		-	-	-	-	-
463	Subtotal - Customer Service & Information Exp		-		-	-	-	-	-
464									
465	Sales Expense								
466	Supervision	911	-	INT_912-913	-	-	-	-	-
467	Demonstrating & Selling Expenses	912	-		-	-	-	-	-
468	Advertising Expenses	913	-		-	-	-	-	-
469	Miscellaneous Sales Expenses	916	-	INT_912-913	-	-	-	-	-
470	Subtotal - Sales Expense		-		-	-	-	-	-
471									
472	ACCOUNTS AND SERVICE EXPENSE								
473									
474	ADMINISTRATIVE AND GENERAL EXPENSE								
475									
476	Office Supplies & Expenses	921	-	INT_Labor	-	-	-	-	-
477	Office Supplies & Expenses - Direct	921-D	-		-	-	-	-	-
478	Admin Expenses Transferred-Credit	922	(1)	INT_Labor	(0)	(1)	(0)	(0)	(0)
479	Property Insurance	924	-	INT_STD_Plant	-	-	-	-	-
480	Injuries and Damages	925	-	INT_Labor	-	-	-	-	-
481	Employee Pensions and Benefits	926	1	INT_Labor	0	0	0	0	0
482	Miscellaneous General Expenses	930	0	INT_O&M	0	0	0	0	0
483	Rents	931	-	INT_STD_Plant	-	-	-	-	-
484	Maintenance of General Plant	935	18	INT_STD_Plant	0	10	3	0	1
485	Subtotal - Administrative and General Expense		17		0	9	3	0	1
486									
487	ADMINISTRATIVE AND GENERAL EXPENSE		18	Labor	0	9	3	0	1

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
488			-							
489			-							
490	K REVENUE REQUIREMENT SUMMARY		-							
491			-							
492	PLANT IN SERVICE		-							
493	Intangible Plant	692	-		2	367	127	4	39	154
494	Production Plant	-	-		-	-	-	-	-	-
495	Storage Plant	-	-		-	-	-	-	-	-
496	Transmission Plant	-	-		-	-	-	-	-	-
497	Distribution Plant	26,768	-		68	14,197	4,915	146	1,500	5,941
498	General Plant	2,033	-		5	1,078	373	11	114	451
499	Subtotal - Plant in Service	29,493	-		75	15,643	5,416	161	1,652	6,546
500			-							
501	ACCUMULATED DEPRECIATION		-							
502	Intangible Plant	(258)	-		(1)	(137)	(47)	(1)	(14)	(57)
503	Production Plant	-	-		-	-	-	-	-	-
504	Storage Plant	-	-		-	-	-	-	-	-
505	Transmission Plant	-	-		-	-	-	-	-	-
506	Distribution Plant	(26,636)	-		(68)	(14,128)	(4,891)	(146)	(1,492)	(5,912)
507	General Plant	(463)	-		(1)	(246)	(85)	(3)	(26)	(103)
508	Subtotal - Accumulated Depreciation	(27,357)	-		(70)	(14,510)	(5,024)	(150)	(1,533)	(6,071)
509			-							
510	OTHER RATEBASE ITEMS	(2,218)	-		(6)	(1,176)	(407)	(12)	(124)	(492)
511			-							
512	TOTAL RATEBASE	(82)	-		(0)	(43)	(15)	(0)	(5)	(18)
513			-							
514	RETURN ON RATEBASE	(6)	-		(0)	(3)	(1)	(0)	(0)	(1)
515			-							
516	EXPENSES		-							
517	Production Expenses	-	-		-	-	-	-	-	-
518	Storage Expense	-	-		-	-	-	-	-	-
519	Transmission Expenses	-	-		-	-	-	-	-	-
520	Distribution Expenses	3	-		0	2	1	0	0	1
521	Customer Accounts Expense	-	-		-	-	-	-	-	-
522	Customer Service & Information Expense	-	-		-	-	-	-	-	-
523	Sales Expense	-	-		-	-	-	-	-	-
524	Administrative and General Expense	116	-		0	62	21	1	7	26
525	Depreciation and Amortization Expense	134	-		0	71	25	1	8	30
526	Taxes Other Than Income & Rev	370	-		1	196	68	2	21	82
527	Income and Revenue Taxes	14	-		0	8	2	0	1	3
528	Subtotal - Expenses	637	-		2	338	117	3	36	141

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Energy

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
529			-							
530	REVENUE	551	-		3	370	115	3	26	35
531										
532	NET INCOME	(86)	-		1	32	(2)	(1)	(10)	(106)
533			0.0%							
534	REVENUE EXCESS (DEFICIENCY)	(80)	-		1	35	(1)	(1)	(9)	(105)
535										
536	REVENUE GROSS UP		-							
537	Federal Income Tax	21	-	INT_Revenue_Deficiency	0	20	-	1	-	-
538	Revenue Tax	4.26	-	INT_Revenue_Deficiency	0	4	-	0	-	-
539	Uncollectible	0.11	-	INT_Revenue_Deficiency	0	0	-	0	-	-
540	Subtotal - Revenue Gross Up	26	-		0	24	-	1	-	-
541										
542	GROSS REVENUE EXCESS (DEFICIENCY)	(105)	-		1	11	(1)	(2)	(9)	(105)
543										
544	TOTAL REVENUE REQUIREMENT	656	RevReq		2	359	116	4	35	140
545	REVENUE REQUIREMENTS FROM LAST RUN	656	-		2	359	116	4	35	140
546	DIFFERENCE	0			0	0	-	0	-	-
547										
548	CUSTOM INTERNAL ALLOCATOR									
549										
550	Storage, Transmission, Distribution Plant	26,768	STD_Plant		68	14,197	4,915	146	1,500	5,941
551	Mais and Services Plant	0	Mains&Services		0	0	0	0	0	0
552	Meters and Regulators Plant	0	Meters&Regulators		0	0	0	0	0	0
553	Revenue Deficiency	10,096,484	Revenue_Deficiency		127,690	9,663,991	0	304,803	0	0
554	Income before income taxes	298	Income b/f Taxes		2	236	68	1	12	(21)
555	Distribution Labor excluding Supervision	0	Dist_Labor		0	0	0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

					Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
					General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
					Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
								Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR	ALLOCATOR						
2		BALANCE	REFERENCE							
3	A PLANT IN SERVICE									
4										
5	Intangible Plant									
6	Organizational Expense	301	101	-	INT_STD_Plant	1	83	13	1	1
7	Franchise & Consents	302	39	-	INT_STD_Plant	0	32	5	1	0
8	Misc. Intangible Plant - Software	303.1	2,511,224	-	INT_STD_Plant	25,599	2,080,709	329,379	34,521	19,575
9	Misc. Intangible Plant - CIS	303.2	3,610,056	-	Cust_Average	39,249	3,265,198	263,968	34,404	5,253
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	462,800	-	C&I_Cust	2,433	-	397,640	51,827	7,913
11	Misc. Intangible Plant - CRMS	303.4	76,211	-	Cust_Average	829	68,931	5,573	726	111
12	Subtotal - Intangible Plant		6,660,430	-		68,110	5,414,953	996,577	121,481	32,853
13				-						26,455
14	Storage Plant									
15	Land and Land Rights	350	-	-		-	-	-	-	-
16	Structures and Improvements	351	-	-		-	-	-	-	-
17	Wells-Well Equipment	352	-	-		-	-	-	-	-
18	Lines	353	-	-		-	-	-	-	-
19	Compressor Station Equipment - Other	354	-	-		-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	-	-		-	-	-	-	-
21	Purification Equipment	356	-	-		-	-	-	-	-
22	Other Equipment	357	-	-		-	-	-	-	-
23	Subtotal - Storage Plant		-	Storage_Plant		-	-	-	-	-
24										
25	Liquefied Natural Gas Plant									
26	Land and Land Rights	360	-	-		-	-	-	-	-
27	Structures and Improvements	361	-	-		-	-	-	-	-
28	Gas Holders	362	-	-		-	-	-	-	-
29	Liquefaction Equipment	363.1	-	-		-	-	-	-	-
30	Vaporizing Equipment	363.2	-	-		-	-	-	-	-
31	Compressor Equipment	363.3	-	-		-	-	-	-	-
32	Measuring & Regulating Equipment	363.4	-	-		-	-	-	-	-
33	CNG Refueling Facilities	363.5	-	-		-	-	-	-	-
34	LNG Refueling Facilities	363.6	-	-		-	-	-	-	-
35	Subtotal - LNG Plant		-	Storage_Plant		-	-	-	-	-
36										
37	Transmission Plant									
38	Land & Land Rights	365	-	-		-	-	-	-	-
39	Structures & Improvements	366	-	-		-	-	-	-	-
40	Transmission Mains	367	-	-		-	-	-	-	-
41	Storage Transmission Mains	367.2	-	-		-	-	-	-	-
42	Compressor Station Equipment	368	-	-		-	-	-	-	-
43	M&R Station Equipment	369	-	-		-	-	-	-	-
44	Subtotal - Transmission Plant		-	Trans_Plant		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
					Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
45				-							
46	Distribution Plant			-							
47	Land	374.1	3,700	-	INT_Dist_Plant	38	3,066	485	51	29	32
48	Land Rights	374.2	9,858	-	INT_Dist_Plant	100	8,168	1,293	136	77	84
49	Structures and Improvements	375	486,541	-	INT_Dist_Plant	4,960	403,130	63,816	6,688	3,793	4,154
50	Mains < 4"	376.11	-	Mains_Plant	-	-	-	-	-	-	-
51	Mains 4" & >	376.12	-	Mains_Plant	-	-	-	-	-	-	-
52	Meas. & Reg. Station Equip.- Gen.	378	-	-	-	-	-	-	-	-	-
53	Meas. & Reg. Station Equip.- City Gate	379	-	-	-	-	-	-	-	-	-
54	Services	380	71,685,986	-	Service_Invest	751,586	60,612,485	8,763,565	1,128,637	229,134	200,579
55	Meters	381	10,827,887	-	Meter_Invest	101,317	8,443,087	1,697,899	86,622	227,679	271,283
56	ERTs	381.2	6,833,755	-	Meter_Invest	63,944	5,328,647	1,071,588	54,669	143,694	171,213
57	Meter Installations	382	6,222,506	Installs	Meter_Invest	58,224	4,852,023	975,739	49,779	130,841	155,899
58	ERT Installations	382.2	931,966	Installs	Meter_Invest	8,720	726,704	146,140	7,456	19,597	23,350
59	House Regulators	383	98,727	-	Meter_Invest	924	76,983	15,481	790	2,076	2,474
60	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-	-	-
61	Subtotal - Distribution Plant		97,100,925	Dist_Plant		989,813	80,454,293	12,736,006	1,334,827	756,919	829,067
62				-							
63	General Plant			-							
64	Land	389	615,681	-	INT_STD_Plant	6,276	510,131	80,754	8,464	4,799	5,257
65	Structures and Improvements	390	1,851,649	-	INT_STD_Plant	18,875	1,534,209	242,867	25,454	14,434	15,810
66	Source Control Plant	390.1	674,691	-	INT_STD_Plant	6,878	559,024	88,494	9,275	5,259	5,761
67	Office Furniture and Equipment	391.1	400,531	-	INT_STD_Plant	4,083	331,865	52,535	5,506	3,122	3,420
68	Computers	391.2	1,031,787	-	INT_STD_Plant	10,518	854,901	135,332	14,184	8,043	8,810
69	Transportation Equipment	392	1,497,678	-	INT_STD_Plant	15,267	1,240,921	196,439	20,588	11,675	12,787
70	Stores Equipment	393	4,181	-	INT_STD_Plant	43	3,464	548	57	33	36
71	Tools - Shop & Garage Equip.	394	425,525	-	INT_STD_Plant	4,338	352,574	55,813	5,850	3,317	3,633
72	Laboratory Equipment	395	2,391	-	INT_STD_Plant	24	1,981	314	33	19	20
73	Power Operated Equipment	396	366,486	-	INT_STD_Plant	3,736	303,657	48,069	5,038	2,857	3,129
74	Communications Equipment	397	496,591	-	INT_STD_Plant	5,062	411,457	65,134	6,827	3,871	4,240
75	Communications Equipment - ERTs	397.3	530,434	-	Meter_Invest	4,963	413,608	83,176	4,243	11,154	13,290
76	Miscellaneous Equipment	398	6,575	-	INT_STD_Plant	67	5,448	862	90	51	56
77	RWIP		-	-	0	-	-	-	-	-	-
78	Subtotal - General Plant		7,904,200	-		80,129	6,523,242	1,050,338	105,609	68,633	76,248
79				-							
80	TOTAL PLANT IN SERVICE		111,665,554	Plant		1,138,052	92,392,488	14,782,921	1,561,917	858,406	931,770

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
81			-						
82	B ACCUMULATED DEPRECIATION		-						
83			-						
84	Intangible Plant		-						
85	Organizational Expense	301	-	INT_STD_Plant	-	-	-	-	-
86	Franchise & Consents	302	-	INT_STD_Plant	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(934,284)	INT_STD_Plant	(9,524)	(774,114)	(122,543)	(12,843)	(7,283)
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	Cust_Average	(39,249)	(3,265,198)	(263,968)	(34,404)	(5,253)
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	C&I_Cust	(2,433)	-	(397,640)	(51,827)	(7,913)
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	Cust_Average	(829)	(68,931)	(5,573)	(726)	(111)
91	Subtotal - Intangible Plant		(5,083,350)		(52,034)	(4,108,242)	(789,724)	(99,801)	(20,560)
92			-						
93	Storage Plant		-						
94	Land and Land Rights	350	-		-	-	-	-	-
95	Structures and Improvements	351	-		-	-	-	-	-
96	Wells-Well Equipment	352	-		-	-	-	-	-
97	Lines	353	-		-	-	-	-	-
98	Compressor Station Equipment - Other	354	-		-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-		-	-	-	-	-
100	Purification Equipment	356	-		-	-	-	-	-
101	Other Equipment	357	-		-	-	-	-	-
102	Subtotal - Storage Plant		-		-	-	-	-	-
103			-						
104	Liquefied Natural Gas Plant		-						
105	Land and Land Rights	360	-		-	-	-	-	-
106	Structures and Improvements	361	-		-	-	-	-	-
107	Gas Holders	362	-		-	-	-	-	-
108	Liquefaction Equipment	363.1	-		-	-	-	-	-
109	Vaporizing Equipment	363.2	-		-	-	-	-	-
110	Compressor Equipment	363.3	-		-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-		-	-	-	-	-
112	CNG Refueling Facilities	363.5	-		-	-	-	-	-
113	LNG Refueling Facilities	363.6	-		-	-	-	-	-
114	Subtotal - LNG Plant		-		-	-	-	-	-
115			-						
116	Transmission Plant		-						
117	Land & Land Rights	365	-		-	-	-	-	-
118	Structures & Improvements	366	-		-	-	-	-	-
119	Transmission Mains	367	-		-	-	-	-	-
120	Storage Transmission Mains	367.2	-		-	-	-	-	-
121	Compressor Station Equipment	368	-		-	-	-	-	-
122	M&R Station Equipment	369	-		-	-	-	-	-
123	Subtotal - Transmission Plant		-		-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42
						General Sales Service	Residential Sales Service	Basic Firm Sales Service	Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
124					-						
125	Distribution Plant				-						
126	Land	374.1	-		INT_Dist_Plant	-	-	-	-	-	-
127	Land Rights	374.2	(8,220)		INT_Dist_Plant	(84)	(6,810)	(1,078)	(113)	(64)	(70)
128	Structures and Improvements	375	(13,678)		INT_Dist_Plant	(139)	(11,333)	(1,794)	(188)	(107)	(117)
129	Mains < 4"	376.11	-			-	-	-	-	-	-
130	Mains 4" & >	376.12	-			-	-	-	-	-	-
131	Meas. & Reg. Station Equip.- Gen.	378	-			-	-	-	-	-	-
132	Meas. & Reg. Station Equip.- City Gate	379	-			-	-	-	-	-	-
133	Services	380	(33,607,645)		Service_Invest	(352,357)	(28,416,194)	(4,108,513)	(529,125)	(107,422)	(94,035)
134	Meters	381	(2,761,939)		Meter_Invest	(25,844)	(2,153,632)	(433,094)	(22,095)	(58,076)	(69,198)
135	ERTs	381.2	(4,370,382)		Meter_Invest	(40,894)	(3,407,823)	(685,311)	(34,962)	(91,897)	(109,496)
136	Meter Installations	382	(1,273,615)		Meter_Invest	(11,917)	(993,107)	(199,713)	(10,189)	(26,780)	(31,909)
137	ERT Installations	382.2	(680,212)		Meter_Invest	(6,365)	(530,398)	(106,663)	(5,442)	(14,303)	(17,042)
138	House Regulators	383	(10,370)		Meter_Invest	(97)	(8,086)	(1,626)	(83)	(218)	(260)
139	Calorimeters @ Gate Stations	387.2	-			-	-	-	-	-	-
140	Subtotal - Distribution Plant		(42,726,060)			(437,696)	(35,527,383)	(5,537,792)	(602,197)	(298,866)	(322,127)
141					-						
142	General Plant				-						
143	Land	389	(25,007)		INT_STD_Plant	(255)	(20,720)	(3,280)	(344)	(195)	(214)
144	Structures and Improvements	390	(310,849)		INT_STD_Plant	(3,169)	(257,558)	(40,772)	(4,273)	(2,423)	(2,654)
145	Source Control Plant	390.1	(158,347)		INT_STD_Plant	(1,614)	(131,201)	(20,769)	(2,177)	(1,234)	(1,352)
146	Office Furniture and Equipment	391.1	(295,501)		INT_STD_Plant	(3,012)	(244,842)	(38,759)	(4,062)	(2,303)	(2,523)
147	Computers	391.2	(615,023)		INT_STD_Plant	(6,269)	(509,585)	(80,668)	(8,455)	(4,794)	(5,251)
148	Transportation Equipment	392	(352,878)		INT_STD_Plant	(3,597)	(292,382)	(46,284)	(4,851)	(2,751)	(3,013)
149	Stores Equipment	393	(4,181)		INT_STD_Plant	(43)	(3,464)	(548)	(57)	(33)	(36)
150	Tools - Shop & Garage Equip.	394	(154,849)		INT_STD_Plant	(1,578)	(128,302)	(20,310)	(2,129)	(1,207)	(1,322)
151	Laboratory Equipment	395	(2,391)		INT_STD_Plant	(24)	(1,981)	(314)	(33)	(19)	(20)
152	Power Operated Equipment	396	(96,954)		INT_STD_Plant	(988)	(80,332)	(12,717)	(1,333)	(756)	(828)
153	Communications Equipment	397	(121,850)		INT_STD_Plant	(1,242)	(100,960)	(15,982)	(1,675)	(950)	(1,040)
154	Communications Equipment - ERTs	397.3	(336,174)		Meter_Invest	(3,146)	(262,133)	(52,715)	(2,689)	(7,069)	(8,423)
155	Miscellaneous Equipment	398	(6,276)		INT_STD_Plant	(64)	(5,200)	(823)	(86)	(49)	(54)
156	RWIP		464,189		INT_STD_Plant	4,732	384,610	60,884	6,381	3,618	3,963
157	Subtotal - General Plant		(2,016,091)			(20,270)	(1,654,051)	(273,057)	(25,783)	(20,164)	(22,766)
158					-						
159	TOTAL ACCUMULATED DEPRECIATION		(49,825,501)			(510,000)	(41,289,676)	(6,600,572)	(727,780)	(339,590)	(357,882)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
				Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
160				-						
161	C OTHER RATEBASE ITEMS			-						
162	Storage Gas			-						
163	Customer Advances	(255,877)		INT_Dist_Plant	(2,608)	(212,010)	(33,561)	(3,517)	(1,995)	(2,185)
164	Leashold Improvements	7,369		INT_STD_Plant	75	6,106	967	101	57	63
165	Deferred Taxes	(11,798,597)		INT_STD_Plant	(120,271)	(9,775,888)	(1,547,534)	(162,193)	(91,972)	(100,739)
166	Working Capital	3,972,245		INT_STD_Plant	40,492	3,291,258	521,010	54,606	30,964	33,916
167	Other	29,252		INT_STD_Plant	298	24,237	3,837	402	228	250
168	Subtotal - Other Ratebase Items	(8,045,608)			(82,014)	(6,666,298)	(1,055,282)	(110,601)	(62,717)	(68,695)
169				-						
170	TOTAL RATEBASE	53,794,445			546,037	44,436,514	7,127,067	723,535	456,099	505,193
171				-						
172	D OPERATING AND MAINTENANCE EXPENSES			-						
173				-						
174	Underground Storage Expense			-						
175	Wells Expense	816			-	-	-	-	-	-
176	Compressor Station Expenses	818			-	-	-	-	-	-
177	Meas/Reg Station Expenses	820			-	-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D			-	-	-	-	-	-
179	Purification Expense	821			-	-	-	-	-	-
180	Subtotal - Operations Expenses				-	-	-	-	-	-
181	Maint. of Reservoirs and Wells	832			-	-	-	-	-	-
182	Maint. of Compressor Station Equipment	834			-	-	-	-	-	-
183	Subtotal - Maint. Expenses				-	-	-	-	-	-
184	Subtotal - Production Expense				-	-	-	-	-	-
185				-						
186	Other Storage Expense			-						
187	Supervision and Engineering	840			-	-	-	-	-	-
188	Supervision and Engineering - Direct	840-D			-	-	-	-	-	-
189	Supervision and Engineering	844			-	-	-	-	-	-
190	Supervision and Engineering - Direct	844-D			-	-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845			-	-	-	-	-	-
192	Subtotal - Operations Expense				-	-	-	-	-	-
193				-						
194	Supervision and Engineering	847			-	-	-	-	-	-
195	Subtotal - Maintenance Expense				-	-	-	-	-	-
196	Subtotal - Storage Expense				-	-	-	-	-	-
197				-						
198	Transmission Expenses			-						
199	Mains Expense	856		INT_Trans_Plant	-	-	-	-	-	-
200	Subtotal - Operations Expense				-	-	-	-	-	-
201	Maint. of Mains	863		INT_Trans_Plant	-	-	-	-	-	-
202	Subtotal - Maint. Expense				-	-	-	-	-	-
203	Subtotal - Transmission Expense				-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.		
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and		
							Out		Transport		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
204			-								
205	Distribution Expenses		-								
206	Operation Supervision & Engineering	870	75,071	-	INT_Dist_Labor	712	59,133	11,430	677	1,408	1,710
207	Operation Supervision & Engineering - Direct	870-D	198,387	-	D-870	485	100,863	34,921	1,040	11,095	49,985
208	Distribution Load Dispatching	871	-	-		-	-	-	-	-	-
209	Mains and Services Expenses	874	445,426	-	INT_Mains&Services	4,670	376,620	54,453	7,013	1,424	1,246
210	Meas. & Reg. Station Expenses	875	-	-		-	-	-	-	-	-
211	Meas. & Reg. Station Expenses - City Gate	877	-	-		-	-	-	-	-	-
212	Meter & House Regulator Expenses	878	670,318	-	INT_Meters&Regulators	6,272	522,683	105,111	5,362	14,095	16,794
213	Customer Installations Expenses	879	1,229,188	-	INT_Installs	11,502	958,464	192,747	9,833	25,846	30,796
214	Other Expenses	880	122,170	-	INT_Dist_O&M	1,114	94,577	18,582	1,118	2,461	4,317
215	Rents	881	11,075	-	INT_Dist_Plant	113	9,176	1,453	152	86	95
216	Subtotal - Operating Expense		2,751,635	-							
217	Supervision and Engineering	885	248,686	-	INT_Dist_Labor	2,359	195,889	37,864	2,244	4,664	5,665
218	Maint. of Mains	887	-	-	INT_Mains_Plant	-	-	-	-	-	-
219	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	-		-	-	-	-	-	-
220	Maint. of Meas. & Reg. Station Expenses-City	891	-	-		-	-	-	-	-	-
221	Maint. of Services	892	51,255	-	Service_Invest	537	43,338	6,266	807	164	143
222	Maint. of Meters & House Regulators	893	282,484	-	INT_Meters&Regulators	2,643	220,268	44,296	2,260	5,940	7,077
223	Maint. of Other Equipment	894	814	-	INT_Dist_Plant	8	674	107	11	6	7
224	Subtotal - Maintenance Expense		583,239	-		5,548	460,169	88,533	5,322	10,774	12,893
225	Subtotal - Distribution Expense		3,334,874	-	Dist_O&M	30,416	2,581,686	507,229	30,518	67,190	117,836
226				-							
227	OPERATING AND MAINTENANCE EXPENSES		3,334,874	-	O&M	30,416	2,581,686	507,229	30,518	67,190	117,836
228				-							
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS			-							
230				-							
231	Customer Accounts Expense			-							
232	Supervision	901	191,745	-	CUST-901_902_903	2,058	170,892	14,488	1,888	1,756	663
233	Meter Reading Expenses	902	99,320	-	CUST-901_902_903	1,066	88,519	7,505	978	910	343
234	Customer Records & Collection Expense	903	1,992,548	-	CUST-901_902_903	21,389	1,775,846	150,556	19,623	18,246	6,888
235	Customer Records & Collection Expense - Dir	903-D	30,596	-	D-903	-	-	-	-	7,186	23,409
236	Uncollectible Accounts	904	75,642	-	Write-offs_904	796	64,001	9,430	1,235	165	15
237	Subtotal - Customer Accounts Expense		2,389,851	-		25,309	2,099,257	181,979	23,724	28,263	31,319
238				-							
239	Customer Service & Information Expense			-							
240	Supervision	907	304	-	INT_908-910	3	233	34	2	9	22
241	Customer Assistance Expenses	908	272,111	-	CUST-908	1,956	163,431	44,472	1,536	18,074	42,643
242	Customer Assistance Expenses - Direct	908-D	6,451	-	D-908	-	-	-	-	1,515	4,936
243	Information, Instructional Advertising	909	339,347	-	Cust_Average	3,689	306,930	24,813	3,234	494	186
244	Misc Demand Serv & Inform Expen	910	27,867	-	Cust_Average	303	25,205	2,038	266	41	15
245	Subtotal - Customer Service & Information Exp		646,080	-		5,951	495,800	71,356	5,038	20,133	47,803

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and
							Out		Transport
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR					
246			-						
247	Sales Expense		-	0	-	-	-	-	-
248	Supervision	911	18,158	INT_912-913	198	16,441	1,312	171	26
249	Demonstrating & Selling Expenses	912	119,650	CUST-912	1,302	108,389	8,602	1,121	171
250	Advertising Expenses	913	50,451	Cust_Average	549	45,632	3,689	481	73
251	Miscellaneous Sales Expenses	916	-	INT_912-913	-	-	-	-	-
252	Subtotal - Sales Expense		188,260		2,048	170,462	13,603	1,773	271
253			-						102
254	ACCOUNTS AND SERVICE EXPENSE		3,224,191		33,308	2,765,519	266,938	30,535	48,667
255			-						79,225
256	F ADMINISTRATIVE AND GENERAL EXPENSE		-						
257			-						
258	Office Supplies & Expenses	921	7,746,816	INT_Labor	72,654	6,186,397	965,095	69,527	156,560
259	Office Supplies & Expenses - Direct	921-D	119,309	D-921	310	64,508	22,334	665	7,029
260	Admin Expenses Transferred-Credit	922	(2,165,749)	INT_Labor	(20,312)	(1,729,508)	(269,808)	(19,437)	(43,769)
261	Property Insurance	924	122,463	INT_STD_Plant	1,248	101,469	16,063	1,683	955
262	Injuries and Damages	925	25,729	INT_Labor	241	20,547	3,205	231	520
263	Employee Pensions and Benefits	926	1,714,261	INT_Labor	16,077	1,368,963	213,562	15,385	34,644
264	Miscellaneous General Expenses	930	207,133	INT_O&M	1,889	160,351	31,505	1,896	4,173
265	Rents	931	165,287	INT_STD_Plant	1,685	136,951	21,680	2,272	1,288
266	Maintenance of General Plant	935	135,288	INT_STD_Plant	1,379	112,095	17,745	1,860	1,055
267	Subtotal - Administrative and General Expense		8,070,538		75,173	6,421,771	1,021,380	74,082	162,456
268			-						315,677
269	ADMINISTRATIVE AND GENERAL EXPENSE		8,070,538		75,173	6,421,771	1,021,380	74,082	162,456
270			-						315,677
271	G DEPRECIATION AND AMORTIZATION EXPENS		-						
272			-						
273	Intangible Plant		-						
274	Organizational Expense	301	-	INT_STD_Plant	-	-	-	-	-
275	Franchise & Consents	302	-	INT_STD_Plant	-	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	170,261	INT_STD_Plant	1,736	141,072	22,332	2,341	1,327
277	Misc. Intangible Plant - CIS	303.2	-	Cust_Average	-	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	C&I_Cust	-	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	Cust_Average	-	-	-	-	-
280	Subtotal - Intangible Plant		170,261		1,736	141,072	22,332	2,341	1,327

