

April 2018 Activity

Apr 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System Direct	System Allocated	System			Washington			Oregon		
		Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated
		4,882,692			204,700			4,677,992		
		1,399,482,458			176,679,970			1,222,802,488		
		0.35%			0.12%			0.38%		

NW Natural
 Washington Quarterly Results of Operations Report

	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
Monthly Summary	Apr 2018											
Sales of Gas												
480.1 Residential	42,005,638	(11,861,533)	42,005,638	4,717,065	(1,290,928)	4,717,065	4,717,065	37,288,573	(10,570,605)	37,288,573	37,288,573	
481.1 Commercial	20,710,622	(11,861,533)	20,710,622	1,815,826	(1,290,928)	1,815,826	1,815,826	18,894,796	(10,570,605)	18,894,796	18,894,796	
481.2 Industrial Firm	1,896,781	(11,861,533)	1,896,781	206,796	(1,290,928)	206,796	206,796	1,689,984	(10,570,605)	1,689,984	1,689,984	
481.3 Interruptible	1,729,521	(11,861,533)	1,729,521	40,257	(1,290,928)	40,257	40,257	1,689,264	(10,570,605)	1,689,264	1,689,264	
481.5 Unbilled Revenue	0	(11,861,533)	(11,861,533)	0	(1,290,928)	0	0	0	(10,570,605)	0	0	
495.20 Total Sales of Gas	66,342,561	(11,861,533)	54,481,028	6,779,944	(1,290,928)	6,779,944	6,779,944	59,562,617	(10,570,605)	59,562,617	59,562,617	
Transportation Revenue												
489.12 Industrial Firm	994,961		994,961	120,341		120,341	120,341	874,620		874,620	874,620	
489.13 Interruptible	647,764		647,764	75,853		75,853	75,853	571,911		571,911	571,911	
489.15 Interruptible Incentive	0		0	0		0	0	0		0	0	
489.3 Agency Fee/Balancing	407,150		407,150	0		0	0	407,150		407,150	407,150	
495.6 Total Transportation Revenue	2,049,874	0	2,049,874	196,194	0	196,194	196,194	1,853,681	0	1,853,681	1,853,681	
Rate Adjustments - Amortizations												
495.6 Rate Adjustments - Amortizations	(3,550,348)		(3,550,348)	(242,315)		(242,315)	(242,315)	(3,308,033)		(3,308,033)	(3,308,033)	
Miscellaneous Revenues												
487 Late Payment Charge	258,209		258,209	12,317		12,317	12,317	245,892		245,892	245,892	
488.0 Seasonal Reconnect Fee	1,100		1,100	0		0	0	1,100		1,100	1,100	
488.0 Delinquent Reconnect Fee	27,300		27,300	200		200	200	27,100		27,100	27,100	
488.1 Returned Check Charge	11,070		11,070	1,110		1,110	1,110	9,960		9,960	9,960	
488.3 Recon Charge CR During Office Hours	26,956		26,956	1,250		1,250	1,250	25,706		25,706	25,706	
488.4 Field Collection Charge	41,375		41,375	3,515		3,515	3,515	37,860		37,860	37,860	
488.5 Recon Charge CR After Office Hours	3,460		3,460	3,300		3,300	3,300	160		160	160	
488.6 Recon Charge Seas During Office Hours	240		240	0		0	0	240		240	240	
488.7 Recon Charge Seas After Office Hours	200		200	200		200	200	0		0	0	
488.8 Automated Payment Charge	3,958		3,958	525		525	525	3,433		3,433	3,433	
493.2 Rent - Utility Property	15,620	15,999	15,999	736	736	15,620	15,620	14,020	15,263	15,263	15,263	
495.1 Meter Rentals	34,407		34,407	572		572	572	33,835		33,835	33,835	
495.2 Other Gas Revenue - Miscellaneous	423,895	15,999	439,894	24,589	736	439,894	439,894	399,305	15,263	414,568	414,568	
Total Miscellaneous Revenues	65,265,982	(11,845,534)	53,420,448	6,758,412	(1,290,191)	54,718,633	54,718,633	58,507,570	(10,555,343)	47,952,227	47,952,227	
Total Operating Revenue												
Cost of Gas												
804.7 WACOG Incurred	13,478,626		13,478,626	1,203,576		1,203,576	1,203,576	12,275,049		12,275,049	12,275,049	
805.7 WACOG Deferred	3,672,866		3,672,866	407,924		407,924	407,924	3,264,942		3,264,942	3,264,942	
804.6 Demand Incurred	6,395,937		6,395,937	672,213		672,213	672,213	5,723,724		5,723,724	5,723,724	
805.8 Demand Deferred	361,184		361,184	40,734		40,734	40,734	320,450		320,450	320,450	
805.4 Amortization of Gas Costs	(1,961,499)		(1,961,499)	(297,869)		(297,869)	(297,869)	(1,663,630)		(1,663,630)	(1,663,630)	
805.4 Total Cost of Gas	21,947,114	0	21,947,114	2,026,578	0	2,026,578	2,026,578	19,920,536	0	19,920,536	19,920,536	
407.03 Environmental Expense	952,118		952,118	0		0	0	952,118		952,118	952,118	
Detail Operations & Maintenance												
O&M Operations & Maintenance	873,051	12,418,413	13,291,465	105,017	1,356,992	13,291,465	13,291,465	768,034	11,061,421	11,829,455	11,829,455	
Other Taxes												
408.11 Property	1,857,273		1,857,273	165,041		165,041	165,041	1,692,232		1,692,232	1,692,232	
408.12 Franchise	1,497,353		1,497,353	246,080		246,080	246,080	1,251,274		1,251,274	1,251,274	
408.13 Payroll	83,516	510,260	593,776	53,567	53,567	593,776	593,776	456,693		456,693	456,693	
408.14 Other	147,230		147,230	147,230		147,230	147,230	(162,563)		(162,563)	(162,563)	
408.15 Regulatory	3,585,372		3,585,372	804,430		804,430	804,430	2,780,942		2,780,942	2,780,942	
408.15 Total Other Taxes	6,855,372	510,260	7,365,632	689,351	749,997	7,365,632	7,365,632	6,143,354	6,143,354	6,143,354	6,143,354	
403.1 Depreciation	26,405,537	19,822,024	46,227,561	2,936,025	2,160,556	46,227,561	46,227,561	23,469,512	17,661,468	43,274,236	43,274,236	
Income Taxes												
409.11 Federal Income Taxes	1,589,026		1,589,026	167,368		167,368	167,368	1,421,658		1,421,658	1,421,658	
410.11 Federal Income Taxes - Deferred	1,278,306		1,278,306	0		0	0	1,278,306		1,278,306	1,278,306	
411.42 Federal Income Tax Credit	(1,869,250)		(1,869,250)	(428)		(428)	(428)	(1,868,822)		(1,868,822)	(1,868,822)	
409.12 Oregon Income Taxes	554,491		554,491	0		0	0	554,491		554,491	554,491	
410.12 Oregon Income Taxes - Deferred	468,164		468,164	0		0	0	468,164		468,164	468,164	
411.12 Oregon Income Tax Credit	(662,660)		(662,660)	0		0	0	(662,660)		(662,660)	(662,660)	
411.12 Total Income Taxes	1,358,077		1,358,077	166,940		166,940	166,940	1,191,137		1,191,137	1,191,137	
Total Operating Revenue Deductions												
Net Operating Income	4,882,692		4,882,692	204,700		204,700	204,700	4,677,992		4,677,992	4,677,992	

