

NORTHWEST NATURAL
Cost of Service Study

CURRENT REVENUES, EXPENSES AND RETURNS

		Rate Schedules														
		Total	1	2	3	4	11	21	22	23	24	27	55	90	SC	91
REVENUES																
1	Revenue From Gas Sales and Trans	\$52,510,545	\$197,239	\$12,168,698	\$10,867,814	\$2,365,830	\$59,220	\$4,499,350	\$25,992	\$341,689	\$19,555,766	\$761,804	\$538,286	\$328,932	\$457,832	\$342,095
2	Other Revenue	\$91,320	\$343	\$21,182	\$18,918	\$4,118	\$103	\$7,832	\$45	\$583	\$34,041	\$1,326	\$922	\$556	\$773	\$578
3	Total Revenue	\$52,601,865	\$197,582	\$12,189,880	\$10,886,731	\$2,369,948	\$59,323	\$4,507,182	\$26,037	\$342,272	\$19,589,807	\$763,130	\$539,208	\$329,487	\$458,605	\$342,673
EXPENSES																
4	Gas Cost	\$29,275,347	\$85,028	\$6,494,247	\$6,165,450	\$1,556,021	\$25,122	\$2,733,805	\$18,838	\$75,233	\$10,794,803	\$532,508	\$794,293	\$0	\$0	\$0
5	O&M Expense	\$8,652,731	\$55,619	\$2,527,245	\$1,147,529	\$210,472	\$21,114	\$339,942	\$11,407	\$48,702	\$3,486,257	\$179,943	\$239,109	\$119,681	\$193,000	\$72,710
6	Depreciation	\$5,414,612	\$17,152	\$1,191,589	\$1,129,587	\$188,677	\$9,343	\$311,310	\$2,762	\$41,794	\$1,703,217	\$108,272	\$248,491	\$125,531	\$149,432	\$187,455
7	Taxes other than Income	\$3,794,769	\$14,665	\$924,983	\$698,192	\$154,617	\$6,930	\$267,419	\$2,679	\$25,536	\$1,376,104	\$69,230	\$113,241	\$49,823	\$64,734	\$26,618
8	Total Expenses	\$47,137,459	\$172,465	\$11,138,064	\$9,140,758	\$2,109,786	\$62,509	\$3,652,475	\$35,686	\$191,264	\$17,360,380	\$889,953	\$1,395,133	\$295,034	\$407,166	\$286,784
9	Income before Income Taxes	\$5,464,406	\$25,118	\$1,051,816	\$1,745,973	\$260,162	(\$3,186)	\$854,706	(\$9,649)	\$151,008	\$2,229,427	(\$126,824)	(\$855,925)	\$34,453	\$51,439	\$55,889
10	Adjustments to Pre-Tax Income	(\$4,278,532)	(\$14,348)	(\$940,569)	(\$883,313)	(\$150,002)	(\$5,893)	(\$245,972)	(\$1,986)	(\$31,433)	(\$1,380,533)	(\$81,312)	(\$170,468)	(\$93,916)	(\$123,155)	(\$155,632)
11	Adjusted Taxable Income	\$1,185,874	\$10,770	\$111,248	\$862,660	\$110,159	(\$9,079)	\$608,734	(\$11,635)	\$119,574	\$848,894	(\$208,136)	(\$1,026,393)	(\$59,463)	(\$71,716)	(\$99,743)
12	Income Taxes	\$415,056	\$3,769	\$38,937	\$301,931	\$38,556	(\$3,178)	\$213,057	(\$4,072)	\$41,851	\$297,113	(\$72,848)	(\$359,237)	(\$20,812)	(\$25,101)	(\$34,910)
13	Net Utility Income	\$5,049,350	\$21,348	\$1,012,880	\$1,444,042	\$221,606	(\$8)	\$641,650	(\$5,577)	\$109,157	\$1,932,314	(\$53,976)	(\$496,687)	\$55,265	\$76,540	\$90,799
14	Rate Base	\$110,961,895	\$378,560	\$26,689,925	\$22,106,850	\$3,658,122	\$1,227,260	\$5,930,646	\$91,199	\$823,572	\$33,999,760	\$2,036,503	\$4,362,344	\$2,502,765	\$3,151,271	\$4,003,118
15	Rate of Return	4.6%	5.6%	3.8%	6.5%	6.1%	0.0%	10.8%	-6.1%	13.3%	5.7%	-2.7%	-11.4%	2.2%	2.4%	2.3%
16	Return by Sched. as Pct. Of Avg. Return	100.0%	123.9%	83.4%	143.5%	133.1%	0.0%	237.8%	-134.4%	291.3%	124.9%	-58.2%	-250.2%	48.5%	53.4%	49.8%
17	Change to Achieve Equal % Return	\$0	(\$4,122)	\$201,652	(\$438,064)	(\$55,142)	\$55,855	(\$371,774)	\$9,727	(\$71,680)	(\$385,146)	\$146,648	\$695,197	\$58,624	\$66,860	\$91,364
18	Revenues by Sch at Equal Pct. Return	\$4,867,187	\$17,226	\$1,214,532	\$1,005,978	\$166,464	\$55,847	\$269,876	\$4,150	\$37,477	\$1,547,168	\$92,672	\$198,510	\$113,889	\$143,399	\$182,163
			4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%	4.55%