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

					Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
					General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR BALANCE	REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
325	Meter Installations	382	301,169	-	Meter_Invest	2,818	234,838	47,226	2,409	6,333	7,546
326	ERT Installations	382.2	36,347	-	Meter_Invest	340	28,341	5,699	291	764	911
327	House Regulators	383	2,883	-	Meter_Invest	27	2,248	452	23	61	72
328	Calorimeters @ Gate Stations	387.2	-	-		-	-	-	-	-	-
329	Subtotal - Distribution Plant		3,039,078	-		30,756	2,505,058	405,450	40,246	27,218	30,351
330				-							
331	General Plant			-							
332	Land	389	-	-	INT_STD_Plant	-	-	-	-	-	-
333	Structures and Improvements	390	81,401	-	INT_STD_Plant	830	67,446	10,677	1,119	635	695
334	Source Control Plant	390.1	14,506	-	INT_STD_Plant	148	12,019	1,903	199	113	124
335	Office Furniture and Equipment	391.1	13,541	-	INT_STD_Plant	138	11,219	1,776	186	106	116
336	Computers	391.2	161,426	-	INT_STD_Plant	1,646	133,752	21,173	2,219	1,258	1,378
337	Transportation Equipment	392	-	-	INT_STD_Plant	-	-	-	-	-	-
338	Stores Equipment	393	-	-	INT_STD_Plant	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	17,021	-	INT_STD_Plant	174	14,103	2,233	234	133	145
340	Laboratory Equipment	395	-	-	INT_STD_Plant	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	INT_STD_Plant	-	-	-	-	-	-
342	Communications Equipment	397	27,519	-	INT_STD_Plant	281	22,801	3,609	378	215	235
343	Communications Equipment - ERTs	397.3	14,386	-	Meter_Invest	135	11,218	2,256	115	302	360
344	Miscellaneous Equipment	398	30	-	INT_STD_Plant	0	25	4	0	0	0
345	RWIP		-	-		-	-	-	-	-	-
346	Subtotal - General Plant		329,829	-		3,350	272,582	43,630	4,451	2,761	3,054
347				-							
348	Amortization Expense			-							
349	Amortization Expense		-	-		-	-	-	-	-	-
350				-							
351	DEPRECIATION AND AMORTIZATION EXPENS		3,539,169	-		35,842	2,918,713	471,412	47,038	31,306	34,859
352				-							
353	H TAXES			-							
354				-							
355	Taxes Other Than Income & Revenue			-							
356	Property		481,335	-	INT_Plant	4,906	398,258	63,722	6,733	3,700	4,016
357	Franchise		870,322	-	INT_Plant	8,870	720,108	115,218	12,174	6,690	7,262
358	Payroll		607,106	-	INT_Labor	5,694	484,819	75,633	5,449	12,269	23,243
359	Regulatory Fee		76,106	-	INT_RevReq	750	62,270	9,231	883	1,105	1,867
360	Other		36,546	-	INT_Plant	372	30,238	4,838	511	281	305
361	Subtotal - Taxes Other Than Income		2,071,415	-		20,592	1,695,693	268,642	25,749	24,045	36,693

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
362				-						
363	Income & Revenue Taxes			-						
364	Federal Income Taxes	555,179		INT_RevReq	5,471	454,250	67,338	6,443	8,057	13,620
365	State Income Taxes	-		INT_RevReq	-	-	-	-	-	-
366	Provision for Deferred FIT	-		INT_STD_Plant	-	-	-	-	-	-
367	Revenue Taxes	-		INT_RevReq	-	-	-	-	-	-
368	Subtotal - Income Taxes	555,179			5,471	454,250	67,338	6,443	8,057	13,620
369										
370	TOTAL TAXES	2,626,594			26,063	2,149,943	335,980	32,192	32,103	50,313
371										
372	I REVENUES									
373										
374	Sales & Transportation Operating Margin	21,399,038		Margin	106,316	14,352,604	4,444,734	100,933	1,018,286	1,376,165
375	Revenue Credit	123,868		SC_Revenue_Credit	693	93,547	28,970	658	-	-
376	Reconnect Charges	31,113		Margin	155	20,868	6,462	147	1,481	2,001
377	Forfeited Discounts	46,614		Margin	232	31,265	9,682	220	2,218	2,998
378	Automated Payment Charge	3,076		Margin	15	2,063	639	15	146	198
379	Return Check	6,026		Margin	30	4,042	1,252	28	287	388
380	Field Collection	19,000		Margin	94	12,743	3,946	90	904	1,222
381	Meter Rentals	6,897		Margin	34	4,626	1,433	33	328	444
382	Utility Property Rental	7,725		Margin	38	5,181	1,604	36	368	497
383	Miscellaneous	1,419		Margin	7	952	295	7	68	91
384	Subtotal -Revenue	21,644,775			107,614	14,527,891	4,499,017	102,166	1,024,085	1,384,002
385										
386	TOTAL REVENUES	21,644,775			107,614	14,527,891	4,499,017	102,166	1,024,085	1,384,002
387										
388	NET INCOME	849,410			(93,187)	(2,309,741)	1,896,078	(112,198)	682,364	786,093
389										
390	J LABOR BALANCE									
391										
392	Underground Storage Expense									
393	Wells Expense	816			-	-	-	-	-	-
394	Compressor Station Expenses	818			-	-	-	-	-	-
395	Meas/Reg Station Expenses	820			-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D			-	-	-	-	-	-
397	Purification Expense	821			-	-	-	-	-	-
398	Subtotal - Operations Expenses				-	-	-	-	-	-
399	Maint. of Reservoirs and Wells	832			-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834			-	-	-	-	-	-
401	Subtotal - Maint. Expenses				-	-	-	-	-	-
402	Subtotal - Production Expense				-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
403				-						
404	Other Storage Expense			-						
405	Supervision and Engineering	840	-	-	-	-	-	-	-	
406	Supervision and Engineering - Direct	840-D	-	-	-	-	-	-	-	
407	Supervision and Engineering	844	-	-	-	-	-	-	-	
408	Supervision and Engineering - Direct	844-D	-	-	-	-	-	-	-	
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	-	-	-	-	-	
410	Subtotal - Operations Expense		-	-	-	-	-	-	-	
411			-	-	-	-	-	-	-	
412	Supervision and Engineering	847	-	-	-	-	-	-	-	
413	Subtotal - Maintenance Expense		-	-	-	-	-	-	-	
414	Subtotal - Storage Expense		-	-	-	-	-	-	-	
415			-	-	-	-	-	-	-	
416	Transmission Expenses			-						
417	Mains Expense	856	-	INT_Trans_Plant	-	-	-	-	-	
418	Subtotal - Operations Expense		-	-	-	-	-	-	-	
419	Maint. of Mains	863	-	INT_Trans_Plant	-	-	-	-	-	
420	Subtotal - Maint. Expense		-	-	-	-	-	-	-	
421	Subtotal - Transmission Expense		-	-	-	-	-	-	-	
422			-	-	-	-	-	-	-	
423	Distribution Expenses			-						
424	Operation Supervision & Engineering	870	51,285	INT_Dist_Labor	486	40,397	7,808	463	962	1,168
425	Operation Supervision & Engineering - Direct	870-D	198,387	D-870	485	100,863	34,921	1,040	11,095	49,985
426	Distribution Load Dispatching	871	-	-	-	-	-	-	-	-
427	Mains and Services Expenses	874	246,595	INT_Mains&Services	2,585	208,503	30,146	3,882	788	690
428	Meas. & Reg. Station Expenses	875	-	-	-	-	-	-	-	-
429	Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-	-	-	-
430	Meter & House Regulator Expenses	878	592,504	INT_Meters&Regulators	5,544	462,008	92,909	4,740	12,459	14,845
431	Customer Installations Expenses	879	1,066,167	INT_Installs	9,976	831,348	167,183	8,529	22,418	26,712
432	Other Expenses	880	113,738	INT_Dist_O&M	1,037	88,050	17,299	1,041	2,292	4,019
433	Rents	881	-	INT_Dist_Plant	-	-	-	-	-	-
434	Subtotal - Operating Expense		2,268,676	-	20,114	1,731,168	350,268	19,695	50,013	97,418
435	Supervision and Engineering	885	229,408	INT_Dist_Labor	2,176	180,704	34,929	2,070	4,303	5,226
436	Maint. of Mains	887	-	INT_Mains_Plant	-	-	-	-	-	-
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	-	-	-	-	-	-	-
438	Maint. of Meas. & Reg. Station Expenses-City	891	-	-	-	-	-	-	-	-
439	Maint. of Services	892	40,957	Service_Invest	429	34,630	5,007	645	131	115
440	Maint. of Meters & House Regulators	893	244,764	INT_Meters&Regulators	2,290	190,856	38,381	1,958	5,147	6,132
441	Maint. of Other Equipment	894	705	INT_Dist_Plant	7	584	92	10	5	6
442	Subtotal - Maintenance Expense		515,834	-	4,903	406,774	78,410	4,683	9,586	11,479
443	Subtotal - Distribution Expense		2,784,510	-	25,017	2,137,942	428,677	24,378	59,599	108,897

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42		
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.		
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and		
							Out		Transport		
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR							
444											
445	OPERATING AND MAINTENANCE EXPENSES										
446											
447	CUSTOMER ACCOUNTS AND SERVICE EXPENSE										
448											
449	Customer Accounts Expense										
450	Supervision	901	191,418	-	CUST-901_902_903	2,055	170,600	14,463	1,885	1,753	662
451	Meter Reading Expenses	902	92,310	-	CUST-901_902_903	991	82,270	6,975	909	845	319
452	Customer Records & Collection Expense	903	1,352,106	-	CUST-901_902_903	14,514	1,205,056	102,164	13,316	12,382	4,674
453	Customer Records & Collection Expense - Dir	903-D	30,596	-	D-903	-	-	-	-	7,186	23,409
454	Uncollectible Accounts	904	-	-	Write-offs_904	-	-	-	-	-	-
455	Subtotal - Customer Accounts Expense		1,666,430	-		17,560	1,457,927	123,603	16,110	22,166	29,064
456											
457	Customer Service & Information Expense										
458	Supervision	907	-	-	INT_908-910	-	-	-	-	-	-
459	Customer Assistance Expenses	908	148,464	-	CUST-908	1,067	89,168	24,264	838	9,861	23,266
460	Customer Assistance Expenses - Direct	908-D	6,451	-	D-908	-	-	-	-	1,515	4,936
461	Information, Instructional Advertising	909	91,122	-	Cust_Average	991	82,418	6,663	868	133	50
462	Misc Demand Serv & Inform Expen	910	17,581	-	Cust_Average	191	15,902	1,286	168	26	10
463	Subtotal - Customer Service & Information Exp		263,619	-		2,249	187,488	32,212	1,874	11,534	28,262
464											
465	Sales Expense										
466	Supervision	911	17,408	-	INT_912-913	189	15,762	1,258	164	25	9
467	Demonstrating & Selling Expenses	912	71,442	-	CUST-912	777	64,718	5,136	669	102	39
468	Advertising Expenses	913	7,794	-	Cust_Average	85	7,049	570	74	11	4
469	Miscellaneous Sales Expenses	916	-	-	INT_912-913	-	-	-	-	-	-
470	Subtotal - Sales Expense		96,644	-		1,051	87,530	6,964	908	139	52
471											
472	ACCOUNTS AND SERVICE EXPENSE										
473											
474	ADMINISTRATIVE AND GENERAL EXPENSE										
475											
476	Office Supplies & Expenses	921	4,815,274	-	INT_Labor	45,161	3,845,347	599,885	43,217	97,315	184,350
477	Office Supplies & Expenses - Direct	921-D	119,309	-	D-921	310	64,508	22,334	665	7,029	24,464
478	Admin Expenses Transferred-Credit	922	(740,892)	-	INT_Labor	(6,949)	(591,656)	(92,300)	(6,649)	(14,973)	(28,365)
479	Property Insurance	924	-	-	INT_STD_Plant	-	-	-	-	-	-
480	Injuries and Damages	925	-	-	INT_Labor	-	-	-	-	-	-
481	Employee Pensions and Benefits	926	303,206	-	INT_Labor	2,844	242,132	37,773	2,721	6,128	11,608
482	Miscellaneous General Expenses	930	521	-	INT_O&M	5	403	79	5	11	18
483	Rents	931	-	-	INT_STD_Plant	-	-	-	-	-	-
484	Maintenance of General Plant	935	66,409	-	INT_STD_Plant	677	55,024	8,710	913	518	567
485	Subtotal - Administrative and General Expense		4,563,828	-		42,047	3,615,759	576,482	40,871	96,027	192,643
486											
487	ADMINISTRATIVE AND GENERAL EXPENSE		9,375,031	Labor		87,925	7,486,645	1,167,938	84,140	189,465	358,918

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
				General	Residential	Basic Firm	Residential	Non-Residential	Lg. Vol. Non-Res.	
				Sales Service	Sales Service	Sales Service	Heating Dry	Sales & Transport	Sales and	
							Out		Transport	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR						
488			-							
489			-							
490	K REVENUE REQUIREMENT SUMMARY		-							
491			-							
492	PLANT IN SERVICE		-							
493	Intangible Plant	6,660,430	-		68,110	5,414,953	996,577	121,481	32,853	26,455
494	Production Plant	-	-		-	-	-	-	-	-
495	Storage Plant	-	-		-	-	-	-	-	-
496	Transmission Plant	-	-		-	-	-	-	-	-
497	Distribution Plant	97,100,925	-		989,813	80,454,293	12,736,006	1,334,827	756,919	829,067
498	General Plant	7,904,200	-		80,129	6,523,242	1,050,338	105,609	68,633	76,248
499	Subtotal - Plant in Service	111,665,554	-		1,138,052	92,392,488	14,782,921	1,561,917	858,406	931,770
500			-							
501	ACCUMULATED DEPRECIATION		-							
502	Intangible Plant	(5,083,350)	-		(52,034)	(4,108,242)	(789,724)	(99,801)	(20,560)	(12,989)
503	Production Plant	-	-		-	-	-	-	-	-
504	Storage Plant	-	-		-	-	-	-	-	-
505	Transmission Plant	-	-		-	-	-	-	-	-
506	Distribution Plant	(42,726,060)	-		(437,696)	(35,527,383)	(5,537,792)	(602,197)	(298,866)	(322,127)
507	General Plant	(2,016,091)	-		(20,270)	(1,654,051)	(273,057)	(25,783)	(20,164)	(22,766)
508	Subtotal - Accumulated Depreciation	(49,825,501)	-		(510,000)	(41,289,676)	(6,600,572)	(727,780)	(339,590)	(357,882)
509			-							
510	OTHER RATEBASE ITEMS	(8,045,608)	-		(82,014)	(6,666,298)	(1,055,282)	(110,601)	(62,717)	(68,695)
511			-							
512	TOTAL RATEBASE	53,794,445	-		546,037	44,436,514	7,127,067	723,535	456,099	505,193
513			-							
514	RETURN ON RATEBASE	4,103,974	-		41,657	3,390,058	543,723	55,198	34,796	38,541
515			-							
516	EXPENSES		-							
517	Production Expenses	-	-		-	-	-	-	-	-
518	Storage Expense	-	-		-	-	-	-	-	-
519	Transmission Expenses	-	-		-	-	-	-	-	-
520	Distribution Expenses	3,334,874	-		30,416	2,581,686	507,229	30,518	67,190	117,836
521	Customer Accounts Expense	2,389,851	-		25,309	2,099,257	181,979	23,724	28,263	31,319
522	Customer Service & Information Expense	646,080	-		5,951	495,800	71,356	5,038	20,133	47,803
523	Sales Expense	188,260	-		2,048	170,462	13,603	1,773	271	102
524	Administrative and General Expense	8,070,538	-		75,173	6,421,771	1,021,380	74,082	162,456	315,677
525	Depreciation and Amortization Expense	3,539,169	-		35,842	2,918,713	471,412	47,038	31,306	34,859
526	Taxes Other Than Income & Rev	2,071,415	-		20,592	1,695,693	268,642	25,749	24,045	36,693
527	Income and Revenue Taxes	555,179	-		5,471	454,250	67,338	6,443	8,057	13,620
528	Subtotal - Expenses	20,795,366	-		200,801	16,837,631	2,602,938	214,364	341,721	597,909

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Distribution Customer

				Schedule 1	Schedule 2	Schedule 3	Schedule 27 Residential	Schedule 41	Schedule 42 Lg. Vol. Non-Res.	
				General	Residential	Basic Firm	Heating Dry	Non-Residential	Sales and	
1	ACCOUNT DESCRIPTION	FERC ACCOUNT	INTERNAL ALLOCATOR REFERENCE	ALLOCATOR	Sales Service	Sales Service	Sales Service	Out	Sales & Transport	Transport
529			-							
530	REVENUE	21,644,775	-		107,614	14,527,891	4,499,017	102,166	1,024,085	1,384,002
531										
532	NET INCOME	849,410	-		(93,187)	(2,309,741)	1,896,078	(112,198)	682,364	786,093
533			0.0%							
534	REVENUE EXCESS (DEFICIENCY)	(3,254,564)	-		(134,844)	(5,699,799)	1,352,355	(167,396)	647,568	747,552
535										
536	REVENUE GROSS UP		-							
537	Federal Income Tax	865,137	-	INT_Revenue_Deficiency	10,941	828,078	-	26,118	-	-
538	Revenue Tax	174,171.59	-	INT_Revenue_Deficiency	2,203	166,711	-	5,258	-	-
539	Uncollectible	4,537.06	-	INT_Revenue_Deficiency	57	4,343	-	137	-	-
540	Subtotal - Revenue Gross Up	1,043,846	-		13,201	999,132	-	31,513	-	-
541			-							
542	GROSS REVENUE EXCESS (DEFICIENCY)	(4,298,411)	-		(148,046)	(6,698,931)	1,352,355	(198,909)	647,568	747,552
543										
544	TOTAL REVENUE REQUIREMENT	25,943,186	RevReq		255,660	21,226,821	3,146,662	301,075	376,517	636,451
545	REVENUE REQUIREMENTS FROM LAST RUN	25,943,186	-		255,660	21,226,821	3,146,662	301,075	376,517	636,451
546	DIFFERENCE	0			0	0	-	0	-	-
547			-							
548	CUSTOM INTERNAL ALLOCATOR		-							
549			-							
550	Storage, Transmission, Distribution Plant	97,100,925	STD_Plant		989,813	80,454,293	12,736,006	1,334,827	756,919	829,067
551	Mais and Services Plant	71,685,986	Mains&Services		751,586	60,612,485	8,763,565	1,128,637	229,134	200,579
552	Meters and Regulators Plant	24,914,840	Meters&Regulators		233,129	19,427,443	3,906,847	199,315	523,888	624,218
553	Revenue Deficiency	10,096,484	Revenue_Deficiency		127,690	9,663,991	0	304,803	0	0
554	Income before income taxes	3,476,004	Income b/f Taxes		(67,124)	(159,798)	2,232,058	(80,006)	714,467	836,406
555	Distribution Labor excluding Supervision	2,305,430	Dist_Labor		21,870	1,815,978	351,019	20,805	43,240	52,518

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
2								
3	A PLANT IN SERVICE							
4								
5	Intangible Plant							
6	Organizational Expense	301 221	1	149	48	2	10	12
7	Franchise & Consents	302 86	0	58	19	1	4	5
8	Misc. Intangible Plant - Software	303.1 5,528,018	16,093	3,711,640	1,192,141	40,779	258,787	308,579
9	Misc. Intangible Plant - CIS	303.2 -	-	-	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3 -	-	-	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4 -	-	-	-	-	-	-
12	Subtotal - Intangible Plant		16,094	3,711,847	1,192,207	40,781	258,801	308,596
13								
14	Storage Plant							
15	Land and Land Rights	350 22,525	64	15,946	4,884	196	903	532
16	Structures and Improvements	351 802,930	2,297	568,409	174,087	6,974	32,185	18,978
17	Wells-Well Equipment	352 4,133,258	11,824	2,926,010	896,152	35,898	165,679	97,695
18	Lines	353 684,332	1,958	484,452	148,374	5,944	27,431	16,175
19	Compressor Station Equipment - Other	354 3,266,933	9,346	2,312,722	708,320	28,374	130,953	77,218
20	M&R Equipment-Meters & Gauges	355 771,910	2,208	546,449	167,362	6,704	30,942	18,245
21	Purification Equipment	356 32,995	94	23,357	7,154	287	1,323	780
22	Other Equipment	357 169,969	486	120,324	36,852	1,476	6,813	4,017
23	Subtotal - Storage Plant		28,278	6,997,669	2,143,184	85,852	396,228	233,642
24								
25	Liquefied Natural Gas Plant							
26	Land and Land Rights	360 75,736	228	53,481	16,971	586	3,175	1,295
27	Structures and Improvements	361 1,983,612	5,975	1,400,738	444,493	15,343	83,149	33,914
28	Gas Holders	362 1,217,452	3,667	859,710	272,810	9,417	51,033	20,815
29	Liquefaction Equipment	363.1 1,892,172	5,700	1,336,167	424,003	14,636	79,316	32,351
30	Vaporizing Equipment	363.2 1,316,843	3,967	929,895	295,081	10,186	55,200	22,514
31	Compressor Equipment	363.3 474,805	1,430	335,286	106,396	3,673	19,903	8,118
32	Measuring & Regulating Equipment	363.4 1,297,132	3,907	915,977	290,665	10,033	54,373	22,177
33	CNG Refueling Facilities	363.5 342,050	1,030	241,540	76,647	2,646	14,338	5,848
34	LNG Refueling Facilities	363.6 82,895	250	58,537	18,575	641	3,475	1,417
35	Subtotal - LNG Plant		26,156	6,131,331	1,945,640	67,160	363,963	148,448
36								
37	Transmission Plant							
38	Land & Land Rights	365 -	-	-	-	-	-	-
39	Structures & Improvements	366 -	-	-	-	-	-	-
40	Transmission Mains	367 6,844,638	19,441	4,445,298	1,436,239	48,118	335,197	560,345
41	Storage Transmission Mains	367.2 12,830,948	36,706	9,083,264	2,781,941	111,440	514,320	303,277
42	Compressor Station Equipment	368 -	-	-	-	-	-	-
43	M&R Station Equipment	369 -	-	-	-	-	-	-
44	Subtotal - Transmission Plant		56,146	13,528,563	4,218,180	159,558	849,518	863,621

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
45									
46	Distribution Plant								
47	Land	374.1	6,688	19	4,453	1,440	48	320	407
48	Land Rights	374.2	17,818	52	11,864	3,837	128	852	1,085
49	Structures and Improvements	375	879,411	2,564	585,545	189,349	6,335	42,073	53,544
50	Mains < 4"	376.11	81,868,168	245,229	55,939,416	18,105,221	604,807	3,818,293	3,155,202
51	Mains 4" & >	376.12	88,784,104	252,170	57,661,460	18,629,939	624,157	4,347,957	7,268,421
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	8,026	1,830,895	592,583	19,795	124,973	103,270
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	3,612	825,962	266,861	8,941	62,282	104,115
54	Services	380	-	-	-	-	-	-	-
55	Meters	381	-	-	-	-	-	-	-
56	ERTs	381.2	-	-	-	-	-	-	-
57	Meter Installations	382	-	-	-	-	-	-	-
58	ERT Installations	382.2	-	-	-	-	-	-	-
59	House Regulators	383	-	-	-	-	-	-	-
60	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-
61	Subtotal - Distribution Plant		175,507,504	511,672	116,859,595	37,789,231	1,264,211	8,396,750	10,686,044
62									
63	General Plant								
64	Land	389	1,355,314	3,945	909,989	292,279	9,998	63,447	75,655
65	Structures and Improvements	390	4,076,081	11,866	2,736,776	879,024	30,068	190,816	227,531
66	Source Control Plant	390.1	1,485,213	4,324	997,207	320,293	10,956	69,528	82,906
67	Office Furniture and Equipment	391.1	881,698	2,567	591,993	190,142	6,504	41,276	49,217
68	Computers	391.2	2,271,297	6,612	1,525,002	489,815	16,755	106,328	126,786
69	Transportation Equipment	392	3,296,875	9,598	2,213,599	710,985	24,320	154,339	184,035
70	Stores Equipment	393	9,203	27	6,179	1,985	68	431	514
71	Tools - Shop & Garage Equip.	394	936,718	2,727	628,934	202,007	6,910	43,851	52,288
72	Laboratory Equipment	395	5,264	15	3,534	1,135	39	246	294
73	Power Operated Equipment	396	806,755	2,349	541,674	173,980	5,951	37,767	45,034
74	Communications Equipment	397	1,093,158	3,182	733,971	235,744	8,064	51,175	61,021
75	Communications Equipment - ERTs	397.3	-	-	-	-	-	-	-
76	Miscellaneous Equipment	398	14,475	42	9,719	3,121	107	678	808
77	RWIP		-	-	-	-	-	-	-
78	Subtotal - General Plant		16,232,051	47,253	10,898,577	3,500,511	119,739	759,882	906,088
79									
80	TOTAL PLANT IN SERVICE		235,511,017	685,600	158,127,582	50,788,953	1,737,302	11,025,142	13,146,439