Apr 2018

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

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Rate Base								
101 Gross Plant		2,988,594,399						2,658,008,718
108.1X Accumulated Depreciation		(1,324,629,001)						(1,190,634,702)
ADJ Working Capital Allowance		180,086,594						158,321,222
117.X Storage Gas - Cushion		18,480,562						16,704,580
186.XX Leasehold Improvements		201,172						178,882
252.XX Customer Contributions		(4,163,334)						(3,449,468)
283.XX Deferred Taxes - Federal		(381,688,845)						(338,927,656)
283.XX Deferred Taxes - State		(77,399,088)						(77,399,088)
Total Rate Base		<u>1,399,482,458</u>						<u>1,222,802,488</u>
Rate Of Return on Rate Base		<u>0.35%</u>						<u>0.38%</u>
Allocation References:								
A Unbilled Revenue		100.00%						90.79%
B Follows plant split		100.00%						88.67%
O&M See O&M Detail								
D Depreciation Factor		100.00%						89.12%

Apr 2018

System	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			80,980,221			8,485,045			72,495,176
		1,333,138,804				162,157,714			1,170,981,090
		6.07%				5.23%			6.19%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Apr 2018

NW Natural
Washington Results of Operations
 12 Month Ended Reports

Alloc. Ref.

Acct	Description	System		Washington		Washington		Washington		Oregon		Oregon	
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
Sales of Gas													
480.1	Residential	426,178,452	0	47,403,671	0	47,403,671	0	378,774,780	0	378,774,780	0	0	0
481.1	Commercial	210,632,668	0	18,282,693	0	18,282,693	0	192,349,976	0	192,349,976	0	0	0
481.2	Industrial Firm	21,995,442	0	2,059,853	0	2,059,853	0	19,935,589	0	19,935,589	0	0	0
481.3	Interruptible	21,131,242	0	570,984	0	570,984	0	20,560,258	0	20,560,258	0	0	0
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(8,145,273)	0	(139,745)	(139,745)	0	0	(8,005,528)	0	(8,005,528)	0	0
	Total Sales of Gas	679,937,805	(8,145,273)	68,317,201	(139,745)	68,177,456	(139,745)	611,620,603	(8,005,528)	603,615,076	(8,005,528)	0	0
Transportation Revenue													
489.12	Industrial Firm	11,904,632	0	1,421,832	0	1,421,832	0	10,482,800	0	10,482,800	0	0	0
489.13	Interruptible	8,078,390	0	1,003,707	0	1,003,707	0	7,074,684	0	7,074,684	0	0	0
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	412,183	0	0	0	0	0	412,183	0	412,183	0	0	0
	Total Transportation Revenue	20,395,206	0	2,425,539	0	2,425,539	0	17,969,667	0	17,969,667	0	0	0
495.6	Rate Adjustments - Amortizations	(5,474,465)	0	(2,365,801)	0	(2,365,801)	0	(3,108,664)	0	(3,108,664)	0	0	0
Miscellaneous Revenues													
487	Late Payment Charge	2,119,921	0	94,850	0	94,850	0	2,025,070	0	2,025,070	0	0	0
488.0	Seasonal Reconnect Fee	14,850	0	0	0	0	0	14,850	0	14,850	0	0	0
488.0	Delinquent Reconnect Fee	282,200	0	1,300	0	1,300	0	280,900	0	280,900	0	0	0
488.1	Returned Check Charge	119,595	0	11,400	0	11,400	0	108,195	0	108,195	0	0	0
488.3	Recon Charge CR During Office Hours	279,011	0	16,255	0	16,255	0	262,756	0	262,756	0	0	0
488.4	Field Collection Charge	389,205	0	35,490	0	35,490	0	353,715	0	353,715	0	0	0
488.5	Recon Charge CR After Office Hours	38,585	0	35,525	0	35,525	0	3,060	0	3,060	0	0	0
488.6	Recon Charge Seas During Office Hours	10,040	0	500	0	500	0	9,540	0	9,540	0	0	0
488.7	Recon Charge Seas After Office Hours	1,280	0	1,250	0	1,250	0	30	0	30	0	0	0
488.8	Automated Payment Charge	43,010	0	6,028	0	6,028	0	36,983	0	36,983	0	0	0
493.2	Rent - Utility Property	189,228	0	8,892	0	8,892	0	180,336	0	180,336	0	0	0
493.2	Meter Rentals	195,754	0	15,655	0	15,655	0	180,099	0	180,099	0	0	0
495.1	Other Gas Revenue - Miscellaneous	191,432	0	9,045	0	9,045	0	182,387	0	182,387	0	0	0
495.2	Other Gas Revenue - Miscellaneous	3,684,882	189,228	227,297	8,892	236,189	8,892	3,457,585	180,336	3,637,921	180,336	0	0
	Total Miscellaneous Revenues	698,543,428	(7,956,045)	68,604,237	(130,853)	68,473,384	(130,853)	629,939,190	(7,825,192)	622,113,999	(7,825,192)	0	0
Cost of Gas													
804.7	WACOG Incurred	201,267,206	0	18,631,644	0	18,631,644	0	182,635,563	0	182,635,563	0	0	0
805.7	WACOG Deferred	14,046,398	0	1,614,891	0	1,614,891	0	12,431,507	0	12,431,507	0	0	0
804.6	Demand Incurred	79,868,036	0	8,285,083	0	8,285,083	0	71,582,953	0	71,582,953	0	0	0
805.8	Demand Deferred	4,599,577	0	581,234	0	581,234	0	4,018,343	0	4,018,343	0	0	0
805.4	Amortization of Gas Costs	(14,607,846)	0	(2,826,744)	0	(2,826,744)	0	(11,781,102)	0	(11,781,102)	0	0	0
	Total Cost of Gas	285,173,372	0	26,286,108	0	26,286,108	0	258,887,264	0	258,887,264	0	0	0
407.03	Environmental Expense	12,603,787	0	0	0	0	0	12,603,787	0	12,603,787	0	0	0
Operations & Maintenance													
Detail	O&M	10,580,344	144,405,590	1,086,918	15,246,194	16,333,111	15,246,194	9,493,426	129,159,397	138,652,822	129,159,397	0	0
Other Taxes													
408.11	Property	22,185,360	0	1,430,722	0	1,430,722	0	20,754,638	0	20,754,638	0	0	0
408.12	Franchise	17,831,363	0	2,787,913	0	2,787,913	0	15,043,451	0	15,043,451	0	0	0
408.13	Payroll	671,964	0	1,379,787	0	1,379,787	0	(707,823)	0	5,502,020	0	0	0
408.14	Other	1,937,625	0	147,230	0	147,230	0	1,790,395	0	1,790,395	0	0	0
408.15	Regulatory	42,626,313	6,123,904	5,745,652	621,884	6,367,536	621,884	36,880,661	5,502,020	42,382,681	5,502,020	0	0
	Total Other Taxes	80,934,683	6,123,904	80,934,683	6,123,904	80,934,683	6,123,904	72,441,953	72,441,953	72,441,953	72,441,953	0	0
403.1	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Income Taxes													
409.11	Federal Income Taxes	18,911,924	0	2,513,360	0	2,513,360	0	16,398,564	0	16,398,564	0	0	0
410.11	Federal Income Taxes - Deferred	43,204,945	0	0	0	0	0	43,204,945	0	43,204,945	0	0	0
411.42	Federal Income Tax Credit	(40,878,856)	0	(4,507)	0	(4,507)	0	(40,874,349)	0	(40,874,349)	0	0	0
409.12	Oregon Income Taxes	4,113,094	0	0	0	0	0	4,113,094	0	4,113,094	0	0	0
410.12	Oregon Income Taxes - Deferred	6,215,834	0	0	0	0	0	6,215,834	0	6,215,834	0	0	0
411.12	Oregon Income Tax Credit	(4,407,772)	0	(2,508,854)	0	(2,508,854)	0	(4,407,772)	0	(4,407,772)	0	0	0
	Total Operating Revenue Deductions	338,380,028	231,464,177	33,118,677	24,360,808	59,988,339	24,360,808	305,261,351	207,103,369	549,618,823	207,103,369	0	0
Net Operating Income													
		80,980,221		8,485,045		8,485,045		72,495,176		72,495,176			

1. Washington Results of Operations 2018Q2 - FINAL.xlsx

Apr 2018

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

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,930,082,534			317,092,809			2,612,989,724
108.1X Accumulated Depreciation			(1,294,651,756)			(129,579,358)			(1,165,072,398)
Adj Working Capital Allowance			145,147,497			16,569,546			128,577,951
117.X Storage Gas - Cushion			15,410,056			1,450,850			13,959,206
186.XX Leasehold Improvements			302,548			33,522			269,025
252.XX Customer Contributions			(4,064,142)			(648,467)			(3,415,675)
283.XX Deferred Taxes - Federal			(381,688,845)			(42,761,189)			(338,927,656)
283.XX Deferred Taxes - State			(77,399,088)			0			(77,399,088)
Total Rate Base			<u>1,333,138,804</u>			<u>162,157,714</u>			<u>1,170,981,090</u>
Rate Of Return on Rate Base			<u>6.07%</u>			<u>5.23%</u>			<u>6.19%</u>
Allocation References:			100.00%			10.49%			89.51%
D Depreciation Factor									

NW Natural

**Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended April 30, 2018**

	APR	APR	APR
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$14,243	\$1,369	\$12,874
818 Compressor Station Expense	\$687	\$66	\$621
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$179,414	\$17,233	\$162,181
821 Purification Expense	(\$123)	(\$12)	(\$111)
Maintenance			
832 Wells Expense	\$16,602	\$1,595	\$15,007
834 Compressor Station Expense	\$21,065	\$2,024	\$19,040
Total Underground Storage Expense	<u>231,888</u>	<u>22,276</u>	<u>209,612</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$10,324	\$992	\$9,332
Total Other Storage Expense	<u>10,324</u>	<u>992</u>	<u>9,332</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$129,223	\$12,418	\$116,804
845 LNG Fuel	(\$3,005)	(\$289)	(\$2,716)
Maintenance			
847 Supervision and Engineering	\$133,112	\$12,792	\$120,320
Total Liquified Natural Gas Expense	<u>259,330</u>	<u>24,922</u>	<u>234,408</u>
Total Natural Gas Storage	<u>501,542</u>	<u>48,190</u>	<u>453,352</u>
Transmission Expense			
Operation			
856 Mains Expense	\$122,858	\$6,232	\$116,626
Maintenance			
863 Maintenance of Mains	\$784	\$87	\$697
Total Transmission Expense	<u>123,642</u>	<u>6,319</u>	<u>117,324</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$297,013	\$24,622	\$272,390
874 Mains and Services Expense	\$972,808	\$130,704	\$842,104
875 Measuring and Regulator Station Expense - General	\$13,123	\$1,141	\$11,982
877 Measuring and Regulator Station Expense - City Gate	\$33,774	\$2,893	\$30,881
878 Meter and House Regulator Expense	\$497,260	\$54,712	\$442,547
879 Customer Installation Expense	\$873,522	\$95,962	\$777,560
880 Other Expense	\$122,029	\$12,211	\$109,818
881 Rents	\$5,770	\$985	\$4,785
Maintenance			
885 Supervision and Engineering	\$631,790	\$44,579	\$587,211
887 Mains	\$241,104	\$24,170	\$216,934
889 Measuring and Regulator Station Expense - General	\$80,471	\$6,802	\$73,669
891 Measuring and Regulator Station Expense - City Gate	\$29,123	\$2,078	\$27,044
892 Services	\$57,190	\$8,517	\$48,672
893 Meters and House Regulators	\$264,718	\$26,241	\$238,477
894 Other Equipment	\$1,960	\$183	\$1,777
Total Distribution Expense	<u>4,121,655</u>	<u>435,803</u>	<u>3,685,852</u>