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
81								
82	B ACCUMULATED DEPRECIATION							
83								
84	Intangible Plant							
85	Organizational Expense	301	-	-	-	-	-	-
86	Franchise & Consents	302	-	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(2,056,662)	(5,987)	(1,380,891)	(443,528)	(15,171)	(96,280)
88	Misc. Intangible Plant - CIS	303.2	-	-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-	-	-	-	-	-
91	Subtotal - Intangible Plant		(2,056,662)	(5,987)	(1,380,891)	(443,528)	(15,171)	(96,280)
92								
93	Storage Plant							
94	Land and Land Rights	350	(3,036)	(9)	(2,149)	(658)	(26)	(122)
95	Structures and Improvements	351	(294,086)	(841)	(208,189)	(63,762)	(2,554)	(11,788)
96	Wells-Well Equipment	352	(2,047,558)	(5,858)	(1,449,504)	(443,941)	(17,783)	(82,075)
97	Lines	353	(334,465)	(957)	(236,774)	(72,517)	(2,905)	(13,407)
98	Compressor Station Equipment - Other	354	(1,973,764)	(5,646)	(1,397,264)	(427,941)	(17,143)	(79,117)
99	M&R Equipment-Meters & Gauges	355	(481,810)	(1,378)	(341,083)	(104,464)	(4,185)	(19,313)
100	Purification Equipment	356	(24,420)	(70)	(17,288)	(5,295)	(212)	(979)
101	Other Equipment	357	(90,275)	(258)	(63,907)	(19,573)	(784)	(3,619)
102	Subtotal - Storage Plant		(5,249,415)	(15,017)	(3,716,157)	(1,138,152)	(45,592)	(210,419)
103								
104	Liquefied Natural Gas Plant							
105	Land and Land Rights	360	-	-	-	-	-	-
106	Structures and Improvements	361	(519,537)	(1,565)	(366,874)	(116,419)	(4,019)	(21,778)
107	Gas Holders	362	(849,001)	(2,558)	(599,526)	(190,246)	(6,567)	(35,589)
108	Liquefaction Equipment	363.1	(1,019,009)	(3,070)	(719,578)	(228,342)	(7,882)	(42,715)
109	Vaporizing Equipment	363.2	(339,211)	(1,022)	(239,536)	(76,011)	(2,624)	(14,219)
110	Compressor Equipment	363.3	(84,579)	(255)	(59,726)	(18,953)	(654)	(3,545)
111	Measuring & Regulating Equipment	363.4	(85,572)	(258)	(60,427)	(19,175)	(662)	(3,587)
112	CNG Refueling Facilities	363.5	(156,962)	(473)	(110,840)	(35,172)	(1,214)	(6,580)
113	LNG Refueling Facilities	363.6	(82,895)	(250)	(58,537)	(18,575)	(641)	(3,475)
114	Subtotal - LNG Plant							
115								
116	Transmission Plant							
117	Land & Land Rights	365	-	-	-	-	-	-
118	Structures & Improvements	366	-	-	-	-	-	-
119	Transmission Mains	367	(153,770)	(437)	(99,867)	(32,266)	(1,081)	(7,530)
120	Storage Transmission Mains	367.2	(5,085,591)	(14,548)	(3,600,183)	(1,102,632)	(44,169)	(203,853)
121	Compressor Station Equipment	368	-	-	-	-	-	-
122	M&R Station Equipment	369	-	-	-	-	-	-
123	Subtotal - Transmission Plant		(5,239,361)	(14,985)	(3,700,051)	(1,134,898)	(45,250)	(211,383)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
160								
161	C OTHER RATEBASE ITEMS							
162	Storage Gas	-	-	-	-	-	-	-
163	Customer Advances	(462,490)	(1,348)	(307,944)	(99,581)	(3,331)	(22,127)	(28,159)
164	Leashold Improvements	16,222	47	10,892	3,498	120	759	906
165	Deferred Taxes	(25,972,540)	(75,609)	(17,438,568)	(5,601,089)	(191,592)	(1,215,871)	(1,449,811)
166	Working Capital	8,744,200	25,455	5,871,060	1,885,724	64,504	409,348	488,109
167	Other	64,393	187	43,235	13,887	475	3,014	3,594
168	Subtotal - Other Ratebase Items	(17,610,216)	(51,267)	(11,821,326)	(3,797,561)	(129,826)	(824,875)	(985,361)
169								
170	TOTAL RATEBASE	130,852,564	379,872	87,542,066	28,133,244	960,242	6,154,858	7,682,281
171								
172	D OPERATING AND MAINTENANCE EXPENSES							
173								
174	Underground Storage Expense							
175	Wells Expense	816 30,403	87	21,523	6,592	264	1,219	719
176	Compressor Station Expenses	818 -	-	-	-	-	-	-
177	Meas/Reg Station Expenses	820 269,604	771	190,858	58,454	2,342	10,807	6,372
178	Meas/Reg Station Expenses - Direct	820-D -	-	-	-	-	-	-
179	Purification Expense	821 -	-	-	-	-	-	-
180	Subtotal - Operations Expenses		300,007	858	212,380	65,046	2,606	12,026
181	Maint. of Reservoirs and Wells	832 24,741	71	17,514	5,364	215	992	585
182	Maint. of Compressor Station Equipment	834 24,220	69	17,146	5,251	210	971	572
183	Subtotal - Maint. Expenses		48,961	140	34,660	10,615	425	1,963
184	Subtotal - Production Expense		348,968	998	247,041	75,661	3,031	13,988
185								
186	Other Storage Expense							
187	Supervision and Engineering	840 11,252	34	7,945	2,521	87	472	192
188	Supervision and Engineering - Direct	840-D 6,677	21	4,448	1,540	46	384	236
189	Supervision and Engineering	844 190,478	574	134,507	42,683	1,473	7,984	3,257
190	Supervision and Engineering - Direct	844-D 6,677	21	4,448	1,540	46	384	236
191	LNG Fuel Expense - Credit Liquef Costs	845 (10,479)	(32)	(7,399)	(2,348)	(81)	(439)	(179)
192	Subtotal - Operations Expense		204,604	619	143,950	45,936	1,571	8,786
193			-	-	-	-	-	-
194	Supervision and Engineering	847 116,477	351	82,251	26,101	901	4,883	1,991
195	Subtotal - Maintenance Expense		116,477	351	82,251	26,101	901	4,883
196	Subtotal - Storage Expense		321,081	970	226,201	72,037	2,472	13,668
197								
198	Transmission Expenses							
199	Mains Expense	856 136,387	389	93,777	29,240	1,106	5,889	5,986
200	Subtotal - Operations Expense		136,387	389	93,777	29,240	1,106	5,889
201	Maint. of Mains	863 18,635	53	12,813	3,995	151	805	818
202	Subtotal - Maint. Expense		18,635	53	12,813	3,995	805	818
203	Subtotal - Transmission Expense		155,022	442	106,590	33,235	1,257	6,804

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
246								
247	Sales Expense		-	-	-	-	-	-
248	Supervision	911	-	-	-	-	-	-
249	Demonstrating & Selling Expenses	912	-	-	-	-	-	-
250	Advertising Expenses	913	-	-	-	-	-	-
251	Miscellaneous Sales Expenses	916	-	-	-	-	-	-
252	Subtotal - Sales Expense		-	-	-	-	-	-
253								
254	ACCOUNTS AND SERVICE EXPENSE		-	-	-	-	-	-
255								
256	F ADMINISTRATIVE AND GENERAL EXPENSE							
257								
258	Office Supplies & Expenses	921	-	-	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	-	-	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(359,694)	(1,052)	(244,016)	(78,088)	(16,507)	(17,331)
261	Property Insurance	924	269,581	785	181,003	58,136	12,620	15,048
262	Injuries and Damages	925	4,273	13	2,899	928	196	206
263	Employee Pensions and Benefits	926	284,710	833	193,147	61,810	13,066	13,718
264	Miscellaneous General Expenses	930	153,840	449	104,439	33,366	7,034	7,391
265	Rents	931	363,851	1,059	244,298	78,466	17,033	20,311
266	Maintenance of General Plant	935	297,813	867	199,959	64,225	13,942	16,624
267	Subtotal - Administrative and General Expense		1,014,374	2,953	681,729	218,842	47,384	55,967
268								
269	ADMINISTRATIVE AND GENERAL EXPENSE		1,014,374	2,953	681,729	218,842	47,384	55,967
270								
271	G DEPRECIATION AND AMORTIZATION EXPENS							
272								
273	Intangible Plant							
274	Organizational Expense	301	-	-	-	-	-	-
275	Franchise & Consents	302	-	-	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	374,800	1,091	251,649	80,827	17,546	20,922
277	Misc. Intangible Plant - CIS	303.2	-	-	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	-	-	-	-	-
280	Subtotal - Intangible Plant		374,800	1,091	251,649	80,827	17,546	20,922

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
281								
282	Storage Plant							
283	Land and Land Rights	350	163	0	116	35	1	7
284	Structures and Improvements	351	12,044	34	8,526	2,611	105	483
285	Wells-Well Equipment	352	64,909	186	45,950	14,073	564	2,602
286	Lines	353	14,097	40	9,980	3,056	122	565
287	Compressor Station Equipment - Other	354	57,876	166	40,972	12,548	503	2,320
288	M&R Equipment-Meters & Gauges	355	17,522	50	12,404	3,799	152	702
289	Purification Equipment	356	452	1	320	98	4	18
290	Other Equipment	357	3,688	11	2,611	800	32	148
291	Subtotal - Storage Plant		170,753	488	120,879	37,022	1,483	6,845
292								
293	Liquified Natural Gas Plant							
294	Land and Land Rights	360	-	-	-	-	-	-
295	Structures and Improvements	361	82,144	247	58,006	18,407	635	3,443
296	Gas Holders	362	30,484	92	21,527	6,831	236	1,278
297	Liquefaction Equipment	363.1	17,625	53	12,446	3,949	136	739
298	Vaporizing Equipment	363.2	24,417	74	17,242	5,471	189	1,024
299	Compressor Equipment	363.3	34,561	104	24,406	7,745	267	1,449
300	Measuring & Regulating Equipment	363.4	11,492	35	8,115	2,575	89	482
301	CNG Refueling Facilities	363.5	8,962	27	6,328	2,008	69	376
302	LNG Refueling Facilities	363.6	-	-	-	-	-	-
303	Subtotal - LNG Plant		209,684	632	148,070	46,987	1,622	8,790
304								
305	Transmission Plant							
306	Land & Land Rights	365	-	-	-	-	-	-
307	Structures & Improvements	366	-	-	-	-	-	-
308	Transmission Mains	367	128,679	365	83,572	27,001	905	6,302
309	Storage Transmission Mains	367.2	221,221	633	156,607	47,964	1,921	8,868
310	Compressor Station Equipment	368	-	-	-	-	-	-
311	M&R Station Equipment	369	-	-	-	-	-	-
312	Subtotal - Transmission Plant		349,901	998	240,178	74,965	2,826	15,169
313								
314	Distribution Plant							
315	Land	374.1	-	-	-	-	-	-
316	Land Rights	374.2	100	0	66	21	1	5
317	Structures and Improvements	375	-	-	-	-	-	-
318	Mains < 4"	376.11	2,079,451	6,229	1,420,861	459,873	15,362	96,985
319	Mains 4" & >	376.12	2,059,791	5,850	1,337,746	432,215	14,480	100,873
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	175	39,914	12,918	432	2,724
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	77	17,510	5,657	190	1,320
322	Services	380	-	-	-	-	-	-
323	Meters	381	-	-	-	-	-	-
324	ERTs	381.2	-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
325	Meter Installations	382	-	-	-	-	-	-
326	ERT Installations	382.2	-	-	-	-	-	-
327	House Regulators	383	-	-	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-
329	Subtotal - Distribution Plant		4,224,718	12,331	2,816,097	910,684	30,464	201,907
330								
331	General Plant							
332	Land	389	-	-	-	-	-	-
333	Structures and Improvements	390	179,190	522	120,312	38,643	1,322	8,389
334	Source Control Plant	390.1	31,932	93	21,440	6,886	236	1,495
335	Office Furniture and Equipment	391.1	29,808	87	20,013	6,428	220	1,395
336	Computers	391.2	355,352	1,034	238,592	76,633	2,621	16,635
337	Transportation Equipment	392	-	-	-	-	-	-
338	Stores Equipment	393	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	37,469	109	25,157	8,080	276	1,754
340	Laboratory Equipment	395	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	-	-	-	-
342	Communications Equipment	397	60,577	176	40,673	13,064	447	2,836
343	Communications Equipment - ERTs	397.3	-	-	-	-	-	-
344	Miscellaneous Equipment	398	66	0	44	14	0	3
345	RWIP		-	-	-	-	-	-
346	Subtotal - General Plant		694,393	2,021	466,232	149,749	5,122	32,507
347								
348	Amortization Expense							
349	Amortization Expense		-	-	-	-	-	-
350								
351	DEPRECIATION AND AMORTIZATION EXPENS		6,024,249	17,562	4,043,105	1,300,234	44,282	282,763
352								
353	H TAXES							
354								
355	Taxes Other Than Income & Revenue							
356	Property		1,015,172	2,955	681,610	218,926	7,489	47,524
357	Franchise		1,835,575	5,344	1,232,448	395,850	13,541	85,930
358	Payroll		100,830	295	68,403	21,890	757	4,627
359	Regulatory Fee		70,642	234	48,245	14,600	587	3,171
360	Other		77,077	224	51,752	16,622	569	3,608
361	Subtotal - Taxes Other Than Income		3,099,297	9,052	2,082,457	667,888	22,942	144,861

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
362								
363	Income & Revenue Taxes							
364	Federal Income Taxes	515,324	1,706	351,937	106,506	4,283	23,132	27,760
365	State Income Taxes	-	-	-	-	-	-	-
366	Provision for Deferred FIT	-	-	-	-	-	-	-
367	Revenue Taxes	-	-	-	-	-	-	-
368	Subtotal - Income Taxes	515,324	1,706	351,937	106,506	4,283	23,132	27,760
369								
370	TOTAL TAXES	3,614,621	10,758	2,434,394	774,394	27,225	167,993	199,857
371								
372	I REVENUES							
373								
374	Sales & Transportation Operating Margin	19,862,861	98,684	13,322,271	4,125,659	93,688	945,186	1,277,374
375	Revenue Credit	114,976	643	86,832	26,890	611	-	-
376	Reconnect Charges	23,286	116	15,618	4,837	110	1,108	1,498
377	Forfeited Discounts	43,268	215	29,020	8,987	204	2,059	2,783
378	Automated Payment Charge	2,855	14	1,915	593	13	136	184
379	Return Check	5,593	28	3,752	1,162	26	266	360
380	Field Collection	14,220	71	9,537	2,954	67	677	914
381	Meter Rentals	12,466	62	8,361	2,589	59	593	802
382	Utility Property Rental	13,962	69	9,365	2,900	66	664	898
383	Miscellaneous	1,317	7	883	274	6	63	85
384	Subtotal -Revenue	20,094,805	99,908	13,487,554	4,176,844	94,850	950,752	1,284,896
385								
386	TOTAL REVENUES	20,094,805	99,908	13,487,554	4,176,844	94,850	950,752	1,284,896
387								
388	NET INCOME	6,964,716	61,400	4,646,837	1,346,174	(2,834)	339,365	573,774
389								
390	J LABOR BALANCE							
391								
392	Underground Storage Expense							
393	Wells Expense	816 39	0	27	8	0	2	1
394	Compressor Station Expenses	818 -	-	-	-	-	-	-
395	Meas/Reg Station Expenses	820 187,209	536	132,529	40,590	1,626	7,504	4,425
396	Meas/Reg Station Expenses - Direct	820-D -	-	-	-	-	-	-
397	Purification Expense	821 -	-	-	-	-	-	-
398	Subtotal - Operations Expenses		536	132,556	40,598	1,626	7,506	4,426
399	Maint. of Reservoirs and Wells	832 18,020	52	12,757	3,907	157	722	426
400	Maint. of Compressor Station Equipment	834 -	-	-	-	-	-	-
401	Subtotal - Maint. Expenses		52	12,757	3,907	157	722	426
402	Subtotal - Production Expense		587	145,313	44,505	1,783	8,228	4,852

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
444	OPERATING AND MAINTENANCE EXPENSES							
446	CUSTOMER ACCOUNTS AND SERVICE EXPENSE							
448	Customer Accounts Expense							
450	Supervision	901	-	-	-	-	-	-
451	Meter Reading Expenses	902	-	-	-	-	-	-
452	Customer Records & Collection Expense	903	-	-	-	-	-	-
453	Customer Records & Collection Expense - Dir	903-D	-	-	-	-	-	-
454	Uncollectible Accounts	904	-	-	-	-	-	-
455	Subtotal - Customer Accounts Expense		-	-	-	-	-	-
456	Customer Service & Information Expense							
458	Supervision	907	-	-	-	-	-	-
459	Customer Assistance Expenses	908	-	-	-	-	-	-
460	Customer Assistance Expenses - Direct	908-D	-	-	-	-	-	-
461	Information, Instructional Advertising	909	-	-	-	-	-	-
462	Misc Demand Serv & Inform Expen	910	-	-	-	-	-	-
463	Subtotal - Customer Service & Information Exp		-	-	-	-	-	-
464	Sales Expense							
466	Supervision	911	-	-	-	-	-	-
467	Demonstrating & Selling Expenses	912	-	-	-	-	-	-
468	Advertising Expenses	913	-	-	-	-	-	-
469	Miscellaneous Sales Expenses	916	-	-	-	-	-	-
470	Subtotal - Sales Expense		-	-	-	-	-	-
471	ACCOUNTS AND SERVICE EXPENSE							
472	ADMINISTRATIVE AND GENERAL EXPENSE							
474	Office Supplies & Expenses	921	-	-	-	-	-	-
477	Office Supplies & Expenses - Direct	921-D	-	-	-	-	-	-
478	Admin Expenses Transferred-Credit	922	(123,049)	(360)	(83,477)	(26,714)	(923)	(5,647)
479	Property Insurance	924	-	-	-	-	-	-
480	Injuries and Damages	925	-	-	-	-	-	-
481	Employee Pensions and Benefits	926	50,357	147	34,162	10,932	378	2,426
482	Miscellaneous General Expenses	930	387	1	263	84	18	19
483	Rents	931	-	-	-	-	-	-
484	Maintenance of General Plant	935	146,189	426	98,154	31,526	1,078	6,844
485	Subtotal - Administrative and General Expense		73,884	214	49,103	15,829	536	3,525
486	ADMINISTRATIVE AND GENERAL EXPENSE		1,557,033	4,556	1,056,290	338,027	11,684	75,020

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
488								
489								
490	K REVENUE REQUIREMENT SUMMARY							
491								
492	PLANT IN SERVICE							
493	Intangible Plant	5,528,326	16,094	3,711,847	1,192,207	40,781	258,801	308,596
494	Production Plant	9,884,853	28,278	6,997,669	2,143,184	85,852	396,228	233,642
495	Storage Plant	8,682,698	26,156	6,131,331	1,945,640	67,160	363,963	148,448
496	Transmission Plant	19,675,586	56,146	13,528,563	4,218,180	159,558	849,518	863,621
497	Distribution Plant	175,507,504	511,672	116,859,595	37,789,231	1,264,211	8,396,750	10,686,044
498	General Plant	16,232,051	47,253	10,898,577	3,500,511	119,739	759,882	906,088
499	Subtotal - Plant in Service	235,511,017	685,600	158,127,582	50,788,953	1,737,302	11,025,142	13,146,439
500								
501	ACCUMULATED DEPRECIATION							
502	Intangible Plant	(2,056,662)	(5,987)	(1,380,891)	(443,528)	(15,171)	(96,280)	(114,805)
503	Production Plant	(5,249,415)	(15,017)	(3,716,157)	(1,138,152)	(45,592)	(210,419)	(124,077)
504	Storage Plant	-	-	-	-	-	-	-
505	Transmission Plant	(5,239,361)	(14,985)	(3,700,051)	(1,134,898)	(45,250)	(211,383)	(132,793)
506	Distribution Plant	(67,667,991)	(198,256)	(45,269,096)	(14,641,178)	(489,677)	(3,222,719)	(3,847,064)
507	General Plant	(3,698,043)	(10,765)	(2,482,952)	(797,499)	(27,279)	(173,119)	(206,428)
508	Subtotal - Accumulated Depreciation	(83,911,471)	(245,011)	(56,549,147)	(18,155,254)	(622,971)	(3,913,921)	(4,425,167)
509								
510	OTHER RATEBASE ITEMS	(17,610,216)	(51,267)	(11,821,326)	(3,797,561)	(129,826)	(824,875)	(985,361)
511								
512	TOTAL RATEBASE	133,989,330	389,321	89,757,109	28,836,139	984,505	6,286,346	7,735,910
513								
514	RETURN ON RATEBASE	10,222,035	29,701	6,847,563	2,199,907	75,108	479,585	590,172
515								
516	EXPENSES							
517	Production Expenses	348,968	998	247,041	75,661	3,031	13,988	8,248
518	Storage Expense	321,081	970	226,201	72,037	2,472	13,668	5,734
519	Transmission Expenses	155,022	442	106,590	33,235	1,257	6,693	6,804
520	Distribution Expenses	1,651,774	4,824	1,101,658	356,267	11,917	78,898	98,209
521	Customer Accounts Expense	-	-	-	-	-	-	-
522	Customer Service & Information Expense	-	-	-	-	-	-	-
523	Sales Expense	-	-	-	-	-	-	-
524	Administrative and General Expense	1,014,374	2,953	681,729	218,842	7,499	47,384	55,967
525	Depreciation and Amortization Expense	6,024,249	17,562	4,043,105	1,300,234	44,282	282,763	336,302
526	Taxes Other Than Income & Rev	3,099,297	9,052	2,082,457	667,888	22,942	144,861	172,097
527	Income and Revenue Taxes	515,324	1,706	351,937	106,506	4,283	23,132	27,760
528	Subtotal - Expenses	13,130,089	38,508	8,840,718	2,830,670	97,684	611,387	711,122

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Demand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
529								
530	REVENUE	20,094,805	99,908	13,487,554	4,176,844	94,850	950,752	1,284,896
531								
532	NET INCOME	6,964,716	61,400	4,646,837	1,346,174	(2,834)	339,365	573,774
533								
534	REVENUE EXCESS (DEFICIENCY)	(3,257,319)	31,699	(2,200,726)	(853,732)	(77,942)	(140,220)	(16,398)
535								
536	REVENUE GROSS UP							
537	Federal Income Tax	802,257	10,146	767,892	-	24,219	-	-
538	Revenue Tax	161,512.43	2,043	154,594	-	4,876	-	-
539	Uncollectible	4,207.30	53	4,027	-	127	-	-
540	Subtotal - Revenue Gross Up	967,977	12,242	926,513	-	29,222	-	-
541								
542	GROSS REVENUE EXCESS (DEFICIENCY)	(4,225,297)	19,457	(3,127,239)	(853,732)	(107,164)	(140,220)	(16,398)
543								
544	TOTAL REVENUE REQUIREMENT	24,320,101	80,451	16,614,794	5,030,576	202,014	1,090,972	1,301,294

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
2								
3	A PLANT IN SERVICE							
4								
5	Intangible Plant							
6	Organizational Expense	301	0	0	0	0	0	0
7	Franchise & Consents	302	0	0	0	0	0	0
8	Misc. Intangible Plant - Software	303.1	692	2	367	127	4	39
9	Misc. Intangible Plant - CIS	303.2	-	-	-	-	-	-
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	-	-	-	-
11	Misc. Intangible Plant - CRMS	303.4	-	-	-	-	-	-
12	Subtotal - Intangible Plant		692	2	367	127	4	39
13								
14	Storage Plant							
15	Land and Land Rights	350	-	-	-	-	-	-
16	Structures and Improvements	351	-	-	-	-	-	-
17	Wells-Well Equipment	352	-	-	-	-	-	-
18	Lines	353	-	-	-	-	-	-
19	Compressor Station Equipment - Other	354	-	-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355	-	-	-	-	-	-
21	Purification Equipment	356	-	-	-	-	-	-
22	Other Equipment	357	-	-	-	-	-	-
23	Subtotal - Storage Plant		-	-	-	-	-	-
24								
25	Liquified Natural Gas Plant							
26	Land and Land Rights	360	-	-	-	-	-	-
27	Structures and Improvements	361	-	-	-	-	-	-
28	Gas Holders	362	-	-	-	-	-	-
29	Liquefaction Equipment	363.1	-	-	-	-	-	-
30	Vaporizing Equipment	363.2	-	-	-	-	-	-
31	Compressor Equipment	363.3	-	-	-	-	-	-
32	Measuring & Regulating Equipment	363.4	-	-	-	-	-	-
33	CNG Refueling Facilities	363.5	-	-	-	-	-	-
34	LNG Refueling Facilities	363.6	-	-	-	-	-	-
35	Subtotal - LNG Plant		-	-	-	-	-	-
36								
37	Transmission Plant							
38	Land & Land Rights	365	-	-	-	-	-	-
39	Structures & Improvements	366	-	-	-	-	-	-
40	Transmission Mains	367	-	-	-	-	-	-
41	Storage Transmission Mains	367.2	-	-	-	-	-	-
42	Compressor Station Equipment	368	-	-	-	-	-	-
43	M&R Station Equipment	369	-	-	-	-	-	-
44	Subtotal - Transmission Plant		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
45								
46	Distribution Plant							
47	Land	374.1	1	0	1	0	0	0
48	Land Rights	374.2	3	0	1	0	0	1
49	Structures and Improvements	375	134	0	71	25	1	8
50	Mains < 4"	376.11	-	-	-	-	-	-
51	Mains 4" & >	376.12	-	-	-	-	-	-
52	Meas. & Reg. Station Equip.- Gen.	378	-	-	-	-	-	-
53	Meas. & Reg. Station Equip.- City Gate	379	-	-	-	-	-	-
54	Services	380	-	-	-	-	-	-
55	Meters	381	-	-	-	-	-	-
56	ERTs	381.2	-	-	-	-	-	-
57	Meter Installations	382	-	-	-	-	-	-
58	ERT Installations	382.2	-	-	-	-	-	-
59	House Regulators	383	-	-	-	-	-	-
60	Calorimeters @ Gate Stations	387.2	26,630	68	14,124	4,890	146	1,492
61	Subtotal - Distribution Plant		26,768	68	14,197	4,915	146	1,500
62								
63	General Plant							
64	Land	389	170	0	90	31	1	10
65	Structures and Improvements	390	510	1	271	94	3	29
66	Source Control Plant	390.1	186	0	99	34	1	10
67	Office Furniture and Equipment	391.1	110	0	59	20	1	6
68	Computers	391.2	284	1	151	52	2	16
69	Transportation Equipment	392	413	1	219	76	2	23
70	Stores Equipment	393	1	0	1	0	0	0
71	Tools - Shop & Garage Equip.	394	117	0	62	22	1	7
72	Laboratory Equipment	395	1	0	0	0	0	0
73	Power Operated Equipment	396	101	0	54	19	1	6
74	Communications Equipment	397	137	0	73	25	1	8
75	Communications Equipment - ERTs	397.3	-	-	-	-	-	-
76	Miscellaneous Equipment	398	2	0	1	0	0	0
77	RWIP	-	-	-	-	-	-	-
78	Subtotal - General Plant		2,033	5	1,078	373	11	114
79								
80	TOTAL PLANT IN SERVICE		29,493	75	15,643	5,416	161	1,652