Customer Accounts Expense

Operation

901	Supervision	\$141,722	\$15,604	\$126,119
902	Meter Reading Expenses	\$74,538	\$8,207	\$66,332
903	Customer Records and Collection Expense	\$1,521,866	\$166,668	\$1,355,198
904	Uncollectible Accounts	\$77,775	\$8,197	\$69,578
	Total Customer Accounts Expense	<u>1,815,902</u>	<u>198,676</u>	<u>1,617,226</u>

Customer Service and Informational

Operation

907	Supervision	\$138	\$15	\$123
908	Customer Assistance Expense	\$153,740	\$18,122	\$135,618
909	Customer Information Expense	\$303,280	\$33,391	\$269,888
910	Miscellaneous Customer Service Expense	\$18,668	\$2,074	\$16,594
	Total Customer Service and Informational	<u>475,825</u>	<u>53,602</u>	<u>422,222</u>

Sales Expense

Operation

911	Supervision	\$14,200	\$1,563	\$12,636
912	Demonstration and Selling Expense	\$411,677	\$45,323	\$366,353
913	Advertising	\$116,340	\$12,809	\$103,531
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>542,216</u>	<u>59,696</u>	<u>482,520</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,103,619	\$597,211	\$4,506,407
922	Administrative Expenses Transferred - Credit	(\$1,590,343)	(\$176,787)	(\$1,413,556)
924	Property Insurance Premium	\$263,229	\$29,166	\$234,063
925	Injuries and Damages	\$4,641	\$1,934	\$2,707
926	Employee Pensions and Benefits	\$824,746	\$86,281	\$738,465
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$373,854	\$41,423	\$332,431
931	Rents	\$395,451	\$43,372	\$352,079

Maintenance

935	Maintenance of General Plant	<u>\$335,486</u>	<u>\$37,124</u>	<u>\$298,361</u>
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	Total Administrative and General Expense	<u>5,710,683</u>	<u>659,724</u>	<u>5,050,958</u>
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	Total Operations and Maintenance Expense	<u><u>\$13,291,465</u></u>	<u><u>\$1,462,010</u></u>	<u><u>\$11,829,455</u></u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended April 30, 2018