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
81								
82	B ACCUMULATED DEPRECIATION							
83								
84	Intangible Plant							
85	Organizational Expense	301	-	-	-	-	-	-
86	Franchise & Consents	302	-	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(258)	(1)	(137)	(47)	(14)	(57)
88	Misc. Intangible Plant - CIS	303.2	-	-	-	-	-	-
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	-	-	-	-
90	Misc. Intangible Plant - CRMS	303.4	-	-	-	-	-	-
91	Subtotal - Intangible Plant		(258)	(1)	(137)	(47)	(14)	(57)
92								
93	Storage Plant							
94	Land and Land Rights	350	-	-	-	-	-	-
95	Structures and Improvements	351	-	-	-	-	-	-
96	Wells-Well Equipment	352	-	-	-	-	-	-
97	Lines	353	-	-	-	-	-	-
98	Compressor Station Equipment - Other	354	-	-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-	-	-	-	-	-
100	Purification Equipment	356	-	-	-	-	-	-
101	Other Equipment	357	-	-	-	-	-	-
102	Subtotal - Storage Plant		-	-	-	-	-	-
103								
104	Liquefied Natural Gas Plant							
105	Land and Land Rights	360	-	-	-	-	-	-
106	Structures and Improvements	361	-	-	-	-	-	-
107	Gas Holders	362	-	-	-	-	-	-
108	Liquefaction Equipment	363.1	-	-	-	-	-	-
109	Vaporizing Equipment	363.2	-	-	-	-	-	-
110	Compressor Equipment	363.3	-	-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-	-	-	-	-	-
112	CNG Refueling Facilities	363.5	-	-	-	-	-	-
113	LNG Refueling Facilities	363.6	-	-	-	-	-	-
114	Subtotal - LNG Plant		-	-	-	-	-	-
115								
116	Transmission Plant							
117	Land & Land Rights	365	-	-	-	-	-	-
118	Structures & Improvements	366	-	-	-	-	-	-
119	Transmission Mains	367	-	-	-	-	-	-
120	Storage Transmission Mains	367.2	-	-	-	-	-	-
121	Compressor Station Equipment	368	-	-	-	-	-	-
122	M&R Station Equipment	369	-	-	-	-	-	-
123	Subtotal - Transmission Plant		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
160								
161	C OTHER RATEBASE ITEMS							
162	Storage Gas	1,832,015	4,825	1,072,446	354,161	11,895	98,611	290,077
163	Customer Advances	(71)	(0)	(37)	(13)	(0)	(4)	(16)
164	Leashold Improvements	2	0	1	0	0	0	0
165	Deferred Taxes	(3,253)	(8)	(1,725)	(597)	(18)	(182)	(722)
166	Working Capital	1,095	3	581	201	6	61	243
167	Other	8	0	4	1	0	0	2
168	Subtotal - Other Ratebase Items	1,829,797	4,819	1,071,269	353,754	11,883	98,487	289,585
169								
170	TOTAL RATEBASE	1,831,934	4,824	1,072,402	354,146	11,895	98,607	290,059
171								
172	D OPERATING AND MAINTENANCE EXPENSES							
173								
174	Underground Storage Expense							
175	Wells Expense	816	-	-	-	-	-	-
176	Compressor Station Expenses	818	7,615	20	4,458	1,472	49	410
177	Meas/Reg Station Expenses	820	-	-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	2,678	7	1,421	492	15	150
179	Purification Expense	821	2,138	6	1,252	413	14	115
180	Subtotal - Operations Expenses		12,431	33	7,130	2,377	78	675
181	Maint. of Reservoirs and Wells	832	-	-	-	-	-	-
182	Maint. of Compressor Station Equipment	834	-	-	-	-	-	-
183	Subtotal - Maint. Expenses		-	-	-	-	-	-
184	Subtotal - Production Expense		12,431	33	7,130	2,377	78	675
185								
186	Other Storage Expense							
187	Supervision and Engineering	840	-	-	-	-	-	-
188	Supervision and Engineering - Direct	840-D	-	-	-	-	-	-
189	Supervision and Engineering	844	-	-	-	-	-	-
190	Supervision and Engineering - Direct	844-D	-	-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	-	-	-	-	-	-
192	Subtotal - Operations Expense		-	-	-	-	-	-
193			-	-	-	-	-	-
194	Supervision and Engineering	847	-	-	-	-	-	-
195	Subtotal - Maintenance Expense		-	-	-	-	-	-
196	Subtotal - Storage Expense		-	-	-	-	-	-
197								
198	Transmission Expenses							
199	Mains Expense	856	-	-	-	-	-	-
200	Subtotal - Operations Expense		-	-	-	-	-	-
201	Maint. of Mains	863	-	-	-	-	-	-
202	Subtotal - Maint. Expense		-	-	-	-	-	-
203	Subtotal - Transmission Expense		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
204								
205	Distribution Expenses							
206	Operation Supervision & Engineering	870	0	0	0	0	0	0
207	Operation Supervision & Engineering - Direct	870-D	-	-	-	-	-	-
208	Distribution Load Dispatching	871	-	-	-	-	-	-
209	Mains and Services Expenses	874	-	-	-	-	-	-
210	Meas. & Reg. Station Expenses	875	-	-	-	-	-	-
211	Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-	-
212	Meter & House Regulator Expenses	878	-	-	-	-	-	-
213	Customer Installations Expenses	879	-	-	-	-	-	-
214	Other Expenses	880	0	0	0	0	0	0
215	Rents	881	3	0	2	1	0	1
216	Subtotal - Operating Expense		3					
217	Supervision and Engineering	885	0	0	0	0	0	0
218	Maint. of Mains	887	-	-	-	-	-	-
219	Maint. of Meas. & Reg. Station Expenses-Gei	889	-	-	-	-	-	-
220	Maint. of Meas. & Reg. Station Expenses-City	891	-	-	-	-	-	-
221	Maint. of Services	892	-	-	-	-	-	-
222	Maint. of Meters & House Regulators	893	-	-	-	-	-	-
223	Maint. of Other Equipment	894	0	0	0	0	0	0
224	Subtotal - Maintenance Expense		0	0	0	0	0	0
225	Subtotal - Distribution Expense		3	0	2	1	0	1
226								
227	OPERATING AND MAINTENANCE EXPENSES	12,434	33	7,131	2,378	78	675	2,139
228								
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS							
230								
231	Customer Accounts Expense							
232	Supervision	901	-	-	-	-	-	-
233	Meter Reading Expenses	902	-	-	-	-	-	-
234	Customer Records & Collection Expense	903	-	-	-	-	-	-
235	Customer Records & Collection Expense - Dir	903-D	-	-	-	-	-	-
236	Uncollectible Accounts	904	-	-	-	-	-	-
237	Subtotal - Customer Accounts Expense		-	-	-	-	-	-
238								
239	Customer Service & Information Expense							
240	Supervision	907	-	-	-	-	-	-
241	Customer Assistance Expenses	908	-	-	-	-	-	-
242	Customer Assistance Expenses - Direct	908-D	-	-	-	-	-	-
243	Information, Instructional Advertising	909	-	-	-	-	-	-
244	Misc Demand Serv & Inform Expen	910	-	-	-	-	-	-
245	Subtotal - Customer Service & Information Exp		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
246								
247	Sales Expense		-	-	-	-	-	-
248	Supervision	911	-	-	-	-	-	-
249	Demonstrating & Selling Expenses	912	-	-	-	-	-	-
250	Advertising Expenses	913	-	-	-	-	-	-
251	Miscellaneous Sales Expenses	916	-	-	-	-	-	-
252	Subtotal - Sales Expense		-	-	-	-	-	-
253								
254	ACCOUNTS AND SERVICE EXPENSE		-	-	-	-	-	-
255								
256	F ADMINISTRATIVE AND GENERAL EXPENSE							
257								
258	Office Supplies & Expenses	921	-	-	-	-	-	-
259	Office Supplies & Expenses - Direct	921-D	-	-	-	-	-	-
260	Admin Expenses Transferred-Credit	922	(999)	(3)	(552)	(6)	(55)	(196)
261	Property Insurance	924	34	0	18	6	2	7
262	Injuries and Damages	925	12	0	7	2	1	2
263	Employee Pensions and Benefits	926	791	2	437	148	44	155
264	Miscellaneous General Expenses	930	772	2	443	148	42	133
265	Rents	931	46	0	24	8	3	10
266	Maintenance of General Plant	935	37	0	20	7	2	8
267	Subtotal - Administrative and General Expense		693	2	396	132	4	120
268								
269	ADMINISTRATIVE AND GENERAL EXPENSE		693	2	396	132	4	120
270								
271	G DEPRECIATION AND AMORTIZATION EXPENS							
272								
273	Intangible Plant							
274	Organizational Expense	301	-	-	-	-	-	-
275	Franchise & Consents	302	-	-	-	-	-	-
276	Misc. Intangible Plant - Software	303.1	47	0	25	9	3	10
277	Misc. Intangible Plant - CIS	303.2	-	-	-	-	-	-
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	-	-	-	-	-	-
279	Misc. Intangible Plant - CRMS	303.4	-	-	-	-	-	-
280	Subtotal - Intangible Plant		47	0	25	9	3	10

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
281								
282	Storage Plant							
283	Land and Land Rights	350	-	-	-	-	-	-
284	Structures and Improvements	351	-	-	-	-	-	-
285	Wells-Well Equipment	352	-	-	-	-	-	-
286	Lines	353	-	-	-	-	-	-
287	Compressor Station Equipment - Other	354	-	-	-	-	-	-
288	M&R Equipment-Meters & Gauges	355	-	-	-	-	-	-
289	Purification Equipment	356	-	-	-	-	-	-
290	Other Equipment	357	-	-	-	-	-	-
291	Subtotal - Storage Plant		-	-	-	-	-	-
292								
293	Liquified Natural Gas Plant							
294	Land and Land Rights	360	-	-	-	-	-	-
295	Structures and Improvements	361	-	-	-	-	-	-
296	Gas Holders	362	-	-	-	-	-	-
297	Liquefaction Equipment	363.1	-	-	-	-	-	-
298	Vaporizing Equipment	363.2	-	-	-	-	-	-
299	Compressor Equipment	363.3	-	-	-	-	-	-
300	Measuring & Regulating Equipment	363.4	-	-	-	-	-	-
301	CNG Refueling Facilities	363.5	-	-	-	-	-	-
302	LNG Refueling Facilities	363.6	-	-	-	-	-	-
303	Subtotal - LNG Plant		-	-	-	-	-	-
304								
305	Transmission Plant							
306	Land & Land Rights	365	-	-	-	-	-	-
307	Structures & Improvements	366	-	-	-	-	-	-
308	Transmission Mains	367	-	-	-	-	-	-
309	Storage Transmission Mains	367.2	-	-	-	-	-	-
310	Compressor Station Equipment	368	-	-	-	-	-	-
311	M&R Station Equipment	369	-	-	-	-	-	-
312	Subtotal - Transmission Plant		-	-	-	-	-	-
313								
314	Distribution Plant							
315	Land	374.1	-	-	-	-	-	-
316	Land Rights	374.2	0	0	0	0	0	0
317	Structures and Improvements	375	-	-	-	-	-	-
318	Mains < 4"	376.11	-	-	-	-	-	-
319	Mains 4" & >	376.12	-	-	-	-	-	-
320	Meas. & Reg. Station Equip.- Gen.	378	-	-	-	-	-	-
321	Meas. & Reg. Station Equip.- City Gate	379	-	-	-	-	-	-
322	Services	380	-	-	-	-	-	-
323	Meters	381	-	-	-	-	-	-
324	ERTs	381.2	-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION	ACCOUNT	ACCOUNT BALANCE	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
325	Meter Installations	382	-	-	-	-	-	-	-
326	ERT Installations	382.2	-	-	-	-	-	-	-
327	House Regulators	383	-	-	-	-	-	-	-
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-
329	Subtotal - Distribution Plant		0	0	0	0	0	0	0
330									
331	General Plant								
332	Land	389	-	-	-	-	-	-	-
333	Structures and Improvements	390	22	0	12	4	0	1	5
334	Source Control Plant	390.1	4	0	2	1	0	0	1
335	Office Furniture and Equipment	391.1	4	0	2	1	0	0	1
336	Computers	391.2	45	0	24	8	0	2	10
337	Transportation Equipment	392	-	-	-	-	-	-	-
338	Stores Equipment	393	-	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	5	0	2	1	0	0	1
340	Laboratory Equipment	395	-	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	-	-	-	-	-
342	Communications Equipment	397	8	0	4	1	0	0	2
343	Communications Equipment - ERTs	397.3	-	-	-	-	-	-	-
344	Miscellaneous Equipment	398	0	0	0	0	0	0	0
345	RWIP		-	-	-	-	-	-	-
346	Subtotal - General Plant		87	0	46	16	0	5	19
347									
348	Amortization Expense								
349	Amortization Expense		-	-	-	-	-	-	-
350									
351	DEPRECIATION AND AMORTIZATION EXPENS		134	0	71	25	1	8	30
352									
353	H TAXES								
354									
355	Taxes Other Than Income & Revenue								
356	Property		127	0	67	23	1	7	28
357	Franchise		230	1	122	42	1	13	51
358	Payroll		280	1	155	53	2	15	55
359	Regulatory Fee		482	1	289	89	4	25	74
360	Other		10	0	5	2	0	1	2
361	Subtotal - Taxes Other Than Income		1,129	3	638	209	7	61	210

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
362								
363	Income & Revenue Taxes							
364	Federal Income Taxes	3,518	11	2,110	651	26	182	539
365	State Income Taxes	-	-	-	-	-	-	-
366	Provision for Deferred FIT	-	-	-	-	-	-	-
367	Revenue Taxes	-	-	-	-	-	-	-
368	Subtotal - Income Taxes	3,518	11	2,110	651	26	182	539
369								
370	TOTAL TAXES	4,647	14	2,748	860	33	242	749
371								
372	I REVENUES							
373								
374	Sales & Transportation Operating Margin	135,586	674	90,939	28,162	640	6,452	8,719
375	Revenue Credit	785	4	593	184	4	-	-
376	Reconnect Charges	1	0	1	0	0	0	0
377	Forfeited Discounts	295	1	198	61	1	14	19
378	Automated Payment Charge	19	0	13	4	0	1	1
379	Return Check	38	0	26	8	0	2	2
380	Field Collection	0	0	0	0	0	0	0
381	Meter Rentals	2	0	1	0	0	0	0
382	Utility Property Rental	2	0	1	0	0	0	0
383	Miscellaneous	9	0	6	2	0	0	1
384	Subtotal -Revenue	136,738	680	91,778	28,422	645	6,469	8,743
385								
386	TOTAL REVENUES	136,738	680	91,778	28,422	645	6,469	8,743
387								
388	NET INCOME	118,830	631	81,431	25,027	529	5,507	5,705
389								
390	J LABOR BALANCE							
391								
392	Underground Storage Expense							
393	Wells Expense	816	-	-	-	-	-	-
394	Compressor Station Expenses	818	5	1,028	339	11	95	278
395	Meas/Reg Station Expenses	820	-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	7	1,421	492	15	150	594
397	Purification Expense	821	0	42	14	0	4	11
398	Subtotal - Operations Expenses	4,505	12	2,490	845	27	248	884
399	Maint. of Reservoirs and Wells	832	-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-	-	-	-	-	-
401	Subtotal - Maint. Expenses	-	-	-	-	-	-	-
402	Subtotal - Production Expense	4,505	12	2,490	845	27	248	884

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
403								
404	Other Storage Expense							
405	Supervision and Engineering	840	-	-	-	-	-	-
406	Supervision and Engineering - Direct	840-D	-	-	-	-	-	-
407	Supervision and Engineering	844	-	-	-	-	-	-
408	Supervision and Engineering - Direct	844-D	-	-	-	-	-	-
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	-	-	-	-
410	Subtotal - Operations Expense		-	-	-	-	-	-
411			-	-	-	-	-	-
412	Supervision and Engineering	847	-	-	-	-	-	-
413	Subtotal - Maintenance Expense		-	-	-	-	-	-
414	Subtotal - Storage Expense		-	-	-	-	-	-
415								
416	Transmission Expenses							
417	Mains Expense	856	-	-	-	-	-	-
418	Subtotal - Operations Expense		-	-	-	-	-	-
419	Maint. of Mains	863	-	-	-	-	-	-
420	Subtotal - Maint. Expense		-	-	-	-	-	-
421	Subtotal - Transmission Expense		-	-	-	-	-	-
422								
423	Distribution Expenses							
424	Operation Supervision & Engineering	870	0	0	0	0	0	0
425	Operation Supervision & Engineering - Direct	870-D	-	-	-	-	-	-
426	Distribution Load Dispatching	871	-	-	-	-	-	-
427	Mains and Services Expenses	874	-	-	-	-	-	-
428	Meas. & Reg. Station Expenses	875	-	-	-	-	-	-
429	Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-	-
430	Meter & House Regulator Expenses	878	-	-	-	-	-	-
431	Customer Installations Expenses	879	-	-	-	-	-	-
432	Other Expenses	880	0	0	0	0	0	0
433	Rents	881	-	-	-	-	-	-
434	Subtotal - Operating Expense		0	0	0	0	0	0
435	Supervision and Engineering	885	0	0	0	0	0	0
436	Maint. of Mains	887	-	-	-	-	-	-
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	-	-	-	-	-
438	Maint. of Meas. & Reg. Station Expenses-City	891	-	-	-	-	-	-
439	Maint. of Services	892	-	-	-	-	-	-
440	Maint. of Meters & House Regulators	893	-	-	-	-	-	-
441	Maint. of Other Equipment	894	0	0	0	0	0	0
442	Subtotal - Maintenance Expense		0	0	0	0	0	0
443	Subtotal - Distribution Expense		0	0	0	0	0	0

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
444	OPERATING AND MAINTENANCE EXPENSES							
446	CUSTOMER ACCOUNTS AND SERVICE EXPENSE							
448	Customer Accounts Expense							
450	Supervision	901	-	-	-	-	-	-
451	Meter Reading Expenses	902	-	-	-	-	-	-
452	Customer Records & Collection Expense	903	-	-	-	-	-	-
453	Customer Records & Collection Expense - Dir	903-D	-	-	-	-	-	-
454	Uncollectible Accounts	904	-	-	-	-	-	-
455	Subtotal - Customer Accounts Expense		-	-	-	-	-	-
456	Customer Service & Information Expense							
458	Supervision	907	-	-	-	-	-	-
459	Customer Assistance Expenses	908	-	-	-	-	-	-
460	Customer Assistance Expenses - Direct	908-D	-	-	-	-	-	-
461	Information, Instructional Advertising	909	-	-	-	-	-	-
462	Misc Demand Serv & Inform Expen	910	-	-	-	-	-	-
463	Subtotal - Customer Service & Information Exp		-	-	-	-	-	-
464	Sales Expense							
466	Supervision	911	-	-	-	-	-	-
467	Demonstrating & Selling Expenses	912	-	-	-	-	-	-
468	Advertising Expenses	913	-	-	-	-	-	-
469	Miscellaneous Sales Expenses	916	-	-	-	-	-	-
470	Subtotal - Sales Expense		-	-	-	-	-	-
471	ACCOUNTS AND SERVICE EXPENSE							
472	ADMINISTRATIVE AND GENERAL EXPENSE							
474	Office Supplies & Expenses	921	-	-	-	-	-	-
477	Office Supplies & Expenses - Direct	921-D	-	-	-	-	-	-
478	Admin Expenses Transferred-Credit	922	(342)	(1)	(189)	(64)	(19)	(67)
479	Property Insurance	924	-	-	-	-	-	-
480	Injuries and Damages	925	-	-	-	-	-	-
481	Employee Pensions and Benefits	926	140	0	77	26	8	27
482	Miscellaneous General Expenses	930	2	0	1	0	0	0
483	Rents	931	-	-	-	-	-	-
484	Maintenance of General Plant	935	18	0	10	3	1	4
485	Subtotal - Administrative and General Expense		(182)	(0)	(101)	(34)	(10)	(35)
486	ADMINISTRATIVE AND GENERAL EXPENSE		4,324	11	2,390	811	238	849

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
488								
489								
490	K REVENUE REQUIREMENT SUMMARY							
491								
492	PLANT IN SERVICE							
493	Intangible Plant	692	2	367	127	4	39	154
494	Production Plant	-	-	-	-	-	-	-
495	Storage Plant	-	-	-	-	-	-	-
496	Transmission Plant	-	-	-	-	-	-	-
497	Distribution Plant	26,768	68	14,197	4,915	146	1,500	5,941
498	General Plant	2,033	5	1,078	373	11	114	451
499	Subtotal - Plant in Service	29,493	75	15,643	5,416	161	1,652	6,546
500								
501	ACCUMULATED DEPRECIATION							
502	Intangible Plant	(258)	(1)	(137)	(47)	(1)	(14)	(57)
503	Production Plant	-	-	-	-	-	-	-
504	Storage Plant	-	-	-	-	-	-	-
505	Transmission Plant	-	-	-	-	-	-	-
506	Distribution Plant	(26,636)	(68)	(14,128)	(4,891)	(146)	(1,492)	(5,912)
507	General Plant	(463)	(1)	(246)	(85)	(3)	(26)	(103)
508	Subtotal - Accumulated Depreciation	(27,357)	(70)	(14,510)	(5,024)	(150)	(1,533)	(6,071)
509								
510	OTHER RATEBASE ITEMS	1,829,797	4,819	1,071,269	353,754	11,883	98,487	289,585
511								
512	TOTAL RATEBASE	1,831,934	4,824	1,072,402	354,146	11,895	98,607	290,059
513								
514	RETURN ON RATEBASE	139,758	368	81,813	27,018	907	7,523	22,129
515								
516	EXPENSES							
517	Production Expenses	12,431	33	7,130	2,377	78	675	2,139
518	Storage Expense	-	-	-	-	-	-	-
519	Transmission Expenses	-	-	-	-	-	-	-
520	Distribution Expenses	3	0	2	1	0	0	1
521	Customer Accounts Expense	-	-	-	-	-	-	-
522	Customer Service & Information Expense	-	-	-	-	-	-	-
523	Sales Expense	-	-	-	-	-	-	-
524	Administrative and General Expense	693	2	396	132	4	38	120
525	Depreciation and Amortization Expense	134	0	71	25	1	8	30
526	Taxes Other Than Income & Rev	1,129	3	638	209	7	61	210
527	Income and Revenue Taxes	3,518	11	2,110	651	26	182	539
528	Subtotal - Expenses	17,907	49	10,347	3,395	117	963	3,038

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Energy Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
529								
530	REVENUE	136,738	680	91,778	28,422	645	6,469	8,743
531								
532	NET INCOME	118,830	631	81,431	25,027	529	5,507	5,705
533								
534	REVENUE EXCESS (DEFICIENCY)	(20,928)	263	(382)	(1,990)	(379)	(2,016)	(16,424)
535								
536	REVENUE GROSS UP							
537	Federal Income Tax	5,563	70	5,325	-	168	-	-
538	Revenue Tax	1,119.97	14	1,072	-	34	-	-
539	Uncollectible	29.17	0	28	-	1	-	-
540	Subtotal - Revenue Gross Up	6,712	85	6,425	-	203	-	-
541								
542	GROSS REVENUE EXCESS (DEFICIENCY)	(27,640)	178	(6,807)	(1,990)	(581)	(2,016)	(16,424)
543								
544	TOTAL REVENUE REQUIREMENT	164,378	501	98,585	30,412	1,227	8,486	25,167

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
2								
3	A PLANT IN SERVICE							
4								
5	Intangible Plant							
6	Organizational Expense	301 101	1	83	13	1	1	1
7	Franchise & Consents	302 39	0	32	5	1	0	0
8	Misc. Intangible Plant - Software	303.1 2,511,224	25,599	2,080,709	329,379	34,521	19,575	21,441
9	Misc. Intangible Plant - CIS	303.2 3,610,056	39,249	3,265,198	263,968	34,404	5,253	1,983
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3 462,800	2,433	-	397,640	51,827	7,913	2,987
11	Misc. Intangible Plant - CRMS	303.4 76,211	829	68,931	5,573	726	111	42
12	Subtotal - Intangible Plant		68,110	5,414,953	996,577	121,481	32,853	26,455
13								
14	Storage Plant							
15	Land and Land Rights	350 -	-	-	-	-	-	-
16	Structures and Improvements	351 -	-	-	-	-	-	-
17	Wells-Well Equipment	352 -	-	-	-	-	-	-
18	Lines	353 -	-	-	-	-	-	-
19	Compressor Station Equipment - Other	354 -	-	-	-	-	-	-
20	M&R Equipment-Meters & Gauges	355 -	-	-	-	-	-	-
21	Purification Equipment	356 -	-	-	-	-	-	-
22	Other Equipment	357 -	-	-	-	-	-	-
23	Subtotal - Storage Plant		-	-	-	-	-	-
24								
25	Liquefied Natural Gas Plant							
26	Land and Land Rights	360 -	-	-	-	-	-	-
27	Structures and Improvements	361 -	-	-	-	-	-	-
28	Gas Holders	362 -	-	-	-	-	-	-
29	Liquefaction Equipment	363.1 -	-	-	-	-	-	-
30	Vaporizing Equipment	363.2 -	-	-	-	-	-	-
31	Compressor Equipment	363.3 -	-	-	-	-	-	-
32	Measuring & Regulating Equipment	363.4 -	-	-	-	-	-	-
33	CNG Refueling Facilities	363.5 -	-	-	-	-	-	-
34	LNG Refueling Facilities	363.6 -	-	-	-	-	-	-
35	Subtotal - LNG Plant		-	-	-	-	-	-
36								
37	Transmission Plant							
38	Land & Land Rights	365 -	-	-	-	-	-	-
39	Structures & Improvements	366 -	-	-	-	-	-	-
40	Transmission Mains	367 -	-	-	-	-	-	-
41	Storage Transmission Mains	367.2 -	-	-	-	-	-	-
42	Compressor Station Equipment	368 -	-	-	-	-	-	-
43	M&R Station Equipment	369 -	-	-	-	-	-	-
44	Subtotal - Transmission Plant		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
45									
46	Distribution Plant								
47	Land	374.1	3,700	38	3,066	485	51	29	32
48	Land Rights	374.2	9,858	100	8,168	1,293	136	77	84
49	Structures and Improvements	375	486,541	4,960	403,130	63,816	6,688	3,793	4,154
50	Mains < 4"	376.11	-	-	-	-	-	-	-
51	Mains 4" & >	376.12	-	-	-	-	-	-	-
52	Meas. & Reg. Station Equip.- Gen.	378	-	-	-	-	-	-	-
53	Meas. & Reg. Station Equip.- City Gate	379	-	-	-	-	-	-	-
54	Services	380	71,685,986	751,586	60,612,485	8,763,565	1,128,637	229,134	200,579
55	Meters	381	10,827,887	101,317	8,443,087	1,697,899	86,622	227,679	271,283
56	ERTs	381.2	6,833,755	63,944	5,328,647	1,071,588	54,669	143,694	171,213
57	Meter Installations	382	6,222,506	58,224	4,852,023	975,739	49,779	130,841	155,899
58	ERT Installations	382.2	931,966	8,720	726,704	146,140	7,456	19,597	23,350
59	House Regulators	383	98,727	924	76,983	15,481	790	2,076	2,474
60	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-
61	Subtotal - Distribution Plant		97,100,925	989,813	80,454,293	12,736,006	1,334,827	756,919	829,067
62									
63	General Plant								
64	Land	389	615,681	6,276	510,131	80,754	8,464	4,799	5,257
65	Structures and Improvements	390	1,851,649	18,875	1,534,209	242,867	25,454	14,434	15,810
66	Source Control Plant	390.1	674,691	6,878	559,024	88,494	9,275	5,259	5,761
67	Office Furniture and Equipment	391.1	400,531	4,083	331,865	52,535	5,506	3,122	3,420
68	Computers	391.2	1,031,787	10,518	854,901	135,332	14,184	8,043	8,810
69	Transportation Equipment	392	1,497,678	15,267	1,240,921	196,439	20,588	11,675	12,787
70	Stores Equipment	393	4,181	43	3,464	548	57	33	36
71	Tools - Shop & Garage Equip.	394	425,525	4,338	352,574	55,813	5,850	3,317	3,633
72	Laboratory Equipment	395	2,391	24	1,981	314	33	19	20
73	Power Operated Equipment	396	366,486	3,736	303,657	48,069	5,038	2,857	3,129
74	Communications Equipment	397	496,591	5,062	411,457	65,134	6,827	3,871	4,240
75	Communications Equipment - ERTs	397.3	530,434	4,963	413,608	83,176	4,243	11,154	13,290
76	Miscellaneous Equipment	398	6,575	67	5,448	862	90	51	56
77	RWIP		-	-	-	-	-	-	-
78	Subtotal - General Plant		7,904,200	80,129	6,523,242	1,050,338	105,609	68,633	76,248
79									
80	TOTAL PLANT IN SERVICE		111,665,554	1,138,052	92,392,488	14,782,921	1,561,917	858,406	931,770