FERC Description	System				Washington				Oregon				Allocation Method
	Direct APR	Allocated APR	Total APR	Total APR	Direct APR	Allocated APR	Total APR	Total APR	Direct APR	Allocated APR	Total APR	Total APR	
816 Wells Expense Total	\$ -	\$ 14,242.53	\$ 14,242.53	\$ 1,368.71	\$ -	\$ 1,368.71	\$ 1,368.71	\$ -	\$ -	\$ 12,873.82	\$ 12,873.82	\$ 12,873.82	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 687.22	\$ 687.22	\$ 66.04	\$ -	\$ 66.04	\$ 66.04	\$ -	\$ -	\$ 621.18	\$ 621.18	\$ 621.18	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ 4,689.74	\$ 4,689.74	\$ 519.62	\$ -	\$ 519.62	\$ 519.62	\$ -	\$ -	\$ 4,170.12	\$ 4,170.12	\$ 4,170.12	3-Factor Total
821 Purification Expense Total	\$ -	\$ 173,919.57	\$ 173,919.57	\$ 16,713.67	\$ -	\$ 16,713.67	\$ 16,713.67	\$ -	\$ 804.82	\$ -	\$ 804.82	\$ 804.82	Direct-OR Total
832 Wells Expense Total	\$ -	\$ 178,609.31	\$ 178,609.31	\$ 17,233.29	\$ -	\$ 17,233.29	\$ 17,233.29	\$ -	\$ 804.82	\$ 161,376.02	\$ 162,180.84	\$ 157,205.90	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ 16,602.48	\$ 16,602.48	\$ 1,595.50	\$ -	\$ 1,595.50	\$ 1,595.50	\$ -	\$ -	\$ (111.36)	\$ (111.36)	\$ (111.36)	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 21,064.67	\$ 21,064.67	\$ 2,024.31	\$ -	\$ 2,024.31	\$ 2,024.31	\$ -	\$ -	\$ 15,006.98	\$ 15,006.98	\$ 15,006.98	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 10,323.89	\$ 10,323.89	\$ 992.13	\$ -	\$ 992.13	\$ 992.13	\$ -	\$ -	\$ 19,040.36	\$ 19,040.36	\$ 19,040.36	Firm Volumes Total
845 LNG Fuel Total	\$ -	\$ 133,112.18	\$ 133,112.18	\$ 12,792.08	\$ -	\$ 12,792.08	\$ 12,792.08	\$ -	\$ -	\$ 19,040.36	\$ 19,040.36	\$ 19,040.36	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 48,857.14	\$ 48,857.14	\$ 5,413.37	\$ -	\$ 5,413.37	\$ 5,413.37	\$ -	\$ -	\$ 43,443.77	\$ 43,443.77	\$ 43,443.77	3-Factor Total
856 Mains Expense Total	\$ 9,770.95	\$ -	\$ 9,770.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,770.95	\$ -	\$ 9,770.95	\$ 9,770.95	Direct-OR Total
863 Maintenance of Mains Total	\$ -	\$ 939.46	\$ 939.46	\$ 77.88	\$ -	\$ 77.88	\$ 77.88	\$ -	\$ -	\$ 861.58	\$ 861.58	\$ 861.58	Direct-WA Total
870 Supervision and Engineering Total	\$ -	\$ 63,290.42	\$ 63,290.42	\$ 740.50	\$ -	\$ 740.50	\$ 740.50	\$ -	\$ -	\$ 62,549.92	\$ 62,549.92	\$ 62,549.92	Sentout Volumes Total
874 Mains and Services Expense Total	\$ 9,770.95	\$ 113,087.02	\$ 122,857.97	\$ 6,231.75	\$ -	\$ 6,231.75	\$ 6,231.75	\$ -	\$ 9,770.95	\$ 106,855.27	\$ 116,626.22	\$ 116,626.22	Transmission Total
875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 784.40	\$ 784.40	\$ 86.91	\$ -	\$ 86.91	\$ 86.91	\$ -	\$ -	\$ 697.49	\$ 697.49	\$ 697.49	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 697.49	\$ 697.49	\$ 697.49	Firm Volumes Total
	\$ -	\$ 297,012.55	\$ 297,012.55	\$ 24,622.34	\$ -	\$ 24,622.34	\$ 24,622.34	\$ -	\$ -	\$ 272,390.21	\$ 272,390.21	\$ 272,390.21	Sales/Sentout Volumes Total
	\$ -	\$ 294,422.53	\$ 294,422.53	\$ 24,622.34	\$ -	\$ 24,622.34	\$ 24,622.34	\$ -	\$ -	\$ 272,390.21	\$ 272,390.21	\$ 272,390.21	Sentout Volumes Total
	\$ -	\$ 373,989.74	\$ 373,989.74	\$ 41,176.27	\$ -	\$ 41,176.27	\$ 41,176.27	\$ -	\$ -	\$ 261,800.51	\$ 261,800.51	\$ 261,800.51	3-Factor Total
	\$ 201,250.50	\$ -	\$ 201,250.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,250.50	\$ -	\$ 201,250.50	\$ 201,250.50	Customers Port/Van Total
	\$ 52,418.81	\$ -	\$ 52,418.81	\$ 52,418.81	\$ -	\$ 52,418.81	\$ 52,418.81	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 54,683.57	\$ 54,683.57	\$ 4,533.27	\$ -	\$ 4,533.27	\$ 4,533.27	\$ -	\$ -	\$ 50,150.30	\$ 50,150.30	\$ 50,150.30	Direct-OR Total
	\$ -	\$ (3,957.47)	\$ (3,957.47)	\$ (46.30)	\$ -	\$ (46.30)	\$ (46.30)	\$ -	\$ -	\$ (3,911.17)	\$ (3,911.17)	\$ (3,911.17)	Direct-WA Total
	\$ 253,669.31	\$ 719,138.37	\$ 972,807.68	\$ 52,418.81	\$ 78,285.25	\$ 130,704.06	\$ 130,704.06	\$ 201,250.50	\$ 201,250.50	\$ 640,853.12	\$ 842,103.62	\$ 842,103.62	Sentout Volumes Total
	\$ -	\$ 952.88	\$ 952.88	\$ 105.58	\$ -	\$ 105.58	\$ 105.58	\$ -	\$ -	\$ 847.30	\$ 847.30	\$ 847.30	3-Factor Total
	\$ -	\$ 5,629.02	\$ 5,629.02	\$ 466.65	\$ -	\$ 466.65	\$ 466.65	\$ -	\$ -	\$ 5,162.37	\$ 5,162.37	\$ 5,162.37	Direct-OR Total
	\$ -	\$ 6,540.96	\$ 6,540.96	\$ 569.06	\$ -	\$ 569.06	\$ 569.06	\$ -	\$ -	\$ 5,971.90	\$ 5,971.90	\$ 5,971.90	Telemetering Total
	\$ -	\$ 13,122.86	\$ 13,122.86	\$ 1,141.29	\$ -	\$ 1,141.29	\$ 1,141.29	\$ -	\$ -	\$ 11,981.57	\$ 11,981.57	\$ 11,981.57	3-Factor Total
	\$ -	\$ 1,709.02	\$ 1,709.02	\$ 189.36	\$ -	\$ 189.36	\$ 189.36	\$ -	\$ -	\$ 1,519.66	\$ 1,519.66	\$ 1,519.66	Customers-All Total
	\$ -	\$ 1,677.99	\$ 1,677.99	\$ 184.75	\$ -	\$ 184.75	\$ 184.75	\$ -	\$ -	\$ 1,493.24	\$ 1,493.24	\$ 1,493.24	Direct-OR Total
	\$ -	\$ 30,387.21	\$ 30,387.21	\$ 30,387.21	\$ -	\$ 30,387.21	\$ 30,387.21	\$ -	\$ -	\$ 27,868.11	\$ 27,868.11	\$ 27,868.11	Sentout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total