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
81								
82	B ACCUMULATED DEPRECIATION							
83								
84	Intangible Plant							
85	Organizational Expense	301	-	-	-	-	-	-
86	Franchise & Consents	302	-	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(934,284)	(774,114)	(122,543)	(12,843)	(7,283)	(7,977)
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	(3,265,198)	(263,968)	(34,404)	(5,253)	(1,983)
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	(2,433)	(397,640)	(51,827)	(7,913)	(2,987)
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	(68,931)	(5,573)	(726)	(111)	(42)
91	Subtotal - Intangible Plant		(5,083,350)	(4,108,242)	(789,724)	(99,801)	(20,560)	(12,989)
92								
93	Storage Plant							
94	Land and Land Rights	350	-	-	-	-	-	-
95	Structures and Improvements	351	-	-	-	-	-	-
96	Wells-Well Equipment	352	-	-	-	-	-	-
97	Lines	353	-	-	-	-	-	-
98	Compressor Station Equipment - Other	354	-	-	-	-	-	-
99	M&R Equipment-Meters & Gauges	355	-	-	-	-	-	-
100	Purification Equipment	356	-	-	-	-	-	-
101	Other Equipment	357	-	-	-	-	-	-
102	Subtotal - Storage Plant		-	-	-	-	-	-
103								
104	Liquefied Natural Gas Plant							
105	Land and Land Rights	360	-	-	-	-	-	-
106	Structures and Improvements	361	-	-	-	-	-	-
107	Gas Holders	362	-	-	-	-	-	-
108	Liquefaction Equipment	363.1	-	-	-	-	-	-
109	Vaporizing Equipment	363.2	-	-	-	-	-	-
110	Compressor Equipment	363.3	-	-	-	-	-	-
111	Measuring & Regulating Equipment	363.4	-	-	-	-	-	-
112	CNG Refueling Facilities	363.5	-	-	-	-	-	-
113	LNG Refueling Facilities	363.6	-	-	-	-	-	-
114	Subtotal - LNG Plant		-	-	-	-	-	-
115								
116	Transmission Plant							
117	Land & Land Rights	365	-	-	-	-	-	-
118	Structures & Improvements	366	-	-	-	-	-	-
119	Transmission Mains	367	-	-	-	-	-	-
120	Storage Transmission Mains	367.2	-	-	-	-	-	-
121	Compressor Station Equipment	368	-	-	-	-	-	-
122	M&R Station Equipment	369	-	-	-	-	-	-
123	Subtotal - Transmission Plant		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
124	Distribution Plant							
125	Land	374.1	-	-	-	-	-	-
127	Land Rights	374.2	(8,220)	(84)	(6,810)	(1,078)	(113)	(64)
128	Structures and Improvements	375	(13,678)	(139)	(11,333)	(1,794)	(188)	(107)
129	Mains < 4"	376.11	-	-	-	-	-	-
130	Mains 4" & >	376.12	-	-	-	-	-	-
131	Meas. & Reg. Station Equip.- Gen.	378	-	-	-	-	-	-
132	Meas. & Reg. Station Equip.- City Gate	379	-	-	-	-	-	-
133	Services	380	(33,607,645)	(352,357)	(28,416,194)	(4,108,513)	(529,125)	(107,422)
134	Meters	381	(2,761,939)	(25,844)	(2,153,632)	(433,094)	(22,095)	(58,076)
135	ERTs	381.2	(4,370,382)	(40,894)	(3,407,823)	(685,311)	(34,962)	(91,897)
136	Meter Installations	382	(1,273,615)	(11,917)	(993,107)	(199,713)	(10,189)	(26,780)
137	ERT Installations	382.2	(680,212)	(6,365)	(530,398)	(106,663)	(5,442)	(14,303)
138	House Regulators	383	(10,370)	(97)	(8,086)	(1,626)	(83)	(218)
139	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-
140	Subtotal - Distribution Plant		(42,726,060)	(437,696)	(35,527,383)	(5,537,792)	(602,197)	(298,866)
141								
142	General Plant							
143	Land	389	(25,007)	(255)	(20,720)	(3,280)	(344)	(195)
144	Structures and Improvements	390	(310,849)	(3,169)	(257,558)	(40,772)	(4,273)	(2,423)
145	Source Control Plant	390.1	(158,347)	(1,614)	(131,201)	(20,769)	(2,177)	(1,234)
146	Office Furniture and Equipment	391.1	(295,501)	(3,012)	(244,842)	(38,759)	(4,062)	(2,303)
147	Computers	391.2	(615,023)	(6,269)	(509,585)	(80,668)	(8,455)	(4,794)
148	Transportation Equipment	392	(352,878)	(3,597)	(292,382)	(46,284)	(4,851)	(2,751)
149	Stores Equipment	393	(4,181)	(43)	(3,464)	(548)	(57)	(33)
150	Tools - Shop & Garage Equip.	394	(154,849)	(1,578)	(128,302)	(20,310)	(2,129)	(1,207)
151	Laboratory Equipment	395	(2,391)	(24)	(1,981)	(314)	(33)	(19)
152	Power Operated Equipment	396	(96,954)	(988)	(80,332)	(12,717)	(1,333)	(756)
153	Communications Equipment	397	(121,850)	(1,242)	(100,960)	(15,982)	(1,675)	(950)
154	Communications Equipment - ERTs	397.3	(336,174)	(3,146)	(262,133)	(52,715)	(2,689)	(7,069)
155	Miscellaneous Equipment	398	(6,276)	(64)	(5,200)	(823)	(86)	(49)
156	RWIP		464,189	4,732	384,610	60,884	6,381	3,618
157	Subtotal - General Plant		(2,016,091)	(20,270)	(1,654,051)	(273,057)	(25,783)	(20,164)
158								
159	TOTAL ACCUMULATED DEPRECIATION		(49,825,501)	(510,000)	(41,289,676)	(6,600,572)	(727,780)	(339,590)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
160								
161	C OTHER RATEBASE ITEMS							
162	Storage Gas	-	-	-	-	-	-	-
163	Customer Advances	(255,877)	(2,608)	(212,010)	(33,561)	(3,517)	(1,995)	(2,185)
164	Leashold Improvements	7,369	75	6,106	967	101	57	63
165	Deferred Taxes	(11,798,597)	(120,271)	(9,775,888)	(1,547,534)	(162,193)	(91,972)	(100,739)
166	Working Capital	3,972,245	40,492	3,291,258	521,010	54,606	30,964	33,916
167	Other	29,252	298	24,237	3,837	402	228	250
168	Subtotal - Other Ratebase Items	(8,045,608)	(82,014)	(6,666,298)	(1,055,282)	(110,601)	(62,717)	(68,695)
169								
170	TOTAL RATEBASE	53,794,445	546,037	44,436,514	7,127,067	723,535	456,099	505,193
171								
172	D OPERATING AND MAINTENANCE EXPENSES							
173								
174	Underground Storage Expense							
175	Wells Expense	816	-	-	-	-	-	-
176	Compressor Station Expenses	818	-	-	-	-	-	-
177	Meas/Reg Station Expenses	820	-	-	-	-	-	-
178	Meas/Reg Station Expenses - Direct	820-D	-	-	-	-	-	-
179	Purification Expense	821	-	-	-	-	-	-
180	Subtotal - Operations Expenses		-	-	-	-	-	-
181	Maint. of Reservoirs and Wells	832	-	-	-	-	-	-
182	Maint. of Compressor Station Equipment	834	-	-	-	-	-	-
183	Subtotal - Maint. Expenses		-	-	-	-	-	-
184	Subtotal - Production Expense		-	-	-	-	-	-
185								
186	Other Storage Expense							
187	Supervision and Engineering	840	-	-	-	-	-	-
188	Supervision and Engineering - Direct	840-D	-	-	-	-	-	-
189	Supervision and Engineering	844	-	-	-	-	-	-
190	Supervision and Engineering - Direct	844-D	-	-	-	-	-	-
191	LNG Fuel Expense - Credit Liquef Costs	845	-	-	-	-	-	-
192	Subtotal - Operations Expense		-	-	-	-	-	-
193			-	-	-	-	-	-
194	Supervision and Engineering	847	-	-	-	-	-	-
195	Subtotal - Maintenance Expense		-	-	-	-	-	-
196	Subtotal - Storage Expense		-	-	-	-	-	-
197								
198	Transmission Expenses							
199	Mains Expense	856	-	-	-	-	-	-
200	Subtotal - Operations Expense		-	-	-	-	-	-
201	Maint. of Mains	863	-	-	-	-	-	-
202	Subtotal - Maint. Expense		-	-	-	-	-	-
203	Subtotal - Transmission Expense		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
204								
205	Distribution Expenses							
206	Operation Supervision & Engineering	870 75,071	712	59,133	11,430	677	1,408	1,710
207	Operation Supervision & Engineering - Direct	870-D 198,387	485	100,863	34,921	1,040	11,095	49,985
208	Distribution Load Dispatching	871 -	-	-	-	-	-	-
209	Mains and Services Expenses	874 445,426	4,670	376,620	54,453	7,013	1,424	1,246
210	Meas. & Reg. Station Expenses	875 -	-	-	-	-	-	-
211	Meas. & Reg. Station Expenses - City Gate	877 -	-	-	-	-	-	-
212	Meter & House Regulator Expenses	878 670,318	6,272	522,683	105,111	5,362	14,095	16,794
213	Customer Installations Expenses	879 1,229,188	11,502	958,464	192,747	9,833	25,846	30,796
214	Other Expenses	880 122,170	1,114	94,577	18,582	1,118	2,461	4,317
215	Rents	881 11,075	113	9,176	1,453	152	86	95
216	Subtotal - Operating Expense							
		2,751,635						
217	Supervision and Engineering	885 248,686	2,359	195,889	37,864	2,244	4,664	5,665
218	Maint. of Mains	887 -	-	-	-	-	-	-
219	Maint. of Meas. & Reg. Station Expenses-Gei	889 -	-	-	-	-	-	-
220	Maint. of Meas. & Reg. Station Expenses-City	891 -	-	-	-	-	-	-
221	Maint. of Services	892 51,255	537	43,338	6,266	807	164	143
222	Maint. of Meters & House Regulators	893 282,484	2,643	220,268	44,296	2,260	5,940	7,077
223	Maint. of Other Equipment	894 814	8	674	107	11	6	7
224	Subtotal - Maintenance Expense							
		583,239	5,548	460,169	88,533	5,322	10,774	12,893
225	Subtotal - Distribution Expense							
		3,334,874	30,416	2,581,686	507,229	30,518	67,190	117,836
226								
227	OPERATING AND MAINTENANCE EXPENSES							
		3,334,874	30,416	2,581,686	507,229	30,518	67,190	117,836
228								
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS							
230								
231	Customer Accounts Expense							
232	Supervision	901 191,745	2,058	170,892	14,488	1,888	1,756	663
233	Meter Reading Expenses	902 99,320	1,066	88,519	7,505	978	910	343
234	Customer Records & Collection Expense	903 1,992,548	21,389	1,775,846	150,556	19,623	18,246	6,888
235	Customer Records & Collection Expense - Dir	903-D 30,596	-	-	-	-	7,186	23,409
236	Uncollectible Accounts	904 75,642	796	64,001	9,430	1,235	165	15
237	Subtotal - Customer Accounts Expense							
		2,389,851	25,309	2,099,257	181,979	23,724	28,263	31,319
238								
239	Customer Service & Information Expense							
240	Supervision	907 304	3	233	34	2	9	22
241	Customer Assistance Expenses	908 272,111	1,956	163,431	44,472	1,536	18,074	42,643
242	Customer Assistance Expenses - Direct	908-D 6,451	-	-	-	-	1,515	4,936
243	Information, Instructional Advertising	909 339,347	3,689	306,930	24,813	3,234	494	186
244	Misc Demand Serv & Inform Expen	910 27,867	303	25,205	2,038	266	41	15
245	Subtotal - Customer Service & Information Exp							
		646,080	5,951	495,800	71,356	5,038	20,133	47,803

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
325	Meter Installations	382	301,169	2,818	234,838	47,226	2,409	6,333	7,546
326	ERT Installations	382.2	36,347	340	28,341	5,699	291	764	911
327	House Regulators	383	2,883	27	2,248	452	23	61	72
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-
329	Subtotal - Distribution Plant		3,039,078	30,756	2,505,058	405,450	40,246	27,218	30,351
330									
331	General Plant								
332	Land	389	-	-	-	-	-	-	-
333	Structures and Improvements	390	81,401	830	67,446	10,677	1,119	635	695
334	Source Control Plant	390.1	14,506	148	12,019	1,903	199	113	124
335	Office Furniture and Equipment	391.1	13,541	138	11,219	1,776	186	106	116
336	Computers	391.2	161,426	1,646	133,752	21,173	2,219	1,258	1,378
337	Transportation Equipment	392	-	-	-	-	-	-	-
338	Stores Equipment	393	-	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	17,021	174	14,103	2,233	234	133	145
340	Laboratory Equipment	395	-	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	-	-	-	-	-
342	Communications Equipment	397	27,519	281	22,801	3,609	378	215	235
343	Communications Equipment - ERTs	397.3	14,386	135	11,218	2,256	115	302	360
344	Miscellaneous Equipment	398	30	0	25	4	0	0	0
345	RWIP		-	-	-	-	-	-	-
346	Subtotal - General Plant		329,829	3,350	272,582	43,630	4,451	2,761	3,054
347									
348	Amortization Expense								
349	Amortization Expense		-	-	-	-	-	-	-
350									
351	DEPRECIATION AND AMORTIZATION EXPENS		3,539,169	35,842	2,918,713	471,412	47,038	31,306	34,859
352									
353	H TAXES								
354									
355	Taxes Other Than Income & Revenue								
356	Property		481,335	4,906	398,258	63,722	6,733	3,700	4,016
357	Franchise		870,322	8,870	720,108	115,218	12,174	6,690	7,262
358	Payroll		607,106	5,694	484,819	75,633	5,449	12,269	23,243
359	Regulatory Fee		76,106	750	62,270	9,231	883	1,105	1,867
360	Other		36,546	372	30,238	4,838	511	281	305
361	Subtotal - Taxes Other Than Income		2,071,415	20,592	1,695,693	268,642	25,749	24,045	36,693

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
362								
363	Income & Revenue Taxes							
364	Federal Income Taxes	555,179	5,471	454,250	67,338	6,443	8,057	13,620
365	State Income Taxes	-	-	-	-	-	-	-
366	Provision for Deferred FIT	-	-	-	-	-	-	-
367	Revenue Taxes	-	-	-	-	-	-	-
368	Subtotal - Income Taxes	555,179	5,471	454,250	67,338	6,443	8,057	13,620
369								
370	TOTAL TAXES	2,626,594	26,063	2,149,943	335,980	32,192	32,103	50,313
371								
372	I REVENUES							
373								
374	Sales & Transportation Operating Margin	21,399,038	106,316	14,352,604	4,444,734	100,933	1,018,286	1,376,165
375	Revenue Credit	123,868	693	93,547	28,970	658	-	-
376	Reconnect Charges	31,113	155	20,868	6,462	147	1,481	2,001
377	Forfeited Discounts	46,614	232	31,265	9,682	220	2,218	2,998
378	Automated Payment Charge	3,076	15	2,063	639	15	146	198
379	Return Check	6,026	30	4,042	1,252	28	287	388
380	Field Collection	19,000	94	12,743	3,946	90	904	1,222
381	Meter Rentals	6,897	34	4,626	1,433	33	328	444
382	Utility Property Rental	7,725	38	5,181	1,604	36	368	497
383	Miscellaneous	1,419	7	952	295	7	68	91
384	Subtotal -Revenue	21,644,775	107,614	14,527,891	4,499,017	102,166	1,024,085	1,384,002
385								
386	TOTAL REVENUES	21,644,775	107,614	14,527,891	4,499,017	102,166	1,024,085	1,384,002
387								
388	NET INCOME	849,410	(93,187)	(2,309,741)	1,896,078	(112,198)	682,364	786,093
389								
390	J LABOR BALANCE							
391								
392	Underground Storage Expense							
393	Wells Expense	816	-	-	-	-	-	-
394	Compressor Station Expenses	818	-	-	-	-	-	-
395	Meas/Reg Station Expenses	820	-	-	-	-	-	-
396	Meas/Reg Station Expenses - Direct	820-D	-	-	-	-	-	-
397	Purification Expense	821	-	-	-	-	-	-
398	Subtotal - Operations Expenses		-	-	-	-	-	-
399	Maint. of Reservoirs and Wells	832	-	-	-	-	-	-
400	Maint. of Compressor Station Equipment	834	-	-	-	-	-	-
401	Subtotal - Maint. Expenses		-	-	-	-	-	-
402	Subtotal - Production Expense		-	-	-	-	-	-

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
403									
404	Other Storage Expense								
405	Supervision and Engineering	840	-	-	-	-	-	-	
406	Supervision and Engineering - Direct	840-D	-	-	-	-	-	-	
407	Supervision and Engineering	844	-	-	-	-	-	-	
408	Supervision and Engineering - Direct	844-D	-	-	-	-	-	-	
409	LNG Fuel Expense - Credit Liquef Costs	845	-	-	-	-	-	-	
410	Subtotal - Operations Expense		-	-	-	-	-	-	
411			-	-	-	-	-	-	
412	Supervision and Engineering	847	-	-	-	-	-	-	
413	Subtotal - Maintenance Expense		-	-	-	-	-	-	
414	Subtotal - Storage Expense		-	-	-	-	-	-	
415									
416	Transmission Expenses								
417	Mains Expense	856	-	-	-	-	-	-	
418	Subtotal - Operations Expense		-	-	-	-	-	-	
419	Maint. of Mains	863	-	-	-	-	-	-	
420	Subtotal - Maint. Expense		-	-	-	-	-	-	
421	Subtotal - Transmission Expense		-	-	-	-	-	-	
422									
423	Distribution Expenses								
424	Operation Supervision & Engineering	870	51,285	486	40,397	7,808	463	962	1,168
425	Operation Supervision & Engineering - Direct	870-D	198,387	485	100,863	34,921	1,040	11,095	49,985
426	Distribution Load Dispatching	871	-	-	-	-	-	-	-
427	Mains and Services Expenses	874	246,595	2,585	208,503	30,146	3,882	788	690
428	Meas. & Reg. Station Expenses	875	-	-	-	-	-	-	-
429	Meas. & Reg. Station Expenses - City Gate	877	-	-	-	-	-	-	-
430	Meter & House Regulator Expenses	878	592,504	5,544	462,008	92,909	4,740	12,459	14,845
431	Customer Installations Expenses	879	1,066,167	9,976	831,348	167,183	8,529	22,418	26,712
432	Other Expenses	880	113,738	1,037	88,050	17,299	1,041	2,292	4,019
433	Rents	881	-	-	-	-	-	-	-
434	Subtotal - Operating Expense		2,268,676	20,114	1,731,168	350,268	19,695	50,013	97,418
435	Supervision and Engineering	885	229,408	2,176	180,704	34,929	2,070	4,303	5,226
436	Maint. of Mains	887	-	-	-	-	-	-	-
437	Maint. of Meas. & Reg. Station Expenses-Ge	889	-	-	-	-	-	-	-
438	Maint. of Meas. & Reg. Station Expenses-City	891	-	-	-	-	-	-	-
439	Maint. of Services	892	40,957	429	34,630	5,007	645	131	115
440	Maint. of Meters & House Regulators	893	244,764	2,290	190,856	38,381	1,958	5,147	6,132
441	Maint. of Other Equipment	894	705	7	584	92	10	5	6
442	Subtotal - Maintenance Expense		515,834	4,903	406,774	78,410	4,683	9,586	11,479
443	Subtotal - Distribution Expense		2,784,510	25,017	2,137,942	428,677	24,378	59,599	108,897

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
488								
489								
490	K REVENUE REQUIREMENT SUMMARY							
491								
492	PLANT IN SERVICE							
493	Intangible Plant	6,660,430	68,110	5,414,953	996,577	121,481	32,853	26,455
494	Production Plant	-	-	-	-	-	-	-
495	Storage Plant	-	-	-	-	-	-	-
496	Transmission Plant	-	-	-	-	-	-	-
497	Distribution Plant	97,100,925	989,813	80,454,293	12,736,006	1,334,827	756,919	829,067
498	General Plant	7,904,200	80,129	6,523,242	1,050,338	105,609	68,633	76,248
499	Subtotal - Plant in Service	111,665,554	1,138,052	92,392,488	14,782,921	1,561,917	858,406	931,770
500								
501	ACCUMULATED DEPRECIATION							
502	Intangible Plant	(5,083,350)	(52,034)	(4,108,242)	(789,724)	(99,801)	(20,560)	(12,989)
503	Production Plant	-	-	-	-	-	-	-
504	Storage Plant	-	-	-	-	-	-	-
505	Transmission Plant	-	-	-	-	-	-	-
506	Distribution Plant	(42,726,060)	(437,696)	(35,527,383)	(5,537,792)	(602,197)	(298,866)	(322,127)
507	General Plant	(2,016,091)	(20,270)	(1,654,051)	(273,057)	(25,783)	(20,164)	(22,766)
508	Subtotal - Accumulated Depreciation	(49,825,501)	(510,000)	(41,289,676)	(6,600,572)	(727,780)	(339,590)	(357,882)
509								
510	OTHER RATEBASE ITEMS	(8,045,608)	(82,014)	(6,666,298)	(1,055,282)	(110,601)	(62,717)	(68,695)
511								
512	TOTAL RATEBASE	53,794,445	546,037	44,436,514	7,127,067	723,535	456,099	505,193
513								
514	RETURN ON RATEBASE	4,103,974	41,657	3,390,058	543,723	55,198	34,796	38,541
515								
516	EXPENSES							
517	Production Expenses	-	-	-	-	-	-	-
518	Storage Expense	-	-	-	-	-	-	-
519	Transmission Expenses	-	-	-	-	-	-	-
520	Distribution Expenses	3,334,874	30,416	2,581,686	507,229	30,518	67,190	117,836
521	Customer Accounts Expense	2,389,851	25,309	2,099,257	181,979	23,724	28,263	31,319
522	Customer Service & Information Expense	646,080	5,951	495,800	71,356	5,038	20,133	47,803
523	Sales Expense	188,260	2,048	170,462	13,603	1,773	271	102
524	Administrative and General Expense	8,070,538	75,173	6,421,771	1,021,380	74,082	162,456	315,677
525	Depreciation and Amortization Expense	3,539,169	35,842	2,918,713	471,412	47,038	31,306	34,859
526	Taxes Other Than Income & Rev	2,071,415	20,592	1,695,693	268,642	25,749	24,045	36,693
527	Income and Revenue Taxes	555,179	5,471	454,250	67,338	6,443	8,057	13,620
528	Subtotal - Expenses	20,795,366	200,801	16,837,631	2,602,938	214,364	341,721	597,909

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Customer Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
529								
530	REVENUE	21,644,775	107,614	14,527,891	4,499,017	102,166	1,024,085	1,384,002
531								
532	NET INCOME	849,410	(93,187)	(2,309,741)	1,896,078	(112,198)	682,364	786,093
533								
534	REVENUE EXCESS (DEFICIENCY)	(3,254,564)	(134,844)	(5,699,799)	1,352,355	(167,396)	647,568	747,552
535								
536	REVENUE GROSS UP							
537	Federal Income Tax	865,137	10,941	828,078	-	26,118	-	-
538	Revenue Tax	174,171.59	2,203	166,711	-	5,258	-	-
539	Uncollectible	4,537.06	57	4,343	-	137	-	-
540	Subtotal - Revenue Gross Up	1,043,846	13,201	999,132	-	31,513	-	-
541								
542	GROSS REVENUE EXCESS (DEFICIENCY)	(4,298,411)	(148,046)	(6,698,931)	1,352,355	(198,909)	647,568	747,552
543								
544	TOTAL REVENUE REQUIREMENT	25,943,186	255,660	21,226,821	3,146,662	301,075	376,517	636,451

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
2								
3	A PLANT IN SERVICE							
4								
5	Intangible Plant							
6	Organizational Expense	301 322	2	232	61	3	11	13
7	Franchise & Consents	302 125	1	90	24	1	4	5
8	Misc. Intangible Plant - Software	303.1 8,039,935	41,693	5,792,716	1,521,646	75,304	278,401	330,174
9	Misc. Intangible Plant - CIS	303.2 3,610,056	39,249	3,265,198	263,968	34,404	5,253	1,983
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3 462,800	2,433	-	397,640	51,827	7,913	2,987
11	Misc. Intangible Plant - CRMS	303.4 76,211	829	68,931	5,573	726	111	42
12	Subtotal - Intangible Plant		84,206	9,127,167	2,188,911	162,265	291,693	335,205
13								
14	Storage Plant							
15	Land and Land Rights	350 22,525	64	15,946	4,884	196	903	532
16	Structures and Improvements	351 802,930	2,297	568,409	174,087	6,974	32,185	18,978
17	Wells-Well Equipment	352 4,133,258	11,824	2,926,010	896,152	35,898	165,679	97,695
18	Lines	353 684,332	1,958	484,452	148,374	5,944	27,431	16,175
19	Compressor Station Equipment - Other	354 3,266,933	9,346	2,312,722	708,320	28,374	130,953	77,218
20	M&R Equipment-Meters & Gauges	355 771,910	2,208	546,449	167,362	6,704	30,942	18,245
21	Purification Equipment	356 32,995	94	23,357	7,154	287	1,323	780
22	Other Equipment	357 169,969	486	120,324	36,852	1,476	6,813	4,017
23	Subtotal - Storage Plant		28,278	6,997,669	2,143,184	85,852	396,228	233,642
24								
25	Liquefied Natural Gas Plant							
26	Land and Land Rights	360 75,736	228	53,481	16,971	586	3,175	1,295
27	Structures and Improvements	361 1,983,612	5,975	1,400,738	444,493	15,343	83,149	33,914
28	Gas Holders	362 1,217,452	3,667	859,710	272,810	9,417	51,033	20,815
29	Liquefaction Equipment	363.1 1,892,172	5,700	1,336,167	424,003	14,636	79,316	32,351
30	Vaporizing Equipment	363.2 1,316,843	3,967	929,895	295,081	10,186	55,200	22,514
31	Compressor Equipment	363.3 474,805	1,430	335,286	106,396	3,673	19,903	8,118
32	Measuring & Regulating Equipment	363.4 1,297,132	3,907	915,977	290,665	10,033	54,373	22,177
33	CNG Refueling Facilities	363.5 342,050	1,030	241,540	76,647	2,646	14,338	5,848
34	LNG Refueling Facilities	363.6 82,895	250	58,537	18,575	641	3,475	1,417
35	Subtotal - LNG Plant		26,156	6,131,331	1,945,640	67,160	363,963	148,448
36								
37	Transmission Plant							
38	Land & Land Rights	365 -	-	-	-	-	-	-
39	Structures & Improvements	366 -	-	-	-	-	-	-
40	Transmission Mains	367 6,844,638	19,441	4,445,298	1,436,239	48,118	335,197	560,345
41	Storage Transmission Mains	367.2 12,830,948	36,706	9,083,264	2,781,941	111,440	514,320	303,277
42	Compressor Station Equipment	368 -	-	-	-	-	-	-
43	M&R Station Equipment	369 -	-	-	-	-	-	-
44	Subtotal - Transmission Plant		56,146	13,528,563	4,218,180	159,558	849,518	863,621