878 Measuring and Regulator Station Expense - City	\$ -	\$ 33,774.22	\$ 33,774.22	\$ -	\$ 2,893.21	\$ 2,893.21	\$ -	\$ 30,881.01	\$ 30,881.01	Customers-All Total
	\$ -	\$ 496,062.49	\$ 496,062.49	\$ -	\$ 54,616.48	\$ 54,616.48	\$ -	\$ 441,446.01	\$ 441,446.01	Customers-Ind Total
	\$ -	\$ 733.67	\$ 733.67	\$ -	\$ 58.62	\$ 58.62	\$ -	\$ 675.05	\$ 675.05	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 445.68	\$ 445.68	\$ -	\$ 36.95	\$ 36.95	\$ -	\$ 408.73	\$ 408.73	Transmission Total
	\$ -	\$ 17.67	\$ 17.67	\$ -	\$ 0.21	\$ 0.21	\$ -	\$ 17.46	\$ 17.46	
878 Meter and House Regulator Expense Total	\$ -	\$ 497,259.51	\$ 497,259.51	\$ -	\$ 54,712.25	\$ 54,712.25	\$ -	\$ 442,547.26	\$ 442,547.26	
	\$ -	\$ 22,002.92	\$ 22,002.92	\$ -	\$ 2,437.92	\$ 2,437.92	\$ -	\$ 19,565.00	\$ 19,565.00	3-Factor Total
	\$ -	\$ 840,730.02	\$ 840,730.02	\$ -	\$ 92,564.38	\$ 92,564.38	\$ -	\$ 748,165.64	\$ 748,165.64	Customers-All Total
	\$ 9,829.16	\$ -	\$ 9,829.16	\$ -	\$ -	\$ -	\$ 9,829.16	\$ -	\$ 9,829.16	Direct-OR Total
	\$ 960.20	\$ -	\$ 960.20	\$ 960.20	\$ -	\$ 960.20	\$ -	\$ -	\$ -	Direct-WA Total
879 Customer Installation Expense Total	\$ 10,789.36	\$ 862,732.94	\$ 873,522.30	\$ 960.20	\$ 95,002.30	\$ 95,962.50	\$ 9,829.16	\$ 767,730.64	\$ 777,559.80	
	\$ -	\$ 43,551.38	\$ 43,551.38	\$ -	\$ 4,825.49	\$ 4,825.49	\$ -	\$ 38,725.89	\$ 38,725.89	3-Factor Total
	\$ -	\$ 15,463.88	\$ 15,463.88	\$ -	\$ 1,702.57	\$ 1,702.57	\$ -	\$ 13,761.31	\$ 13,761.31	Customers-All Total
	\$ 19,975.91	\$ -	\$ 19,975.91	\$ -	\$ -	\$ -	\$ 19,975.91	\$ -	\$ 19,975.91	Direct-OR Total
	\$ 2,605.54	\$ -	\$ 2,605.54	\$ 2,605.54	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 36,576.20	\$ 36,576.20	\$ -	\$ 3,032.17	\$ 3,032.17	\$ -	\$ 33,544.03	\$ 33,544.03	Sendout Volumes Total
	\$ -	\$ 3,856.43	\$ 3,856.43	\$ -	\$ 45.12	\$ 45.12	\$ -	\$ 3,811.31	\$ 3,811.31	Transmission Total
880 Other Expense Total	\$ 22,581.45	\$ 99,447.89	\$ 122,029.34	\$ 2,605.54	\$ 9,605.35	\$ 12,210.89	\$ 19,975.91	\$ 89,842.54	\$ 109,818.45	
	\$ -	\$ 3,318.70	\$ 3,318.70	\$ -	\$ 367.71	\$ 367.71	\$ -	\$ 2,950.99	\$ 2,950.99	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 2,450.99	\$ 2,450.99	\$ -	\$ 616.91	\$ 616.91	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-The Dailies Total
881 Rents Total	\$ -	\$ 5,769.69	\$ 5,769.69	\$ -	\$ 984.63	\$ 984.63	\$ -	\$ 4,785.06	\$ 4,785.06	
	\$ -	\$ 240,800.54	\$ 240,800.54	\$ -	\$ 26,680.70	\$ 26,680.70	\$ -	\$ 214,119.84	\$ 214,119.84	3-Factor Total
	\$ -	\$ 346,131.39	\$ 346,131.39	\$ -	\$ -	\$ -	\$ 346,131.39	\$ -	\$ 346,131.39	Direct-OR Total
	\$ 16,627.61	\$ -	\$ 16,627.61	\$ 16,627.61	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 13,205.70	\$ 13,205.70	\$ -	\$ 1,094.75	\$ 1,094.75	\$ -	\$ 12,110.95	\$ 12,110.95	Sendout Volumes Total
	\$ -	\$ 15,024.72	\$ 15,024.72	\$ -	\$ 1,757.99	\$ 1,757.99	\$ -	\$ 14,848.93	\$ 14,848.93	Transmission Total
885 Supervision and Engineering Total	\$ 362,759.00	\$ 269,030.96	\$ 631,789.96	\$ 16,627.61	\$ 27,951.24	\$ 44,578.85	\$ 346,131.39	\$ 241,079.72	\$ 587,211.11	