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
45	Distribution Plant								
47	Land	374.1	10,389	57	7,519	1,925	99	349	439
48	Land Rights	374.2	27,679	152	20,034	5,130	264	929	1,170
49	Structures and Improvements	375	1,366,086	7,524	988,746	253,190	13,024	45,874	57,728
50	Mains < 4"	376.11	81,868,168	245,229	55,939,416	18,105,221	604,807	3,818,293	3,155,202
51	Mains 4" & >	376.12	88,784,104	252,170	57,661,460	18,629,939	624,157	4,347,957	7,268,421
52	Meas. & Reg. Station Equip.- Gen.	378	2,679,542	8,026	1,830,895	592,583	19,795	124,973	103,270
53	Meas. & Reg. Station Equip.- City Gate	379	1,271,773	3,612	825,962	266,861	8,941	62,282	104,115
54	Services	380	71,685,986	751,586	60,612,485	8,763,565	1,128,637	229,134	200,579
55	Meters	381	10,827,887	101,317	8,443,087	1,697,899	86,622	227,679	271,283
56	ERTs	381.2	6,833,755	63,944	5,328,647	1,071,588	54,669	143,694	171,213
57	Meter Installations	382	6,222,506	58,224	4,852,023	975,739	49,779	130,841	155,899
58	ERT Installations	382.2	931,966	8,720	726,704	146,140	7,456	19,597	23,350
59	House Regulators	383	98,727	924	76,983	15,481	790	2,076	2,474
60	Calorimeters @ Gate Stations	387.2	26,630	68	14,124	4,890	146	1,492	5,910
61	Subtotal - Distribution Plant		272,635,197	1,501,554	197,328,085	50,530,153	2,599,184	9,155,169	11,521,051
62	General Plant								
64	Land	389	1,971,164	10,222	1,420,210	373,065	18,462	68,256	80,949
65	Structures and Improvements	390	5,928,241	30,742	4,271,256	1,121,985	55,525	205,279	243,454
66	Source Control Plant	390.1	2,160,090	11,202	1,556,329	408,821	20,232	74,798	88,708
67	Office Furniture and Equipment	391.1	1,282,340	6,650	923,917	242,697	12,011	44,404	52,662
68	Computers	391.2	3,303,368	17,130	2,380,053	625,199	30,940	114,387	135,659
69	Transportation Equipment	392	4,794,966	24,865	3,454,739	907,500	44,911	166,037	196,914
70	Stores Equipment	393	13,385	69	9,644	2,533	125	464	550
71	Tools - Shop & Garage Equip.	394	1,362,359	7,065	981,570	257,842	12,760	47,175	55,948
72	Laboratory Equipment	395	7,656	40	5,516	1,449	72	265	314
73	Power Operated Equipment	396	1,173,343	6,085	845,385	222,068	10,990	40,630	48,185
74	Communications Equipment	397	1,589,885	8,245	1,145,501	300,903	14,891	55,053	65,291
75	Communications Equipment - ERTs	397.3	530,434	4,963	413,608	83,176	4,243	11,154	13,290
76	Miscellaneous Equipment	398	21,052	109	15,168	3,984	197	729	865
77	RWIP		-	-	-	-	-	-	-
78	Subtotal - General Plant		24,138,283	127,387	17,422,897	4,551,222	225,360	828,630	982,787
79	TOTAL PLANT IN SERVICE								
80			347,206,064	1,823,727	250,535,713	65,577,290	3,299,379	11,885,200	14,084,754

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
81								
82	B ACCUMULATED DEPRECIATION							
83								
84	Intangible Plant							
85	Organizational Expense	301	-	-	-	-	-	-
86	Franchise & Consents	302	-	-	-	-	-	-
87	Misc. Intangible Plant - Software	303.1	(2,991,203)	(15,512)	(2,155,141)	(28,016)	(103,577)	(122,839)
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)	(39,249)	(3,265,198)	(34,404)	(5,253)	(1,983)
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)	(2,433)	-	(397,640)	(7,913)	(2,987)
90	Misc. Intangible Plant - CRMS	303.4	(76,211)	(829)	(68,931)	(726)	(111)	(42)
91	Subtotal - Intangible Plant		(7,140,269)	(58,022)	(5,489,270)	(114,974)	(116,854)	(127,851)
92								
93	Storage Plant							
94	Land and Land Rights	350	(3,036)	(9)	(2,149)	(26)	(122)	(72)
95	Structures and Improvements	351	(294,086)	(841)	(208,189)	(2,554)	(11,788)	(6,951)
96	Wells-Well Equipment	352	(2,047,558)	(5,858)	(1,449,504)	(17,783)	(82,075)	(48,397)
97	Lines	353	(334,465)	(957)	(236,774)	(2,905)	(13,407)	(7,906)
98	Compressor Station Equipment - Other	354	(1,973,764)	(5,646)	(1,397,264)	(17,143)	(79,117)	(46,653)
99	M&R Equipment-Meters & Gauges	355	(481,810)	(1,378)	(341,083)	(4,185)	(19,313)	(11,388)
100	Purification Equipment	356	(24,420)	(70)	(17,288)	(212)	(979)	(577)
101	Other Equipment	357	(90,275)	(258)	(63,907)	(784)	(3,619)	(2,134)
102	Subtotal - Storage Plant		(5,249,415)	(15,017)	(3,716,157)	(45,592)	(210,419)	(124,077)
103								
104	Liquified Natural Gas Plant							
105	Land and Land Rights	360	-	-	-	-	-	-
106	Structures and Improvements	361	(519,537)	(1,565)	(366,874)	(4,019)	(21,778)	(8,883)
107	Gas Holders	362	(849,001)	(2,558)	(599,526)	(6,567)	(35,589)	(14,515)
108	Liquefaction Equipment	363.1	(1,019,009)	(3,070)	(719,578)	(7,882)	(42,715)	(17,422)
109	Vaporizing Equipment	363.2	(339,211)	(1,022)	(239,536)	(2,624)	(14,219)	(5,800)
110	Compressor Equipment	363.3	(84,579)	(255)	(59,726)	(654)	(3,545)	(1,446)
111	Measuring & Regulating Equipment	363.4	(85,572)	(258)	(60,427)	(662)	(3,587)	(1,463)
112	CNG Refueling Facilities	363.5	(156,962)	(473)	(110,840)	(1,214)	(6,580)	(2,684)
113	LNG Refueling Facilities	363.6	(82,895)	(250)	(58,537)	(641)	(3,475)	(1,417)
114	Subtotal - LNG Plant		(3,136,766)	(9,449)	(2,215,043)	(24,263)	(131,487)	(53,629)
115								
116	Transmission Plant							
117	Land & Land Rights	365	-	-	-	-	-	-
118	Structures & Improvements	366	-	-	-	-	-	-
119	Transmission Mains	367	(153,770)	(437)	(99,867)	(1,081)	(7,530)	(12,589)
120	Storage Transmission Mains	367.2	(5,085,591)	(14,548)	(3,600,183)	(44,169)	(203,853)	(120,205)
121	Compressor Station Equipment	368	-	-	-	-	-	-
122	M&R Station Equipment	369	-	-	-	-	-	-
123	Subtotal - Transmission Plant		(5,239,361)	(14,985)	(3,700,051)	(45,250)	(211,383)	(132,793)

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
160	ACCOUNT BALANCE						
161	C OTHER RATEBASE ITEMS						
162	Storage Gas	1,832,015	4,825	1,072,446	354,161	11,895	290,077
163	Customer Advances	(718,437)	(3,957)	(519,991)	(133,155)	(6,849)	(30,360)
164	Leashold Improvements	23,593	122	16,998	4,465	221	969
165	Deferred Taxes	(37,774,390)	(195,888)	(27,216,182)	(7,149,220)	(353,803)	(1,551,271)
166	Working Capital	12,717,540	65,950	9,162,898	2,406,935	119,115	522,268
167	Other	93,653	486	67,476	17,725	877	3,846
168	Subtotal - Other Ratebase Items	(23,826,026)	(128,462)	(17,416,354)	(4,499,089)	(228,544)	(764,471)
170	TOTAL RATEBASE	186,478,943	930,734	133,050,982	35,614,457	1,695,672	8,477,533
172	D OPERATING AND MAINTENANCE EXPENSES						
174	Underground Storage Expense						
175	Wells Expense	816 30,403	87	21,523	6,592	264	719
176	Compressor Station Expenses	818 7,615	20	4,458	1,472	49	1,206
177	Meas/Reg Station Expenses	820 269,604	771	190,858	58,454	2,342	6,372
178	Meas/Reg Station Expenses - Direct	820-D 2,678	7	1,421	492	15	594
179	Purification Expense	821 2,138	6	1,252	413	14	339
180	Subtotal - Operations Expenses	312,438	891	219,510	67,423	2,684	9,230
181	Maint. of Reservoirs and Wells	832 24,741	71	17,514	5,364	215	585
182	Maint. of Compressor Station Equipment	834 24,220	69	17,146	5,251	210	572
183	Subtotal - Maint. Expenses	48,961	140	34,660	10,615	425	1,157
184	Subtotal - Production Expense	361,399	1,031	254,170	78,039	3,109	10,387
186	Other Storage Expense						
187	Supervision and Engineering	840 11,252	34	7,945	2,521	87	192
188	Supervision and Engineering - Direct	840-D 6,677	21	4,448	1,540	46	236
189	Supervision and Engineering	844 190,478	574	134,507	42,683	1,473	3,257
190	Supervision and Engineering - Direct	844-D 6,677	21	4,448	1,540	46	236
191	LNG Fuel Expense - Credit Liquef Costs	845 (10,479)	(32)	(7,399)	(2,348)	(81)	(179)
192	Subtotal - Operations Expense	204,604	619	143,950	45,936	1,571	3,742
193		-	-	-	-	-	-
194	Supervision and Engineering	847 116,477	351	82,251	26,101	901	1,991
195	Subtotal - Maintenance Expense	116,477	351	82,251	26,101	901	1,991
196	Subtotal - Storage Expense	321,081	970	226,201	72,037	2,472	5,734
198	Transmission Expenses						
199	Mains Expense	856 136,387	389	93,777	29,240	1,106	5,986
200	Subtotal - Operations Expense	136,387	389	93,777	29,240	1,106	5,986
201	Maint. of Mains	863 18,635	53	12,813	3,995	151	818
202	Subtotal - Maint. Expense	18,635	53	12,813	3,995	151	818
203	Subtotal - Transmission Expense	155,022	442	106,590	33,235	1,257	6,804

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
204	Distribution Expenses								
205	Operation Supervision & Engineering	870	104,346	798	78,666	17,747	889	2,806	3,441
206	Operation Supervision & Engineering - Direct	870-D	198,387	485	100,863	34,921	1,040	11,095	49,985
207	Distribution Load Dispatching	871	-	-	-	-	-	-	-
208	Mains and Services Expenses	874	1,505,786	7,761	1,082,487	282,710	14,649	52,165	66,014
209	Meas. & Reg. Station Expenses	875	20,985	63	14,339	4,641	155	979	809
210	Meas. & Reg. Station Expenses - City Gate	877	43,949	125	28,543	9,222	309	2,152	3,598
211	Meter & House Regulator Expenses	878	670,318	6,272	522,683	105,111	5,362	14,095	16,794
212	Customer Installations Expenses	879	1,229,188	11,502	958,464	192,747	9,833	25,846	30,796
213	Other Expenses	880	182,681	1,291	134,935	31,633	1,555	5,352	7,915
214	Rents	881	31,096	171	22,507	5,763	296	1,044	1,314
215	Subtotal - Operating Expense		3,986,737						
216	Supervision and Engineering	885	345,666	2,642	260,596	58,790	2,944	9,295	11,399
217	Maint. of Mains	887	167,431	488	111,456	36,042	1,206	8,012	10,227
218	Maint. of Meas. & Reg. Station Expenses-Ge	889	136,348	408	93,165	30,153	1,007	6,359	5,255
219	Maint. of Meas. & Reg. Station Expenses-City	891	14,444	41	9,381	3,031	102	707	1,183
220	Maint. of Services	892	51,255	537	43,338	6,266	807	164	143
221	Maint. of Meters & House Regulators	893	282,484	2,643	220,268	44,296	2,260	5,940	7,077
222	Maint. of Other Equipment	894	2,286	13	1,654	424	22	77	97
223	Subtotal - Maintenance Expense		999,914	6,773	739,858	179,002	8,347	30,554	35,380
224	Subtotal - Distribution Expense		4,986,651	35,240	3,683,346	863,496	42,436	146,088	216,046
225									
226	OPERATING AND MAINTENANCE EXPENSES		5,824,153	37,683	4,270,307	1,046,806	49,274	181,113	238,971
227									
228									
229	E CUSTOMER ACCOUNTS AND SERVICE EXPENS								
230									
231	Customer Accounts Expense								
232	Supervision	901	191,745	2,058	170,892	14,488	1,888	1,756	663
233	Meter Reading Expenses	902	99,320	1,066	88,519	7,505	978	910	343
234	Customer Records & Collection Expense	903	1,992,548	21,389	1,775,846	150,556	19,623	18,246	6,888
235	Customer Records & Collection Expense - Dir	903-D	30,596	-	-	-	-	7,186	23,409
236	Uncollectible Accounts	904	75,642	796	64,001	9,430	1,235	165	15
237	Subtotal - Customer Accounts Expense		2,389,851	25,309	2,099,257	181,979	23,724	28,263	31,319
238									
239	Customer Service & Information Expense								
240	Supervision	907	304	3	233	34	2	9	22
241	Customer Assistance Expenses	908	272,111	1,956	163,431	44,472	1,536	18,074	42,643
242	Customer Assistance Expenses - Direct	908-D	6,451	-	-	-	-	1,515	4,936
243	Information, Instructional Advertising	909	339,347	3,689	306,930	24,813	3,234	494	186
244	Misc Demand Serv & Inform Expen	910	27,867	303	25,205	2,038	266	41	15
245	Subtotal - Customer Service & Information Exp		646,080	5,951	495,800	71,356	5,038	20,133	47,803

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
281									
282	Storage Plant								
283	Land and Land Rights	350	163	0	116	35	1	7	4
284	Structures and Improvements	351	12,044	34	8,526	2,611	105	483	285
285	Wells-Well Equipment	352	64,909	186	45,950	14,073	564	2,602	1,534
286	Lines	353	14,097	40	9,980	3,056	122	565	333
287	Compressor Station Equipment - Other	354	57,876	166	40,972	12,548	503	2,320	1,368
288	M&R Equipment-Meters & Gauges	355	17,522	50	12,404	3,799	152	702	414
289	Purification Equipment	356	452	1	320	98	4	18	11
290	Other Equipment	357	3,688	11	2,611	800	32	148	87
291	Subtotal - Storage Plant		170,753	488	120,879	37,022	1,483	6,845	4,036
292									
293	Liquefied Natural Gas Plant								
294	Land and Land Rights	360	-	-	-	-	-	-	-
295	Structures and Improvements	361	82,144	247	58,006	18,407	635	3,443	1,404
296	Gas Holders	362	30,484	92	21,527	6,831	236	1,278	521
297	Liquefaction Equipment	363.1	17,625	53	12,446	3,949	136	739	301
298	Vaporizing Equipment	363.2	24,417	74	17,242	5,471	189	1,024	417
299	Compressor Equipment	363.3	34,561	104	24,406	7,745	267	1,449	591
300	Measuring & Regulating Equipment	363.4	11,492	35	8,115	2,575	89	482	196
301	CNG Refueling Facilities	363.5	8,962	27	6,328	2,008	69	376	153
302	LNG Refueling Facilities	363.6	-	-	-	-	-	-	-
303	Subtotal - LNG Plant		209,684	632	148,070	46,987	1,622	8,790	3,585
304									
305	Transmission Plant								
306	Land & Land Rights	365	-	-	-	-	-	-	-
307	Structures & Improvements	366	-	-	-	-	-	-	-
308	Transmission Mains	367	128,679	365	83,572	27,001	905	6,302	10,534
309	Storage Transmission Mains	367.2	221,221	633	156,607	47,964	1,921	8,868	5,229
310	Compressor Station Equipment	368	-	-	-	-	-	-	-
311	M&R Station Equipment	369	-	-	-	-	-	-	-
312	Subtotal - Transmission Plant		349,901	998	240,178	74,965	2,826	15,169	15,763
313									
314	Distribution Plant								
315	Land	374.1	-	-	-	-	-	-	-
316	Land Rights	374.2	155	1	112	29	1	5	7
317	Structures and Improvements	375	-	-	-	-	-	-	-
318	Mains < 4"	376.11	2,079,451	6,229	1,420,861	459,873	15,362	96,985	80,142
319	Mains 4" & >	376.12	2,059,791	5,850	1,337,746	432,215	14,480	100,873	168,627
320	Meas. & Reg. Station Equip.- Gen.	378	58,414	175	39,914	12,918	432	2,724	2,251
321	Meas. & Reg. Station Equip.- City Gate	379	26,962	77	17,510	5,657	190	1,320	2,207
322	Services	380	2,057,388	21,571	1,739,578	251,514	32,392	6,576	5,757
323	Meters	381	241,462	2,259	188,281	37,863	1,932	5,077	6,050
324	ERTs	381.2	399,775	3,741	311,726	62,688	3,198	8,406	10,016

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

1	ACCOUNT DESCRIPTION	FERC ACCOUNT	ACCOUNT BALANCE	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
				General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
				Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
325	Meter Installations	382	301,169	2,818	234,838	47,226	2,409	6,333	7,546
326	ERT Installations	382.2	36,347	340	28,341	5,699	291	764	911
327	House Regulators	383	2,883	27	2,248	452	23	61	72
328	Calorimeters @ Gate Stations	387.2	-	-	-	-	-	-	-
329	Subtotal - Distribution Plant		7,263,796	43,087	5,321,155	1,316,134	70,710	229,124	283,585
330									
331	General Plant								
332	Land	389	-	-	-	-	-	-	-
333	Structures and Improvements	390	260,613	1,351	187,770	49,324	2,441	9,024	10,703
334	Source Control Plant	390.1	46,442	241	33,461	8,790	435	1,608	1,907
335	Office Furniture and Equipment	391.1	43,352	225	31,235	8,205	406	1,501	1,780
336	Computers	391.2	516,823	2,680	372,367	97,814	4,841	17,896	21,224
337	Transportation Equipment	392	-	-	-	-	-	-	-
338	Stores Equipment	393	-	-	-	-	-	-	-
339	Tools - Shop & Garage Equip.	394	54,494	283	39,263	10,314	510	1,887	2,238
340	Laboratory Equipment	395	-	-	-	-	-	-	-
341	Power Operated Equipment	396	-	-	-	-	-	-	-
342	Communications Equipment	397	88,104	457	63,478	16,675	825	3,051	3,618
343	Communications Equipment - ERTs	397.3	14,386	135	11,218	2,256	115	302	360
344	Miscellaneous Equipment	398	96	0	69	18	1	3	4
345	RWIP		-	-	-	-	-	-	-
346	Subtotal - General Plant		1,024,310	5,372	738,860	193,395	9,574	35,273	41,835
347									
348	Amortization Expense								
349	Amortization Expense		-	-	-	-	-	-	-
350									
351	DEPRECIATION AND AMORTIZATION EXPENS		9,563,551	53,404	6,961,889	1,771,671	91,321	314,077	371,190
352									
353	H TAXES								
354									
355	Taxes Other Than Income & Revenue								
356	Property		1,496,634	7,861	1,079,936	282,671	14,222	51,231	60,712
357	Franchise		2,706,128	14,214	1,952,678	511,110	25,715	92,633	109,777
358	Payroll		708,216	5,990	553,376	97,575	6,207	16,912	28,156
359	Regulatory Fee		147,230	985	110,804	23,920	1,474	4,300	5,746
360	Other		113,633	597	81,995	21,462	1,080	3,890	4,610
361	Subtotal - Taxes Other Than Income		5,171,841	29,647	3,778,789	936,739	48,698	168,967	209,001

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
362								
363	Income & Revenue Taxes							
364	Federal Income Taxes	1,074,020	7,188	808,296	174,494	10,753	31,371	41,918
365	State Income Taxes	-	-	-	-	-	-	-
366	Provision for Deferred FIT	-	-	-	-	-	-	-
367	Revenue Taxes	-	-	-	-	-	-	-
368	Subtotal - Income Taxes	1,074,020	7,188	808,296	174,494	10,753	31,371	41,918
369								
370	TOTAL TAXES	6,245,861	36,835	4,587,085	1,111,234	59,451	200,338	250,919
371								
372	I REVENUES							
373		-	-	-	-	-	-	-
374	Sales & Transportation Operating Margin	41,397,485	205,673	27,765,814	8,598,555	195,261	1,969,924	2,662,258
375	Revenue Credit	239,628	1,341	180,971	56,043	1,273	-	-
376	Reconnect Charges	54,400	270	36,487	11,299	257	2,589	3,498
377	Forfeited Discounts	90,177	448	60,483	18,730	425	4,291	5,799
378	Automated Payment Charge	5,951	30	3,991	1,236	28	283	383
379	Return Check	11,658	58	7,819	2,421	55	555	750
380	Field Collection	33,220	165	22,281	6,900	157	1,581	2,136
381	Meter Rentals	19,365	96	12,988	4,022	91	921	1,245
382	Utility Property Rental	21,689	108	14,547	4,505	102	1,032	1,395
383	Miscellaneous	2,745	14	1,841	570	13	131	177
384	Subtotal -Revenue	41,876,318	208,202	28,107,223	8,704,282	197,662	1,981,307	2,677,641
385								
386	TOTAL REVENUES	41,876,318	208,202	28,107,223	8,704,282	197,662	1,981,307	2,677,641
387								
388	NET INCOME	7,932,956	(31,951)	2,354,526	3,257,850	(115,738)	1,027,070	1,365,557
389								
390	J LABOR BALANCE							
391								
392	Underground Storage Expense							
393	Wells Expense	816 39	0	27	8	0	2	1
394	Compressor Station Expenses	818 1,756	5	1,028	339	11	95	278
395	Meas/Reg Station Expenses	820 187,209	536	132,529	40,590	1,626	7,504	4,425
396	Meas/Reg Station Expenses - Direct	820-D 2,678	7	1,421	492	15	150	594
397	Purification Expense	821 71	0	42	14	0	4	11
398	Subtotal - Operations Expenses		547	135,046	41,443	1,653	7,754	5,310
399	Maint. of Reservoirs and Wells	832 18,020	52	12,757	3,907	157	722	426
400	Maint. of Compressor Station Equipment	834 -	-	-	-	-	-	-
401	Subtotal - Maint. Expenses		52	12,757	3,907	157	722	426
402	Subtotal - Production Expense		599	147,803	45,350	1,809	8,476	5,736

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1 General	Schedule 2 Residential	Schedule 3 Basic Firm	Schedule 27 Residential Heating	Schedule 41 Non-Residential	Schedule 42 Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION	ACCOUNT	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
444	OPERATING AND MAINTENANCE EXPENSES								
446	CUSTOMER ACCOUNTS AND SERVICE EXPENSE								
448	Customer Accounts Expense								
450	Supervision	901	191,418	2,055	170,600	14,463	1,885	1,753	662
451	Meter Reading Expenses	902	92,310	991	82,270	6,975	909	845	319
452	Customer Records & Collection Expense	903	1,352,106	14,514	1,205,056	102,164	13,316	12,382	4,674
453	Customer Records & Collection Expense - Dir	903-D	30,596	-	-	-	-	7,186	23,409
454	Uncollectible Accounts	904	-	-	-	-	-	-	-
455	Subtotal - Customer Accounts Expense		1,666,430	17,560	1,457,927	123,603	16,110	22,166	29,064
456	Customer Service & Information Expense								
458	Supervision	907	-	-	-	-	-	-	-
459	Customer Assistance Expenses	908	148,464	1,067	89,168	24,264	838	9,861	23,266
460	Customer Assistance Expenses - Direct	908-D	6,451	-	-	-	-	1,515	4,936
461	Information, Instructional Advertising	909	91,122	991	82,418	6,663	868	133	50
462	Misc Demand Serv & Inform Expen	910	17,581	191	15,902	1,286	168	26	10
463	Subtotal - Customer Service & Information Exp		263,619	2,249	187,488	32,212	1,874	11,534	28,262
464	Sales Expense								
466	Supervision	911	17,408	189	15,762	1,258	164	25	9
467	Demonstrating & Selling Expenses	912	71,442	777	64,718	5,136	669	102	39
468	Advertising Expenses	913	7,794	85	7,049	570	74	11	4
469	Miscellaneous Sales Expenses	916	-	-	-	-	-	-	-
470	Subtotal - Sales Expense		96,644	1,051	87,530	6,964	908	139	52
471	ACCOUNTS AND SERVICE EXPENSE								
472	ADMINISTRATIVE AND GENERAL EXPENSE								
474	Office Supplies & Expenses	921	4,815,274	45,161	3,845,347	599,885	43,217	97,315	184,350
477	Office Supplies & Expenses - Direct	921-D	119,309	310	64,508	22,334	665	7,029	24,464
478	Admin Expenses Transferred-Credit	922	(864,283)	(7,309)	(675,321)	(119,078)	(7,575)	(20,639)	(34,360)
479	Property Insurance	924	-	-	-	-	-	-	-
480	Injuries and Damages	925	-	-	-	-	-	-	-
481	Employee Pensions and Benefits	926	353,703	2,991	276,372	48,732	3,100	8,446	14,062
482	Miscellaneous General Expenses	930	910	6	667	164	8	28	37
483	Rents	931	-	-	-	-	-	-	-
484	Maintenance of General Plant	935	212,616	1,103	153,189	40,240	1,991	7,362	8,731
485	Subtotal - Administrative and General Expense		4,637,530	42,261	3,664,761	592,277	41,406	99,542	197,284
486	ADMINISTRATIVE AND GENERAL EXPENSE		10,936,388	92,492	8,545,325	1,506,775	95,849	261,160	434,787

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
	ACCOUNT	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.	
1	ACCOUNT DESCRIPTION	Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport	
488								
489								
490	K REVENUE REQUIREMENT SUMMARY							
491								
492	PLANT IN SERVICE							
493	Intangible Plant	12,189,448	84,206	9,127,167	2,188,911	162,265	291,693	335,205
494	Production Plant	9,884,853	28,278	6,997,669	2,143,184	85,852	396,228	233,642
495	Storage Plant	8,682,698	26,156	6,131,331	1,945,640	67,160	363,963	148,448
496	Transmission Plant	19,675,586	56,146	13,528,563	4,218,180	159,558	849,518	863,621
497	Distribution Plant	272,635,197	1,501,554	197,328,085	50,530,153	2,599,184	9,155,169	11,521,051
498	General Plant	24,138,283	127,387	17,422,897	4,551,222	225,360	828,630	982,787
499	Subtotal - Plant in Service	347,206,064	1,823,727	250,535,713	65,577,290	3,299,379	11,885,200	14,084,754
500								
501	ACCUMULATED DEPRECIATION							
502	Intangible Plant	(7,140,269)	(58,022)	(5,489,270)	(1,233,299)	(114,974)	(116,854)	(127,851)
503	Production Plant	(5,249,415)	(15,017)	(3,716,157)	(1,138,152)	(45,592)	(210,419)	(124,077)
504	Storage Plant	(3,136,766)	(9,449)	(2,215,043)	(702,894)	(24,263)	(131,487)	(53,629)
505	Transmission Plant	(5,239,361)	(14,985)	(3,700,051)	(1,134,898)	(45,250)	(211,383)	(132,793)
506	Distribution Plant	(110,420,687)	(636,020)	(80,810,606)	(20,183,861)	(1,092,019)	(3,523,078)	(4,175,103)
507	General Plant	(5,714,597)	(31,037)	(4,137,249)	(1,070,641)	(53,065)	(193,309)	(229,297)
508	Subtotal - Accumulated Depreciation	(136,901,095)	(764,530)	(100,068,376)	(25,463,744)	(1,375,163)	(4,386,531)	(4,842,750)
509								
510	OTHER RATEBASE ITEMS	(23,826,026)	(128,462)	(17,416,354)	(4,499,089)	(228,544)	(789,105)	(764,471)
511								
512	TOTAL RATEBASE	186,478,943	930,734	133,050,982	35,614,457	1,695,672	6,709,564	8,477,533
513								
514	RETURN ON RATEBASE	14,226,464	71,006	10,150,449	2,717,024	129,363	511,872	646,750
515								
516	EXPENSES							
517	Production Expenses	361,399	1,031	254,170	78,039	3,109	14,663	10,387
518	Storage Expense	321,081	970	226,201	72,037	2,472	13,668	5,734
519	Transmission Expenses	155,022	442	106,590	33,235	1,257	6,693	6,804
520	Distribution Expenses	4,986,651	35,240	3,683,346	863,496	42,436	146,088	216,046
521	Customer Accounts Expense	2,389,851	25,309	2,099,257	181,979	23,724	28,263	31,319
522	Customer Service & Information Expense	646,080	5,951	495,800	71,356	5,038	20,133	47,803
523	Sales Expense	188,260	2,048	170,462	13,603	1,773	271	102
524	Administrative and General Expense	9,085,605	78,128	7,103,896	1,240,354	81,585	209,877	371,765
525	Depreciation and Amortization Expense	9,563,551	53,404	6,961,889	1,771,671	91,321	314,077	371,190
526	Taxes Other Than Income & Rev	5,171,841	29,647	3,778,789	936,739	48,698	168,967	209,001
527	Income and Revenue Taxes	1,074,020	7,188	808,296	174,494	10,753	31,371	41,918
528	Subtotal - Expenses	33,943,362	239,358	25,688,696	5,437,002	312,165	954,071	1,312,069