	\$ -	\$ 2,696.76	\$ 2,696.76	\$ -	\$ 298.80	\$ 298.80	\$ -	\$ 2,397.96	\$ 2,397.96	3-Factor Total
	\$ -	\$ 104,744.80	\$ 104,744.80	\$ -	\$ 12,642.70	\$ 12,642.70	\$ -	\$ 92,102.10	\$ 92,102.10	Customers-Port/Van 80% Total
	\$ -	\$ 5,501.52	\$ 5,501.52	\$ -	\$ 605.72	\$ 605.72	\$ -	\$ 4,895.80	\$ 4,895.80	Customers-All Total
	\$ 95,465.89	\$ -	\$ 95,465.89	\$ -	\$ -	\$ -	\$ 95,465.89	\$ -	\$ 95,465.89	Direct-OR Total
	\$ 10,361.83	\$ -	\$ 10,361.83	\$ 10,361.83	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 22,333.63	\$ 22,333.63	\$ -	\$ 261.30	\$ 261.30	\$ -	\$ 22,072.33	\$ 22,072.33	Transmission Total
887 Mains Total	\$ 105,827.72	\$ 135,276.71	\$ 241,104.43	\$ 10,361.83	\$ 13,808.52	\$ 24,170.35	\$ 95,465.89	\$ 121,468.19	\$ 216,934.08	
	\$ -	\$ 1,706.87	\$ 1,706.87	\$ -	\$ 189.12	\$ 189.12	\$ -	\$ 1,517.75	\$ 1,517.75	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 58,488.88	\$ 58,488.88	\$ -	\$ 4,848.73	\$ 4,848.73	\$ -	\$ 53,640.15	\$ 53,640.15	Sendout Volumes Total
	\$ -	\$ 20,275.30	\$ 20,275.30	\$ -	\$ 1,763.95	\$ 1,763.95	\$ -	\$ 18,511.35	\$ 18,511.35	Telemetering Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
889 Measuring and Regulator Station Expense - Gen	\$ -	\$ 80,471.05	\$ 80,471.05	\$ -	\$ 6,801.80	\$ 6,801.80	\$ -	\$ 73,669.25	\$ 73,669.25	
	\$ -	\$ 36.56	\$ 36.56	\$ -	\$ 4.05	\$ 4.05	\$ -	\$ 32.51	\$ 32.51	3-Factor Total
	\$ 4,064.30	\$ -	\$ 4,064.30	\$ -	\$ -	\$ -	\$ 4,064.30	\$ -	\$ 4,064.30	Direct-OR Total
	\$ -	\$ 25,021.76	\$ 25,021.76	\$ -	\$ 2,074.30	\$ 2,074.30	\$ -	\$ 22,947.46	\$ 22,947.46	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City	\$ 4,064.30	\$ 25,058.32	\$ 29,122.62	\$ -	\$ 2,078.35	\$ 2,078.35	\$ 4,064.30	\$ 22,979.97	\$ 27,044.27	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
	\$ -	\$ 160.58	\$ 160.58	\$ -	\$ 17.68	\$ 17.68	\$ -	\$ 142.90	\$ 142.90	Customers-All Total
	\$ 35,403.69	\$ -	\$ 35,403.69	\$ -	\$ -	\$ -	\$ 35,403.69	\$ -	\$ 35,403.69	Direct-OR Total
	\$ 7,483.33	\$ -	\$ 7,483.33	\$ 7,483.33	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 11,951.74	\$ 11,951.74	\$ -	\$ 990.80	\$ 990.80	\$ -	\$ 10,960.94	\$ 10,960.94	Sendout Volumes Total
	\$ -	\$ 2,190.57	\$ 2,190.57	\$ -	\$ 25.63	\$ 25.63	\$ -	\$ 2,164.94	\$ 2,164.94	Transmission Total
892 Services Total	\$ 42,887.02	\$ 14,302.89	\$ 57,189.91	\$ 7,483.33	\$ 10,341.11	\$ 8,517.44	\$ 35,403.69	\$ 13,268.78	\$ 48,672.47	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
	\$ -	\$ 122,376.43	\$ 122,376.43	\$ -	\$ 13,473.64	\$ 13,473.64	\$ -	\$ 108,902.79	\$ 108,902.79	Customers-All Total
	\$ -	\$ 10,508.56	\$ 10,508.56	\$ -	\$ 1,054.01	\$ 1,054.01	\$ -	\$ 9,454.55	\$ 9,454.55	Customers-Comm Total
	\$ -	\$ 2,444.36	\$ 2,444.36	\$ -	\$ 195.30	\$ 195.30	\$ -	\$ 2,249.06	\$ 2,249.06	Customers-Ind Total
	\$ -	\$ 15,357.49	\$ 15,357.49	\$ -	\$ 1,707.75	\$ 1,707.75	\$ -	\$ 13,649.74	\$ 13,649.74	Customers-Res Total
	\$ 51.20	\$ -	\$ 51.20	\$ -	\$ -	\$ -	\$ 51.20	\$ -	\$ 51.20	Direct-OR Total
	\$ -	\$ 119,061.17	\$ 119,061.17	\$ -	\$ 9,870.17	\$ 9,870.17	\$ -	\$ 109,191.00	\$ 109,191.00	Sendout Volumes Total