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Allocation : Grand Total

	FERC		Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
	ACCOUNT	ACCOUNT BALANCE	General	Residential	Basic Firm	Residential Heating	Non-Residential	Lg. Vol. Non-Res.
1	ACCOUNT DESCRIPTION		Sales Service	Sales Service	Sales Service	Dry Out	Sales & Transport	Sales and Transport
529								
530	REVENUE	41,876,318	208,202	28,107,223	8,704,282	197,662	1,981,307	2,677,641
531								
532	NET INCOME	7,932,956	(31,156)	2,418,527	3,267,280	(114,503)	1,027,236	1,365,572
533								
534	REVENUE EXCESS (DEFICIENCY)	(6,293,508)	(102,161)	(7,731,922)	550,256	(243,866)	515,363	718,822
535								
536	REVENUE GROSS UP							
537	Federal Income Tax	1,672,958	21,158	1,601,295	-	50,505	-	-
538	Revenue Tax	336,804.00	4,260	322,377	-	10,168	-	-
539	Uncollectible	8,773.53	111	8,398	-	265	-	-
540	Subtotal - Revenue Gross Up	2,018,535	25,528	1,932,069	-	60,938	-	-
541								
542	GROSS REVENUE EXCESS (DEFICIENCY)	(8,312,043)	(127,690)	(9,663,991)	550,256	(304,803)	515,363	718,822
543								
544	TOTAL REVENUE REQUIREMENT	50,188,361	335,892	37,771,215	8,154,027	502,465	1,465,943	1,958,820

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Summary of Cost of Service Study Results

	ACCOUNT BALANCE	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
		General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
1 PLANT IN SERVICE							
2 Intangible Plant	12,189,448	84,206	9,127,167	2,188,911	162,265	291,693	335,205
3 Production Plant	9,884,853	28,278	6,997,669	2,143,184	85,852	396,228	233,642
4 Storgae Plant	8,682,698	26,156	6,131,331	1,945,640	67,160	363,963	148,448
5 Transmission Plant	19,675,586	56,146	13,528,563	4,218,180	159,558	849,518	863,621
6 Distribution Plant	272,635,197	1,501,554	197,328,085	50,530,153	2,599,184	9,155,169	11,521,051
7 General Plant	24,138,283	127,387	17,422,897	4,551,222	225,360	828,630	982,787
8 Subtotal - Plant in Service	347,206,064	1,823,727	250,535,713	65,577,290	3,299,379	11,885,200	14,084,754
9 ACCUMULATED DEPRECIATION							
10 Intangible Plant	(7,140,269)	(58,022)	(5,489,270)	(1,233,299)	(114,974)	(116,854)	(127,851)
11 Production Plant	(5,249,415)	(15,017)	(3,716,157)	(1,138,152)	(45,592)	(210,419)	(124,077)
12 Storage Plant	(3,136,766)	(9,449)	(2,215,043)	(702,894)	(24,263)	(131,487)	(53,629)
13 Transmission Plant	(5,239,361)	(14,985)	(3,700,051)	(1,134,898)	(45,250)	(211,383)	(132,793)
14 Distribution Plant	(110,420,687)	(636,020)	(80,810,606)	(20,183,861)	(1,092,019)	(3,523,078)	(4,175,103)
15 General Plant	(5,714,597)	(31,037)	(4,137,249)	(1,070,641)	(53,065)	(193,309)	(229,297)
16 Subtotal - Accumulated Depreciation	(136,901,095)	(764,530)	(100,068,376)	(25,463,744)	(1,375,163)	(4,386,531)	(4,842,750)
17 OTHER RATEBASE ITEMS	(23,826,026)	(128,462)	(17,416,354)	(4,499,089)	(228,544)	(789,105)	(764,471)
18 TOTAL RATEBASE	186,478,943	930,734	133,050,982	35,614,457	1,695,672	6,709,564	8,477,533
19 EXPENSES							
20 Production Expenses	361,399	1,031	254,170	78,039	3,109	14,663	10,387
21 Storage Expenses	321,081	970	226,201	72,037	2,472	13,668	5,734
22 Transmission Expenses	155,022	442	106,590	33,235	1,257	6,693	6,804
23 Distribution Expenses	4,986,651	35,240	3,683,346	863,496	42,436	146,088	216,046
24 Demand Accounts Expense	2,389,851	25,309	2,099,257	181,979	23,724	28,263	31,319
25 Demand Service & Information Expense	646,080	5,951	495,800	71,356	5,038	20,133	47,803
26 Sales Expense	188,260	2,048	170,462	13,603	1,773	271	102
27 Administrative and General Expense	9,085,605	78,128	7,103,896	1,240,354	81,585	209,877	371,765
28 Depreciation and Amortization Expense	9,563,551	53,404	6,961,889	1,771,671	91,321	314,077	371,190
29 Taxes Other Than Income & Rev	5,171,841	29,647	3,778,789	936,739	48,698	168,967	209,001
30 Income and Revenue Taxes	1,074,020	7,188	808,296	174,494	10,753	31,371	41,918
31 Subtotal - Expenses	33,943,362	239,358	25,688,696	5,437,002	312,165	954,071	1,312,069
32 REVENUE							
33 Rate Schedule Revenue	41,397,485	205,673	27,765,814	8,598,555	195,261	1,969,924	2,662,258
34 Special Contract Revenue	239,628	1,341	180,971	56,043	1,273	-	-
35 Other Revenue	239,204	1,188	160,437	49,684	1,128	11,383	15,383
36 TOTAL REVENUE	41,876,318	208,202	28,107,223	8,704,282	197,662	1,981,307	2,677,641
37 NET INCOME - Current Rates	7,932,956	(31,156)	2,418,527	3,267,280	(114,503)	1,027,236	1,365,572
38 RATE OF RETURN - Current Rates	4.25%	-3.35%	1.82%	9.17%	-6.75%	15.31%	16.11%

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Summary of Cost of Service Study Results

		Schedule 1 General Sales Service	Schedule 2 Residential Sales Service	Schedule 3 Basic Firm Sales Service	Schedule 27 Residential Heating Dry Out	Schedule 41 Non-Residential Sales & Transport	Schedule 42 Lg. Vol. Non-Res. Sales and Transport
REVENUE REQUIREMENT SUMMARY	ACCOUNT BALANCE						
39 REVENUE REQUIREMENT AT EQUAL RATES OF RETURN							
40 REQUIRED RATE OF RETURN	7.6290%	7.6290%	7.6290%	7.6290%	7.6290%	7.6290%	7.6290%
41 Required Operating Income	14,226,464	71,006	10,150,449	2,717,024	129,363	511,872	646,750
42 REVENUE GROSS UP							
43 Federal Income Tax	1,672,958	21,158	1,601,295	-	50,505	-	-
44 Revenue Tax	336,804	4,260	322,377	-	10,168	-	-
45 Uncollectible	8,774	111	8,398	-	265	-	-
46 Subtotal - Revenue Gross Up	2,018,535	25,528	1,932,069	-	60,938	-	-
47 TOTAL REVENUE REQUIREMENT [lines 31+41+46]	50,188,361	335,892	37,771,215	8,154,027	502,465	1,465,943	1,958,820
48 REVENUE EXCESS (DEFICIENCY) [line 36-line 47]	(8,312,043)	(127,690)	(9,663,991)	550,256	(304,803)	515,363	718,822
49 RATE SCHEDULE REVENUE AS PROPOSED							
50 Step 1							
51 System Average Increase to Margin	20.08%						
52 Multiple of System Average Increase to Class		2.25	1.03	0.90	2.50	0.90	0.85
53 Percent Increase to Class Revenue		45.18%	20.73%	18.07%	50.20%	18.07%	17.07%
54 Increase Step 1	2,555,098	92,917		1,553,824	98,014	355,980	454,363
55 Step 2							
56 Remainder allocated on Current Revenue (ln 33)	27,765,814		27,765,814				
57 Increase Step 2	5,756,945		5,756,945				
58 PROPOSED RATE REVENUE INCREASE	8,312,043	92,917	5,756,945	1,553,824	98,014	355,980	454,363
59 Rate Schedule Revenue	49,709,529	298,590	33,522,760	10,152,378	293,275	2,325,904	3,116,621
60 Special Contract Revenue	239,628	1,341	180,971	56,043	1,273	-	-
61 Other Revenue	239,204	1,188	160,437	49,684	1,128	11,383	15,383
62 PROPOSED REVENUE	50,188,361	301,119	33,864,169	10,258,106	295,676	2,337,287	3,132,004
63 CURRENT REVENUE TO COST RATIO	0.83	0.62	0.74	1.07	0.39	1.35	1.37
64 PARITY RATIO AT CURRENT RATES	1.00	0.74	0.89	1.28	0.47	1.62	1.64
65 PROPOSED REVENUE TO COST RATIO	1.00	0.90	0.90	1.26	0.59	1.59	1.60

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Exhibit____(RJA-3)
Page 1 of 3

Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

		<u>Functional Rate Base</u>						
Line	Description	TOTAL	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
			General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
1	Storage							
2	Demand	\$ 17,758,967	\$ 51,638	\$ 12,562,202	\$ 3,890,377	\$ 149,014	\$ 721,942	\$ 383,794
3	Energy	\$ 1,832,015	\$ 4,825	\$ 1,072,446	\$ 354,161	\$ 11,895	\$ 98,611	\$ 290,077
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Subtotal	\$ 19,590,983	\$ 56,462	\$ 13,634,648	\$ 4,244,539	\$ 160,909	\$ 820,553	\$ 673,871
6	Transmission							
7	Demand	\$ 6,654,297	\$ 18,900	\$ 4,321,680	\$ 1,396,299	\$ 46,780	\$ 325,876	\$ 544,762
8	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Subtotal	\$ 6,654,297	\$ 18,900	\$ 4,321,680	\$ 1,396,299	\$ 46,780	\$ 325,876	\$ 544,762
11	Distribution							
12	Demand	\$ 106,439,299	\$ 309,334	\$ 70,658,184	\$ 22,846,568	\$ 764,448	\$ 5,107,041	\$ 6,753,725
13	Energy	\$ (82)	\$ (0)	\$ (43)	\$ (15)	\$ (0)	\$ (5)	\$ (18)
14	Customer	\$ 53,794,445	\$ 546,037	\$ 44,436,514	\$ 7,127,067	\$ 723,535	\$ 456,099	\$ 505,193
15	Subtotal	\$ 160,233,663	\$ 855,371	\$ 115,094,654	\$ 29,973,620	\$ 1,487,982	\$ 5,563,135	\$ 7,258,900
16	Total							
17	Demand	\$ 130,852,564	\$ 379,872	\$ 87,542,066	\$ 28,133,244	\$ 960,242	\$ 6,154,858	\$ 7,682,281
18	Energy	\$ 1,831,934	\$ 4,824	\$ 1,072,402	\$ 354,146	\$ 11,895	\$ 98,607	\$ 290,059
19	Customer	\$ 53,794,445	\$ 546,037	\$ 44,436,514	\$ 7,127,067	\$ 723,535	\$ 456,099	\$ 505,193
20	Total Rate Base	\$ 186,478,943	\$ 930,734	\$ 133,050,982	\$ 35,614,457	\$ 1,695,672	\$ 6,709,564	\$ 8,477,533

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Exhibit____(RJA-3)
Page 2 of 3

Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

		<u>Functional Revenue Requirement</u>						
Line	Description	TOTAL	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42
			General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport
1	Storage							
2	Demand	\$ 3,752,984	\$ 12,459	\$ 2,693,250	\$ 788,490	\$ 34,817	\$ 146,578	\$ 77,390
3	Energy	\$ 163,721	\$ 500	\$ 98,226	\$ 30,297	\$ 1,222	\$ 8,450	\$ 25,027
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Subtotal	\$ 3,916,705	\$ 12,959	\$ 2,791,476	\$ 818,786	\$ 36,039	\$ 155,029	\$ 102,416
6	Transmission							
7	Demand	\$ 911,138	\$ 2,962	\$ 603,481	\$ 183,185	\$ 7,289	\$ 42,753	\$ 71,469
8	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Subtotal	\$ 911,138	\$ 2,962	\$ 603,481	\$ 183,185	\$ 7,289	\$ 42,753	\$ 71,469
11	Distribution							
12	Demand	\$ 19,416,675	\$ 64,310	\$ 13,149,076	\$ 4,005,278	\$ 158,058	\$ 891,610	\$ 1,148,344
13	Energy	\$ 656	\$ 2	\$ 359	\$ 116	\$ 4	\$ 35	\$ 140
14	Customer	\$ 25,943,186	\$ 255,660	\$ 21,226,821	\$ 3,146,662	\$ 301,075	\$ 376,517	\$ 636,451
15	Subtotal	\$ 45,360,518	\$ 319,971	\$ 34,376,257	\$ 7,152,055	\$ 459,137	\$ 1,268,162	\$ 1,784,934
16	Total							
17	Demand	\$ 24,080,798	\$ 79,731	\$ 16,445,808	\$ 4,976,953	\$ 200,163	\$ 1,080,941	\$ 1,297,202
18	Energy	\$ 164,378	\$ 501	\$ 98,585	\$ 30,412	\$ 1,227	\$ 8,486	\$ 25,167
19	Customer	\$ 25,943,186	\$ 255,660	\$ 21,226,821	\$ 3,146,662	\$ 301,075	\$ 376,517	\$ 636,451
20	Total Revenue Requirement	\$ 50,188,361	\$ 335,892	\$ 37,771,215	\$ 8,154,027	\$ 502,465	\$ 1,465,943	\$ 1,958,820

Northwest Natural Gas Company
12 Months Ended September 30, 2018

Exhibit____(RJA-3)
Page 3 of 3

Functionalized and Classified Rate Base and Revenue Requirement, and Unit Costs by Customer Class

		<u>Unit Costs</u>							
Line	Description	TOTAL	Schedule 1	Schedule 2	Schedule 3	Schedule 27	Schedule 41	Schedule 42	
			General Sales Service	Residential Sales Service	Basic Firm Sales Service	Residential Heating Dry Out	Non-Residential Sales & Transport	Lg. Vol. Non-Res. Sales and Transport	
1	Storage								
2	Demand	\$ 0.33856	\$ 0.38298	\$ 0.35317	\$ 0.32583	\$ 0.41681	\$ 0.28320	\$ 0.19082	
3	Energy	\$ 0.00173	\$ 0.00207	\$ 0.00196	\$ 0.00174	\$ 0.00236	\$ 0.00159	\$ 0.00119	
4	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	Transmission								
6	Demand	\$ 0.08220	\$ 0.09105	\$ 0.07914	\$ 0.07570	\$ 0.08726	\$ 0.08260	\$ 0.17623	
7	Energy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
8	Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	Distribution								
10	Demand	\$ 1.75161	\$ 1.97683	\$ 1.72426	\$ 1.65513	\$ 1.89219	\$ 1.72262	\$ 2.83154	
11	Energy	\$ 0.00001	\$ 0.00001	\$ 0.00001	\$ 0.00001	\$ 0.00001	\$ 0.00001	\$ 0.00001	
12	Customer	\$ 26.20	\$ 23.74	\$ 23.70	\$ 43.45	\$ 31.90	\$ 261.29	\$ 1,169.95	
13	Total								
14	Demand (per peak day therm per month)	\$ 2.17236	\$ 2.45086	\$ 2.15656	\$ 2.05666	\$ 2.39626	\$ 2.08842	\$ 3.19859	
15	Energy (per therm)	\$ 0.00174	\$ 0.00208	\$ 0.00196	\$ 0.00175	\$ 0.00237	\$ 0.00160	\$ 0.00120	
16	Customer (per customer per month)	\$ 26.20	\$ 23.74	\$ 23.70	\$ 43.45	\$ 31.90	\$ 261.29	\$ 1,169.95	
17	BILLING DETERMINANTS								
18	Demand	Design_Day	923,755	2,711	635,495	201,660	6,961	43,132	33,796
19	Energy	Throughput	94,596,549	241,034	50,173,169	17,370,933	517,111	5,299,750	20,994,553
20	Customer	Cust_Average	82,527	897	74,644	6,034	787	120	45

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ALLOCATORS

1 A FUNCTIONALIZATION FACTORS

2	Supply
3	Storage
4	Transmission
5	Distribution

TOTAL		Storage	Transmission	Distribution	Function 4	Function 5	Function 6
0							
1		1.00					
1			1.00				
1				1.00			

23 B CLASSIFICATION FACTORS

25	Demand
26	Commodity
27	Customer

TOTAL		Demand	Energy	Customer
1		1.00		
1			1.00	
1				1.00

44 C ALLOCATION FACTORS

46	
47	Design_Day
48	Design_Day<4"
49	Design_Day_exTrans
50	Peak_Average
51	Peak_Average<4"
52	Load Factor
53	
54	
55	Throughput
56	Throughput<4"
57	Firm_Throughput
58	Firm_Sales_Thrupt
59	Incremental_Winter_Sales
60	Winter_Throughput
61	
62	Cust_Average
63	C&I_Cust
64	
65	Margin
66	SC_Revenue_Credit
67	
68	Service_Invest
69	Meter_Invest
70	
71	Write-offs_904
72	CUST-901_902_903
73	CUST-908
74	CUST-912
75	
76	D-820
77	D-870
78	D-903
79	D-908
80	D-921

		GeneralSales	ServicidentialSales	Servic FirmSales	Serviential Heating	DridentialSales & Tran-Res.	Sales and T
0							
923,755	2,711	635,495	201,660	6,961	43,132	33,796	
900,045	2,711	635,495	201,660	6,961	39,510	13,709	
899,936	2,711	635,495	201,660	6,961	37,724	15,386	
1	0.003	0.649	0.210	0.007	0.049	0.082	
1	0.003	0.683	0.221	0.007	0.047	0.039	
	0.24	0.22	0.24	0.20	0.34	0.71	
0							
0							
94,596,549	241,034	50,173,169	17,370,933	517,111	5,299,750	20,994,553	
81,874,116	241,034	50,173,169	17,370,933	517,111	4,513,059	9,058,812	
82,368,969	241,034	50,173,169	17,370,933	517,111	5,299,750	8,766,973	
75,303,249	241,034	50,173,169	17,370,933	517,111	4,336,315	2,664,688	
33,760,565	96,580	23,899,726	7,319,795	293,218	1,353,270	797,976	
59,527,712	156,769	34,846,994	11,507,769	386,507	3,204,181	9,425,493	
0							
82,527	897	74,644	6,034	787	120	45	
7,023	37	0	6,034	787	120	45	
0							
41,397,485	205,673	27,765,814	8,598,555	195,261	1,969,924	2,662,258	
36,765,303	205,673	27,765,814	8,598,555	195,261			
0							
204,929,184	2,148,564	173,273,298	25,052,459	3,226,442	655,026	573,396	
20,480,813	191,640	15,969,994	3,211,556	163,844	430,653	513,128	
0							
97,345	1,024	82,364	12,136	1,589	212	20	
2,410,928	25,880	2,148,724	182,168	23,743	22,078	8,335	
278,562	2,002	167,306	45,526	1,572	18,502	43,654	
407,174	4,430	368,851	29,274	3,815	583	220	
0							
2,678	7	1,421	492	15	150	594	
198,387	485	100,863	34,921	1,040	11,095	49,985	
30,596	0	0	0	0	7,186	23,409	
6,451	0	0	0	0	1,515	4,936	
119,309	309.90	64,507.54	22,333.77	664.85	7,029.48	24,463.53	

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
2										
3	A PLANT IN SERVICE									
4										
5	Intangible Plant									
6	Organizational Expense	301.0	322		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
7	Franchise & Consents	302.0	125		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
8	Misc. Intangible Plant - Software	303.1	8,039,935		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
9	Misc. Intangible Plant - CIS	303.2	3,610,056			Distribution	Customer			Cust_Average
10	Misc. Intang. Plant - Com.-Ind. Billing	303.3	462,800			Distribution	Customer			C&I_Cust
11	Misc. Intangible Plant - CRMS	303.4	76,211			Distribution	Customer			Cust_Average
12	Subtotal - Intangible Plant		12,189,448							
13										
14	Storage Plant									
15	Land and Land Rights	350.0	22,525			Storage	Demand	Incremental_Winter_Sales		
16	Structures and Improvements	351.0	802,930			Storage	Demand	Incremental_Winter_Sales		
17	Wells-Well Equipment	352.0	4,133,258			Storage	Demand	Incremental_Winter_Sales		
18	Lines	353.0	684,332			Storage	Demand	Incremental_Winter_Sales		
19	Compressor Station Equipment - Other	354.0	3,266,933			Storage	Demand	Incremental_Winter_Sales		
20	M&R Equipment-Meters & Gauges	355.0	771,910			Storage	Demand	Incremental_Winter_Sales		
21	Purification Equipment	356.0	32,995			Storage	Demand	Incremental_Winter_Sales		
22	Other Equipment	357.0	169,969			Storage	Demand	Incremental_Winter_Sales		
23	Subtotal - Storage Plant		9,884,853	Storage_Plant						
24										
25	Liquified Natural Gas Plant									
26	Land and Land Rights	360.0	75,736			Storage	Demand	Design_Day_exTrans		
27	Structures and Improvements	361.0	1,983,612			Storage	Demand	Design_Day_exTrans		
28	Gas Holders	362.0	1,217,452			Storage	Demand	Design_Day_exTrans		
29	Liquefaction Equipment	363.1	1,892,172			Storage	Demand	Design_Day_exTrans		
30	Vaporizing Equipment	363.2	1,316,843			Storage	Demand	Design_Day_exTrans		
31	Compressor Equipment	363.3	474,805			Storage	Demand	Design_Day_exTrans		
32	Measuring & Regulating Equipment	363.4	1,297,132			Storage	Demand	Design_Day_exTrans		
33	CNG Refueling Facilities	363.5	342,050			Storage	Demand	Design_Day_exTrans		
34	LNG Refueling Facilities	363.6	82,895			Storage	Demand	Design_Day_exTrans		
35	Subtotal - LNG Plant		8,682,698	Storage_Plant						
36										
37	Transmission Plant									
38	Land & Land Rights	365.0	0							
39	Structures & Improvements	366.0	0							
40	Transmission Mains	367.0	6,844,638			Transmission	Demand	Peak_Average		
41	Storage Transmission Mains	367.2	12,830,948			Storage	Demand	Incremental_Winter_Sales		
42	Compressor Station Equipment	368.0	0							
43	M&R Station Equipment	369.0	0							
44	Subtotal - Transmission Plant		19,675,586	Trans_Plant						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
45	Distribution Plant									
47	Land	374.1	10,389		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
48	Land Rights	374.2	27,679		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
49	Structures and Improvements	375.0	1,366,086		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
50	Mains < 4"	376.11	81,868,168	Mains_Plant		Distribution	Demand	Peak_Average<4"		
51	Mains 4" & >	376.12	88,784,104	Mains_Plant		Distribution	Demand	Peak_Average		
52	Meas. & Reg. Station Equip.- Gen.	378.0	2,679,542			Distribution	Demand	Peak_Average<4"		
53	Meas. & Reg. Station Equip.- City Gate	379.0	1,271,773			Distribution	Demand	Peak_Average		
54	Services	380.0	71,685,986			Distribution	Customer			Service_Invest
55	Meters	381.0	10,827,887			Distribution	Customer			Meter_Invest
56	ERTs	381.2	6,833,755			Distribution	Customer			Meter_Invest
57	Meter Installations	382.0	6,222,506	Installs		Distribution	Customer			Meter_Invest
58	ERT Installations	382.2	931,966	Installs		Distribution	Customer			Meter_Invest
59	House Regulators	383.0	98,727			Distribution	Customer			Meter_Invest
60	Calorimeters @ Gate Stations	387.2	26,630			Distribution	Commodity		Throughput	
61	Subtotal - Distribution Plant		272,635,197	Dist_Plant						
62										
63	General Plant									
64	Land	389.0	1,971,164		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
65	Structures and Improvements	390.0	5,928,241		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
66	Source Control Plant	390.1	2,160,090		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
67	Office Furniture and Equipment	391.1	1,282,340		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
68	Computers	391.2	3,303,368		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
69	Transportation Equipment	392.0	4,794,966		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
70	Stores Equipment	393.0	13,385		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
71	Tools - Shop & Garage Equip.	394.0	1,362,359		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
72	Laboratory Equipment	395.0	7,656		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
73	Power Operated Equipment	396.0	1,173,343		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
74	Communications Equipment	397.0	1,589,885		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
75	Communications Equipment - ERTs	397.3	530,434			Distribution	Customer			Meter_Invest
76	Miscellaneous Equipment	398.0	21,052		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
77	RWIP		0							
78	Subtotal - General Plant		24,138,283							
79										
80	TOTAL PLANT IN SERVICE		347,206,064	Plant						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
81										
82	B ACCUMULATED DEPRECIATION									
83										
84	Intangible Plant									
85	Organizational Expense	301.0	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
86	Franchise & Consents	302.0	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
87	Misc. Intangible Plant - Software	303.1	(2,991,203)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
88	Misc. Intangible Plant - CIS	303.2	(3,610,056)			Distribution	Customer			Cust_Average
89	Misc. Intang. Plant - Com.-Ind. Billing	303.3	(462,800)			Distribution	Customer			C&I_Cust
90	Misc. Intangible Plant - CRMS	303.4	(76,211)			Distribution	Customer			Cust_Average
91	Subtotal - Intangible Plant		(7,140,269)							
92										
93	Storage Plant									
94	Land and Land Rights	350.0	(3,036)			Storage	Demand	Incremental_Winter_Sales		
95	Structures and Improvements	351.0	(294,086)			Storage	Demand	Incremental_Winter_Sales		
96	Wells-Well Equipment	352.0	(2,047,558)			Storage	Demand	Incremental_Winter_Sales		
97	Lines	353.0	(334,465)			Storage	Demand	Incremental_Winter_Sales		
98	Compressor Station Equipment - Other	354.0	(1,973,764)			Storage	Demand	Incremental_Winter_Sales		
99	M&R Equipment-Meters & Gauges	355.0	(481,810)			Storage	Demand	Incremental_Winter_Sales		
100	Purification Equipment	356.0	(24,420)			Storage	Demand	Incremental_Winter_Sales		
101	Other Equipment	357.0	(90,275)			Storage	Demand	Incremental_Winter_Sales		
102	Subtotal - Storage Plant		(5,249,415)							
103										
104	Liquified Natural Gas Plant									
105	Land and Land Rights	360.0	0			Storage	Demand	Design_Day_exTrans		
106	Structures and Improvements	361.0	(519,537)			Storage	Demand	Design_Day_exTrans		
107	Gas Holders	362.0	(849,001)			Storage	Demand	Design_Day_exTrans		
108	Liquefaction Equipment	363.1	(1,019,009)			Storage	Demand	Design_Day_exTrans		
109	Vaporizing Equipment	363.2	(339,211)			Storage	Demand	Design_Day_exTrans		
110	Compressor Equipment	363.3	(84,579)			Storage	Demand	Design_Day_exTrans		
111	Measuring & Regulating Equipment	363.4	(85,572)			Storage	Demand	Design_Day_exTrans		
112	CNG Refueling Facilities	363.5	(156,962)			Storage	Demand	Design_Day_exTrans		
113	LNG Refueling Facilities	363.6	(82,895)			Storage	Demand	Design_Day_exTrans		
114	Subtotal - LNG Plant		(3,136,766)							
115										
116	Transmission Plant									
117	Land & Land Rights	365.0	0							
118	Structures & Improvements	366.0	0							
119	Transmission Mains	367.0	(153,770)			Transmission	Demand	Peak_Average		
120	Storage Transmission Mains	367.2	(5,085,591)			Storage	Demand	Incremental_Winter_Sales		
121	Compressor Station Equipment	368.0	0							
122	M&R Station Equipment	369.0	0							
123	Subtotal - Transmission Plant		(5,239,361)							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS	
124	Distribution Plant										
126	Land	374.1	0		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	
127	Land Rights	374.2	(23,078)		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	
128	Structures and Improvements	375.0	(38,405)		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	
129	Mains < 4"	376.1	(38,152,922)			Distribution	Demand	Peak_Average<4"			
130	Mains 4" & >	376.1	(27,819,317)			Distribution	Demand	Peak_Average			
131	Meas. & Reg. Station Equip.- Gen.	378.0	(895,710)			Distribution	Demand	Peak_Average<4"			
132	Meas. & Reg. Station Equip.- City Gate	379.0	(760,463)			Distribution	Demand	Peak_Average			
133	Services	380.0	(33,607,645)			Distribution	Customer			Service_Invest	
134	Meters	381.0	(2,761,939)			Distribution	Customer			Meter_Invest	
135	ERTs	381.2	(4,370,382)			Distribution	Customer			Meter_Invest	
136	Meter Installations	382.0	(1,273,615)			Distribution	Customer			Meter_Invest	
137	ERT Installations	382.2	(680,212)			Distribution	Customer			Meter_Invest	
138	House Regulators	383.0	(10,370)			Distribution	Customer			Meter_Invest	
139	Calorimeters @ Gate Stations	387.2	(26,630)			Distribution	Commodity		Throughput		
140	Subtotal - Distribution Plant		(110,420,687)								
141	General Plant										
143	Land	389.0	(80,061)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
144	Structures and Improvements	390.0	(995,214)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
145	Source Control Plant	390.1	(506,965)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
146	Office Furniture and Equipment	391.1	(946,077)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
147	Computers	391.2	(1,969,056)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
148	Transportation Equipment	392.0	(1,129,774)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
149	Stores Equipment	393.0	(13,385)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
150	Tools - Shop & Garage Equip.	394.0	(495,765)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
151	Laboratory Equipment	395.0	(7,656)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
152	Power Operated Equipment	396.0	(310,407)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
153	Communications Equipment	397.0	(390,114)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
154	Communications Equipment - ERTs	397.3	(336,174)			Distribution	Customer			Meter_Invest	
155	Miscellaneous Equipment	398.0	(20,094)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
156	RWIP		1,486,146		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	
157	Subtotal - General Plant		(5,714,597)								
158	TOTAL ACCUMULATED DEPRECIATION										
159			(136,901,095)								

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
C OTHER RATEBASE ITEMS									
Storage Gas		1,832,015			Storage	Commodity		Winter_Throughput	
Customer Advances		(718,437)		Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
Leashold Improvements		23,593		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
Deferred Taxes		(37,774,390)		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
Working Capital		12,717,540		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
Other		93,653		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
Subtotal - Other Ratebase Items		(23,826,026)							
TOTAL RATEBASE		169,330,782							
D OPERATING AND MAINTENANCE EXPENSES									
Underground Storage Expense									
Wells Expense	816.0	30,403			Storage	Demand	Incremental_Winter_Sales		
Compressor Station Expenses	818.0	7,615			Storage	Commodity		Winter_Throughput	
Meas/Reg Station Expenses	820.0	269,604			Storage	Demand	Incremental_Winter_Sales		
Meas/Reg Station Expenses - Direct	820-D	2,678			Storage	Commodity		D-820	
Purification Expense	821.0	2,138			Storage	Commodity		Winter_Throughput	
Subtotal - Operations Expenses		312,438							
Maint. of Reservoirs and Wells	832.0	24,741			Storage	Demand	Incremental_Winter_Sales		
Maint. of Compressor Station Equipment	834.0	24,220			Storage	Demand	Incremental_Winter_Sales		
Subtotal - Maint. Expenses		48,961							
Subtotal - Production Expense		361,399							
Other Storage Expense									
Supervision and Engineering	840.0	11,252			Storage	Demand	Design_Day_exTrans		
Supervision and Engineering - Direct	840-D	6,677			Storage	Demand	Firm_Sales_Thrupt		
Supervision and Engineering	844.0	190,478			Storage	Demand	Design_Day_exTrans		
Supervision and Engineering - Direct	844-D	6,677			Storage	Demand	Firm_Sales_Thrupt		
LNG Fuel Expense - Credit Liquef Costs	845.0	(10,479)			Storage	Demand	Design_Day_exTrans		
Subtotal - Operations Expense		204,604							
		0			Storage	Demand	Design_Day_exTrans		
Supervision and Engineering	847.0	116,477			Storage	Demand	Design_Day_exTrans		
Subtotal - Maintenance Expense		116,477							
Subtotal - Storage Expense		321,081							
Transmission Expenses									
Mains Expense	856.0	136,387		Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant
Subtotal - Operations Expense		136,387							
Maint. of Mains	863.0	18,635		Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant
Subtotal - Maint. Expense		18,635							
Subtotal - Transmission Expense		155,022							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
Distribution Expenses									
Operation Supervision & Engineering	870.0	104,346		Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor
Operation Supervision & Engineering - Direct	870-D	198,387			Distribution	Customer	D-870	D-870	D-870
Distribution Load Dispatching	871.0	0							
Mains and Services Expenses	874.0	1,505,786		Mains&Services	INT_Mains&Services	INT_Mains&Services	INT_Mains&Services	INT_Mains&Services	INT_Mains&Services
Meas. & Reg. Station Expenses	875.0	20,985			Distribution	Demand	Peak_Average<4"		
Meas. & Reg. Station Expenses - City Gate	877.0	43,949			Distribution	Demand	Peak_Average		
Meter & House Regulator Expenses	878.0	670,318		Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators
Customer Installations Expenses	879.0	1,229,188		Installs	INT_Installs	INT_Installs	INT_Installs	INT_Installs	INT_Installs
Other Expenses	880.0	182,681		Dist_O&M	INT_Dist_O&M	INT_Dist_O&M	INT_Dist_O&M	INT_Dist_O&M	INT_Dist_O&M
Rents	881.0	31,096		Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
Subtotal - Operating Expense		3,986,737							
Supervision and Engineering	885.0	345,666		Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor
Maint. of Mains	887.0	167,431		Mains_Plant	INT_Mains_Plant	INT_Mains_Plant	INT_Mains_Plant	INT_Mains_Plant	INT_Mains_Plant
Maint. of Meas. & Reg. Station Expenses-General	889.0	136,348			Distribution	Demand	Peak_Average<4"		
Maint. of Meas. & Reg. Station Expenses-City Gate	891.0	14,444			Distribution	Demand	Peak_Average		
Maint. of Services	892.0	51,255			Distribution	Customer			Service_Invest
Maint. of Meters & House Regulators	893.0	282,484		Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators
Maint. of Other Equipment	894.0	2,286		Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
Subtotal - Maintenance Expense		999,914							
Subtotal - Distribution Expense		4,986,651	Dist_O&M						
OPERATING AND MAINTENANCE EXPENSES									
		5,824,153	O&M						
E CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
Customer Accounts Expense									
Supervision	901.0	191,745			Distribution	Customer			CUST-901_902_903
Meter Reading Expenses	902.0	99,320			Distribution	Customer			CUST-901_902_903
Customer Records & Collection Expense	903.0	1,992,548			Distribution	Customer			CUST-901_902_903
Customer Records & Collection Expense - Direct	903-D	30,596			Distribution	Customer			D-903
Uncollectible Accounts	904.0	75,642			Distribution	Customer			Write-offs_904
Subtotal - Customer Accounts Expense		2,389,851							
Customer Service & Information Expense									
Supervision	907.0	304		908-910	INT_908-910	INT_908-910	INT_908-910	INT_908-910	INT_908-910
Customer Assistance Expenses	908.0	272,111	908-910		Distribution	Customer			CUST-908
Customer Assistance Expenses - Direct	908-D	6,451	908-910		Distribution	Customer			D-908
Information, Instructional Advertising	909.0	339,347	908-910		Distribution	Customer			Cust_Average
Misc Demand Serv & Inform Expen	910.0	27,867	908-910		Distribution	Customer			Cust_Average
Subtotal - Customer Service & Information Expense		646,080							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
246										
247	Sales Expense									
248	Supervision	911.0	18,158		912-913	Distribution	Customer	INT_912-913	INT_912-913	INT_912-913
249	Demonstrating & Selling Expenses	912.0	119,650	912-913		Distribution	Customer			CUST-912
250	Advertising Expenses	913.0	50,451	912-913		Distribution	Customer			Cust_Average
251	Miscellaneous Sales Expenses	916.0	0		912-913	Distribution	Customer	INT_912-913	INT_912-913	INT_912-913
252	Subtotal - Sales Expense		188,260							
253										
254	ACCOUNTS AND SERVICE EXPENSE		3,224,191							
255										
256	F ADMINISTRATIVE AND GENERAL EXPENSE									
257										
258	Office Supplies & Expenses	921.0	7,746,816		Labor	Distribution	Customer	INT_Labor	INT_Labor	INT_Labor
259	Office Supplies & Expenses - Direct	921-D	119,309			Distribution	Customer			D-921
260	Admin Expenses Transferred-Credit	922.0	(2,526,442)		Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
261	Property Insurance	924.0	392,078		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
262	Injuries and Damages	925.0	30,014		Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
263	Employee Pensions and Benefits	926.0	1,999,762		Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
264	Miscellaneous General Expenses	930.0	361,745		O&M	INT_O&M	INT_O&M	INT_O&M	INT_O&M	INT_O&M
265	Rents	931.0	529,184		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
266	Maintenance of General Plant	935.0	433,138		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
267	Subtotal - Administrative and General Expense		9,085,605							
268										
269	ADMINISTRATIVE AND GENERAL EXPENSE		9,085,605							
270										
271	G DEPRECIATION AND AMORTIZATION EXPENSE									
272										
273	Intangible Plant									
274	Organizational Expense	301.0	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
275	Franchise & Consents	302.0	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
276	Misc. Intangible Plant - Software	303.1	545,108		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
277	Misc. Intangible Plant - CIS	303.2	0			Distribution	Customer			Cust_Average
278	Misc. Intang. Plant - Com.-Ind. Billing	303.3	0			Distribution	Customer			C&I_Cust
279	Misc. Intangible Plant - CRMS	303.4	0			Distribution	Customer			Cust_Average
280	Subtotal - Intangible Plant		545,108							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
281										
282	Storage Plant									
283	Land and Land Rights	350.0	163			Storage	Demand	Incremental_Winter_Sales		
284	Structures and Improvements	351.0	12,044			Storage	Demand	Incremental_Winter_Sales		
285	Wells-Well Equipment	352.0	64,909			Storage	Demand	Incremental_Winter_Sales		
286	Lines	353.0	14,097			Storage	Demand	Incremental_Winter_Sales		
287	Compressor Station Equipment - Other	354.0	57,876			Storage	Demand	Incremental_Winter_Sales		
288	M&R Equipment-Meters & Gauges	355.0	17,522			Storage	Demand	Incremental_Winter_Sales		
289	Purification Equipment	356.0	452			Storage	Demand	Incremental_Winter_Sales		
290	Other Equipment	357.0	3,688			Storage	Demand	Incremental_Winter_Sales		
291	Subtotal - Storage Plant		170,753							
292										
293	Liquified Natural Gas Plant									
294	Land and Land Rights	360.0	0			Storage	Demand	Design_Day_exTrans		
295	Structures and Improvements	361.0	82,144			Storage	Demand	Design_Day_exTrans		
296	Gas Holders	362.0	30,484			Storage	Demand	Design_Day_exTrans		
297	Liquefaction Equipment	363.1	17,625			Storage	Demand	Design_Day_exTrans		
298	Vaporizing Equipment	363.2	24,417			Storage	Demand	Design_Day_exTrans		
299	Compressor Equipment	363.3	34,561			Storage	Demand	Design_Day_exTrans		
300	Measuring & Regulating Equipment	363.4	11,492			Storage	Demand	Design_Day_exTrans		
301	CNG Refueling Facilities	363.5	8,962			Storage	Demand	Design_Day_exTrans		
302	LNG Refueling Facilities	363.6	0			Storage	Demand	Design_Day_exTrans		
303	Subtotal - LNG Plant		209,684							
304										
305	Transmission Plant									
306	Land & Land Rights	365.0	0							
307	Structures & Improvements	366.0	0							
308	Transmission Mains	367.0	128,679			Transmission	Demand	Peak_Average		
309	Storage Transmission Mains	367.2	221,221			Storage	Demand	Incremental_Winter_Sales		
310	Compressor Station Equipment	368.0	0							
311	M&R Station Equipment	369.0	0							
312	Subtotal - Transmission Plant		349,901							
313										
314	Distribution Plant									
315	Land	374.1	0		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
316	Land Rights	374.2	155		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
317	Structures and Improvements	375.0	0		Dist_Plant	Distribution	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
318	Mains < 4"	376.1	2,079,451			Distribution	Demand	Peak_Average<4"		
319	Mains 4" & >	376.1	2,059,791			Distribution	Demand	Peak_Average		
320	Meas. & Reg. Station Equip.- Gen.	378.0	58,414			Distribution	Demand	Peak_Average<4"		
321	Meas. & Reg. Station Equip.- City Gate	379.0	26,962			Distribution	Demand	Peak_Average		
322	Services	380.0	2,057,388			Distribution	Customer			Service_Invest
323	Meters	381.0	241,462			Distribution	Customer			Meter_Invest
324	ERTs	381.2	399,775			Distribution	Customer			Meter_Invest

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
1	ACCOUNT DESCRIPTION								
325	Meter Installations	382.0	301,169		Distribution	Customer			Meter_Invest
326	ERT Installations	382.2	36,347		Distribution	Customer			Meter_Invest
327	House Regulators	383.0	2,883		Distribution	Customer			Meter_Invest
328	Calorimeters @ Gate Stations	387.2	0		Distribution	Commodity		Throughput	
329	Subtotal - Distribution Plant		7,263,796						
330									
331	General Plant								
332	Land	389.0	0	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
333	Structures and Improvements	390.0	260,613	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
334	Source Control Plant	390.1	46,442	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
335	Office Furniture and Equipment	391.1	43,352	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
336	Computers	391.2	516,823	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
337	Transportation Equipment	392.0	0	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
338	Stores Equipment	393.0	0	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
339	Tools - Shop & Garage Equip.	394.0	54,494	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
340	Laboratory Equipment	395.0	0	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
341	Power Operated Equipment	396.0	0	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
342	Communications Equipment	397.0	88,104	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
343	Communications Equipment - ERTs	397.3	14,386		Distribution	Customer			Meter_Invest
344	Miscellaneous Equipment	398.0	96	STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
345	RWIP		0						
346	Subtotal - General Plant		1,024,310						
347									
348	Amortization Expense								
349	Amortization Expense		0						
350									
351	DEPRECIATION AND AMORTIZATION EXPENSE		9,563,551						
352									
353	H TAXES								
354									
355	Taxes Other Than Income & Revenue								
356	Property		1,496,634	Plant	INT_Plant	INT_Plant	INT_Plant	INT_Plant	INT_Plant
357	Franchise		2,706,128	Plant	INT_Plant	INT_Plant	INT_Plant	INT_Plant	INT_Plant
358	Payroll		708,216	Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
359	Regulatory Fee		147,230	RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq
360	Other		113,633	Plant	INT_Plant	INT_Plant	INT_Plant	INT_Plant	INT_Plant
361	Subtotal - Taxes Other Than Income		5,171,841						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
1	ACCOUNT DESCRIPTION								
362									
363	Income & Revenue Taxes								
364	Federal Income Taxes	1,074,020		RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq
365	State Income Taxes	0		RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq
366	Provision for Deferred FIT	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
367	Revenue Taxes	0		RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq	INT_RevReq
368	Subtotal - Income Taxes	1,074,020							
369									
370	TOTAL TAXES	6,245,861							
371									
372	I REVENUES								
373									
374	Sales & Transportation Operating Margin	41,397,485		RevReq	INT_RevReq	INT_RevReq	Margin	Margin	Margin
375	Revenue Credit	239,628		RevReq	INT_RevReq	INT_RevReq	SC_Revenue_Credit	SC_Revenue_Credit	SC_Revenue_Credit
376	Reconnect Charges	54,400		RevReq	Distribution	INT_RevReq	Margin	Margin	Margin
377	Forfeited Discounts	90,177		RevReq	INT_RevReq	INT_RevReq	Margin	Margin	Margin
378	Automated Payment Charge	5,951		RevReq	INT_RevReq	INT_RevReq	Margin	Margin	Margin
379	Return Check	11,658		RevReq	INT_RevReq	INT_RevReq	Margin	Margin	Margin
380	Field Collection	33,220		RevReq	Distribution	INT_RevReq	Margin	Margin	Margin
381	Meter Rentals	19,365		Dist_Plant	Distribution	INT_Dist_Plant	Margin	Margin	Margin
382	Utility Property Rental	21,689		Dist_Plant	Distribution	INT_Dist_Plant	Margin	Margin	Margin
383	Miscellaneous	2,745		RevReq	INT_RevReq	INT_RevReq	Margin	Margin	Margin
384	Subtotal -Revenue	41,876,318							
385									
386	TOTAL REVENUES	41,876,318							
387									
388	NET INCOME	7,932,956							
389									
390	J LABOR BALANCE								
391									
392	Underground Storage Expense								
393	Wells Expense	816.0	39		Storage	Demand	Incremental_Winter_Sales		
394	Compressor Station Expenses	818.0	1,756		Storage	Commodity		Winter_Throughput	
395	Meas/Reg Station Expenses	820.0	187,209		Storage	Demand	Incremental_Winter_Sales		
396	Meas/Reg Station Expenses - Direct	820-D	2,678		Storage	Commodity		D-820	
397	Purification Expense	821.0	71		Storage	Commodity		Winter_Throughput	
398	Subtotal - Operations Expenses		191,754						
399	Maint. of Reservoirs and Wells	832.0	18,020		Storage	Demand	Incremental_Winter_Sales		
400	Maint. of Compressor Station Equipment	834.0	0		Storage	Demand	Incremental_Winter_Sales		
401	Subtotal - Maint. Expenses		18,020						
402	Subtotal - Production Expense		209,774						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
1	Other Storage Expense									
403	Supervision and Engineering	840.0	4,183			Storage	Demand	Design_Day_exTrans		
404	Supervision and Engineering - Direct	840-D	6,677			Storage	Demand	Firm_Sales_Thrupt		
405	Supervision and Engineering	844.0	124,649			Storage	Demand	Design_Day_exTrans		
406	Supervision and Engineering - Direct	844-D	6,677			Storage	Demand	Firm_Sales_Thrupt		
407	LNG Fuel Expense - Credit Liquef Costs	845.0	0			Storage	Demand	Design_Day_exTrans		
408	Subtotal - Operations Expense		142,186							
409			0			Storage	Demand	Design_Day_exTrans		
410	Supervision and Engineering	847.0	89,201			Storage	Demand	Design_Day_exTrans		
411	Subtotal - Maintenance Expense		89,201							
412	Subtotal - Storage Expense		231,386							
413										
414										
415	Transmission Expenses									
416	Mains Expense	856.0	36,235		Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant
417	Subtotal - Operations Expense		36,235							
418	Maint. of Mains	863.0	1,746		Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant	INT_Trans_Plant
419	Subtotal - Maint. Expense		1,746							
420	Subtotal - Transmission Expense		37,981							
421										
422										
423	Distribution Expenses									
424	Operation Supervision & Engineering	870.0	71,284		Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor
425	Operation Supervision & Engineering - Direct	870-D	198,387			Distribution	Customer	D-870	D-870	D-870
426	Distribution Load Dispatching	871.0	0							
427	Mains and Services Expenses	874.0	833,628		Mains&Services	INT_Mains&Services	INT_Mains&Services	INT_Mains&Services	INT_Mains&Services	INT_Mains&Services
428	Meas. & Reg. Station Expenses	875.0	7,588			Distribution	Demand	Peak_Average<4"		
429	Meas. & Reg. Station Expenses - City Gate	877.0	25,804			Distribution	Demand	Peak_Average		
430	Meter & House Regulator Expenses	878.0	592,504		Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators
431	Customer Installations Expenses	879.0	1,066,167		Installs	INT_Installs	INT_Installs	INT_Installs	INT_Installs	INT_Installs
432	Other Expenses	880.0	170,072		Dist_O&M	INT_Dist_O&M	INT_Dist_O&M	INT_Dist_O&M	INT_Dist_O&M	INT_Dist_O&M
433	Rents	881.0	0		Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
434	Subtotal - Operating Expense		2,965,435							
435	Supervision and Engineering	885.0	318,871		Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor	INT_Dist_Labor
436	Maint. of Mains	887.0	112,304		Mains_Plant	INT_Mains_Plant	INT_Mains_Plant	INT_Mains_Plant	INT_Mains_Plant	INT_Mains_Plant
437	Maint. of Meas. & Reg. Station Expenses-General	889.0	99,145			Distribution	Demand	Peak_Average<4"		
438	Maint. of Meas. & Reg. Station Expenses-City Gate	891.0	9,569			Distribution	Demand	Peak_Average		
439	Maint. of Services	892.0	40,957			Distribution	Customer			Service_Invest
440	Maint. of Meters & House Regulators	893.0	244,764		Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators	INT_Meters&Regulators
441	Maint. of Other Equipment	894.0	1,979		Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant	INT_Dist_Plant
442	Subtotal - Maintenance Expense		827,589							
443	Subtotal - Distribution Expense		3,793,024							

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

1	ACCOUNT DESCRIPTION	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
444	OPERATING AND MAINTENANCE EXPENSES		4,272,165							
446	CUSTOMER ACCOUNTS AND SERVICE EXPENSE									
449	Customer Accounts Expense									
450	Supervision	901.0	191,418			Distribution	Customer			CUST-901_902_903
451	Meter Reading Expenses	902.0	92,310			Distribution	Customer			CUST-901_902_903
452	Customer Records & Collection Expense	903.0	1,352,106			Distribution	Customer			CUST-901_902_903
453	Customer Records & Collection Expense - Direct	903-D	30,596			Distribution	Customer			D-903
454	Uncollectible Accounts	904.0	0			Distribution	Customer			Write-offs_904
455	Subtotal - Customer Accounts Expense		1,666,430							
457	Customer Service & Information Expense									
458	Supervision	907.0	0		908-910	INT_908-910	INT_908-910	INT_908-910	INT_908-910	INT_908-910
459	Customer Assistance Expenses	908.0	148,464			Distribution	Customer			CUST-908
460	Customer Assistance Expenses - Direct	908-D	6,451			Distribution	Customer			D-908
461	Information, Instructional Advertising	909.0	91,122			Distribution	Customer			Cust_Average
462	Misc Demand Serv & Inform Expen	910.0	17,581			Distribution	Customer			Cust_Average
463	Subtotal - Customer Service & Information Expense		263,619							
465	Sales Expense									
466	Supervision	911.0	17,408		912-913	Distribution	Customer	INT_912-913	INT_912-913	INT_912-913
467	Demonstrating & Selling Expenses	912.0	71,442			Distribution	Customer			CUST-912
468	Advertising Expenses	913.0	7,794			Distribution	Customer			Cust_Average
469	Miscellaneous Sales Expenses	916.0	0		912-913	Distribution	Customer	INT_912-913	INT_912-913	INT_912-913
470	Subtotal - Sales Expense		96,644							
472	ACCOUNTS AND SERVICE EXPENSE		2,026,692							
474	ADMINISTRATIVE AND GENERAL EXPENSE									
476	Office Supplies & Expenses	921.0	4,815,274		Labor	Distribution	Customer	INT_Labor	INT_Labor	INT_Labor
477	Office Supplies & Expenses - Direct	921-D	119,309			Distribution	Customer			D-921
478	Admin Expenses Transferred-Credit	922.0	(864,283)		Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
479	Property Insurance	924.0	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
480	Injuries and Damages	925.0	0		Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
481	Employee Pensions and Benefits	926.0	353,703		Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor	INT_Labor
482	Miscellaneous General Expenses	930.0	910		O&M	INT_O&M	INT_O&M	INT_O&M	INT_O&M	INT_O&M
483	Rents	931.0	0		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
484	Maintenance of General Plant	935.0	212,616		STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant	INT_STD_Plant
485	Subtotal - Administrative and General Expense		4,637,530							
487	ADMINISTRATIVE AND GENERAL EXPENSE		10,936,388	Labor						

Northwest Natural Gas Company
12 Months Ended September 30, 2018

INPUTS - ACCOUNT BALANCES AND ALLOCATION METHODS

	FERC ACCT	ACCOUNT BALANCE	INTERNAL ALLOCATOR REFERENCE	INT ALLOCATOR	FUNCTIONAL ALLOCATOR	CLASSIFICATION ALLOCATOR	DEMAND ALLOCATOR	ENERGY ALLOCATOR	CUSTOMER ALLOCATORS
1	ACCOUNT DESCRIPTION								
488									
489									
490	K REVENUE REQUIREMENT SUMMARY								
491									
492	PLANT IN SERVICE								
493	Intangible Plant	12,189,448							
494	Production Plant	9,884,853							
495	Storage Plant	8,682,698							
496	Transmission Plant	19,675,586							
497	Distribution Plant	272,635,197							
498	General Plant	24,138,283							
499	Subtotal - Plant in Service	347,206,064							
500									
501	ACCUMULATED DEPRECIATION								
502	Intangible Plant	(7,140,269)							
503	Production Plant	(5,249,415)							
504	Storage Plant	(3,136,766)							
505	Transmission Plant	(5,239,361)							
506	Distribution Plant	(110,420,687)							
507	General Plant	(5,714,597)							
508	Subtotal - Accumulated Depreciation	(136,901,095)							
509									
510	OTHER RATEBASE ITEMS	(23,826,026)							
511									
512	TOTAL RATEBASE	186,478,943							
513									
514	RETURN ON RATEBASE	14,226,464							
515									
516	EXPENSES								
517	Production Expenses	361,399							
518	Storage Expense	321,081							
519	Transmission Expenses	155,022							
520	Distribution Expenses	4,986,651							
521	Customer Accounts Expense	2,389,851							
522	Customer Service & Information Expense	646,080							
523	Sales Expense	188,260							
524	Administrative and General Expense	9,085,605							
525	Depreciation and Amortization Expense	9,563,551							
526	Taxes Other Than Income & Rev	5,171,841							
527	Income and Revenue Taxes	1,074,020							
528	Subtotal - Expenses	33,943,362							