893 Meters and House Regulators Total	\$ -	\$ (5,080.92)	\$ (5,080.92)	\$ -	\$ (59.45)	\$ (59.45)	\$ -	\$ (5,021.47)	\$ (5,021.47)	Transmission Total
	\$ 51.20	\$ 264,667.09	\$ 264,718.29	\$ -	\$ 26,241.43	\$ 26,241.43	\$ 51.20	\$ 238,425.66	\$ 238,476.86	3-Factor Total
	\$ -	\$ 1,619.15	\$ 1,619.15	\$ -	\$ 179.40	\$ 179.40	\$ -	\$ 1,439.75	\$ 1,439.75	Transmission Total
	\$ -	\$ 341.32	\$ 341.32	\$ -	\$ 3.99	\$ 3.99	\$ -	\$ 337.33	\$ 337.33	Customers-All Total
894 Other Equipment Total	\$ -	\$ 1,960.47	\$ 1,960.47	\$ -	\$ 183.40	\$ 183.40	\$ -	\$ 1,777.07	\$ 1,777.07	Customers-Ind Total
	\$ -	\$ 141,722.19	\$ 141,722.19	\$ -	\$ 15,603.61	\$ 15,603.61	\$ -	\$ 126,118.58	\$ 126,118.58	Customers-Res Total
901 Supervision Total	\$ -	\$ 141,722.19	\$ 141,722.19	\$ -	\$ 15,603.61	\$ 15,603.61	\$ -	\$ 126,118.58	\$ 126,118.58	Direct-OR Total
	\$ -	\$ 74,538.31	\$ 74,538.31	\$ -	\$ 8,206.67	\$ 8,206.67	\$ -	\$ 66,331.64	\$ 66,331.64	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Ind Total
902 Meter Reading Expenses Total	\$ -	\$ 74,538.31	\$ 74,538.31	\$ -	\$ 8,206.67	\$ 8,206.67	\$ -	\$ 66,331.64	\$ 66,331.64	3-Factor Total
	\$ -	\$ 13,173.75	\$ 13,173.75	\$ -	\$ 1,459.65	\$ 1,459.65	\$ -	\$ 11,714.10	\$ 11,714.10	Customers-All Total
	\$ -	\$ 1,478,941.02	\$ 1,478,941.02	\$ -	\$ 162,831.41	\$ 162,831.41	\$ -	\$ 1,316,109.61	\$ 1,316,109.61	Customers-Ind Total
	\$ -	\$ 29,751.66	\$ 29,751.66	\$ -	\$ 2,377.16	\$ 2,377.16	\$ -	\$ 27,374.50	\$ 27,374.50	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
903 Customer Records and Collection Expense Total	\$ -	\$ 1,521,866.43	\$ 1,521,866.43	\$ -	\$ 166,668.22	\$ 166,668.22	\$ -	\$ 1,355,198.21	\$ 1,355,198.21	Customers-All Total
	\$ -	\$ (15,837.00)	\$ (15,837.00)	\$ -	\$ (1,743.65)	\$ (1,743.65)	\$ -	\$ (14,093.35)	\$ (14,093.35)	Customers-Comm Total
	\$ -	\$ 9,730.49	\$ 9,730.49	\$ -	\$ 975.97	\$ 975.97	\$ -	\$ 8,754.52	\$ 8,754.52	Customers-Ind Total
	\$ -	\$ 2,003.19	\$ 2,003.19	\$ -	\$ 160.05	\$ 160.05	\$ -	\$ 1,843.14	\$ 1,843.14	Customers-Res Total
	\$ -	\$ 79,179.93	\$ 79,179.93	\$ -	\$ 8,804.81	\$ 8,804.81	\$ -	\$ 70,375.12	\$ 70,375.12	Direct-OR Total
	\$ 2,698.38	\$ -	\$ 2,698.38	\$ -	\$ -	\$ -	\$ 2,698.38	\$ -	\$ 2,698.38	Customers-Res Total
904 Uncollectible Accounts Total	\$ 2,698.38	\$ 75,076.61	\$ 77,774.99	\$ -	\$ 8,197.18	\$ 8,197.18	\$ 2,698.38	\$ 66,879.43	\$ 69,577.81	Customers-Res Total
	\$ -	\$ 137.89	\$ 137.89	\$ -	\$ 15.33	\$ 15.33	\$ -	\$ 122.56	\$ 122.56	Customers-All Total
907 Supervision Total	\$ -	\$ 137.89	\$ 137.89	\$ -	\$ 15.33	\$ 15.33	\$ -	\$ 122.56	\$ 122.56	Customers-Ind Total
	\$ -	\$ 80,512.62	\$ 80,512.62	\$ -	\$ 8,864.44	\$ 8,864.44	\$ -	\$ 71,648.18	\$ 71,648.18	Customers-Res Total
	\$ -	\$ 101,876.75	\$ 101,876.75	\$ -	\$ 8,139.95	\$ 8,139.95	\$ -	\$ 93,736.80	\$ 93,736.80	Direct-OR Total
	\$ -	\$ (4,678.15)	\$ (4,678.15)	\$ -	\$ (520.21)	\$ (520.21)	\$ -	\$ (4,157.94)	\$ (4,157.94)	Direct-WA Total
	\$ (25,609.23)	\$ -	\$ (25,609.23)	\$ -	\$ -	\$ -	\$ (25,609.23)	\$ -	\$ (25,609.23)	Customers-All Total
	\$ 1,637.85	\$ -	\$ 1,637.85	\$ 1,637.85	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Res Total
908 Customer Assistance Expense Total	\$ (23,971.38)	\$ 177,711.22	\$ 153,739.84	\$ 1,637.85	\$ 16,484.18	\$ 18,122.03	\$ (25,609.23)	\$ 161,227.04	\$ 135,617.81	Customers-All Total
	\$ -	\$ 303,279.55	\$ 303,279.55	\$ -	\$ 33,391.08	\$ 33,391.08	\$ -	\$ 269,888.47	\$ 269,888.47	Customers-Ind Total
909 Customer Information Expense Total	\$ -	\$ 303,279.55	\$ 303,279.55	\$ -	\$ 33,391.08	\$ 33,391.08	\$ -	\$ 269,888.47	\$ 269,888.47	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 18,545.85	\$ 18,545.85	\$ -	\$ 2,062.30	\$ 2,062.30	\$ -	\$ 16,483.55	\$ 16,483.55	Customers-All Total
	\$ -	\$ 121.69	\$ 121.69	\$ -	\$ 11.69	\$ 11.69	\$ -	\$ 110.00	\$ 110.00	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 18,667.54	\$ 18,667.54	\$ -	\$ 2,073.99	\$ 2,073.99	\$ -	\$ 16,593.55	\$ 16,593.55	Customers-All Total
	\$ -	\$ 14,199.50	\$ 14,199.50	\$ -	\$ 1,563.36	\$ 1,563.36	\$ -	\$ 12,636.14	\$ 12,636.14	3-Factor Total
911 Supervision Total	\$ -	\$ 14,199.50	\$ 14,199.50	\$ -	\$ 1,563.36	\$ 1,563.36	\$ -	\$ 12,636.14	\$ 12,636.14	Customers-All Total
	\$ -	\$ 172.05	\$ 172.05	\$ -	\$ 19.06	\$ 19.06	\$ -	\$ 152.99	\$ 152.99	Customers-Ind Total
	\$ -	\$ 408,566.06	\$ 408,566.06	\$ -	\$ 44,983.12	\$ 44,983.12	\$ -	\$ 363,582.94	\$ 363,582.94	Customers-Res Total
	\$ -	\$ 2,889.15	\$ 2,889.15	\$ -	\$ 321.27	\$ 321.27	\$ -	\$ 2,567.88	\$ 2,567.88	Direct-OR Total
	\$ 49.58	\$ -	\$ 49.58	\$ -	\$ -	\$ -	\$ 49.58	\$ -	\$ 49.58	Customers-All Total
912 Demonstration and Selling Expense Total	\$ 49.58	\$ 411,627.26	\$ 411,676.84	\$ -	\$ 45,323.46	\$ 45,323.46	\$ 49.58	\$ 366,303.80	\$ 366,353.38	Customers-Res Total
	\$ -	\$ 116,339.83	\$ 116,339.83	\$ -	\$ 12,809.02	\$ 12,809.02	\$ -	\$ 103,530.81	\$ 103,530.81	Customers-All Total
913 Advertising Total	\$ -	\$ 116,339.83	\$ 116,339.83	\$ -	\$ 12,809.02	\$ 12,809.02	\$ -	\$ 103,530.81	\$ 103,530.81	Customers-Res Total
	\$ -	\$ 4,089,750.28	\$ 4,089,750.28	\$ -	\$ 453,144.33	\$ 453,144.33	\$ -	\$ 3,636,605.95	\$ 3,636,605.95	3-Factor Total
	\$ -	\$ 337,045.85	\$ 337,045.85	\$ -	\$ 37,108.75	\$ 37,108.75	\$ -	\$ 299,937.10	\$ 299,937.10	Customers-Ind Total
	\$ -	\$ 736.57	\$ 736.57	\$ -	\$ 58.85	\$ 58.85	\$ -	\$ 677.72	\$ 677.72	Customers-Res Total
	\$ -	\$ 13,149.89	\$ 13,149.89	\$ -	\$ 1,462.27	\$ 1,462.27	\$ -	\$ 11,687.62	\$ 11,687.62	Direct-OR Total
	\$ 25,867.23	\$ -	\$ 25,867.23	\$ -	\$ -	\$ -	\$ 25,867.23	\$ -	\$ 25,867.23	Employee Cost Total
	\$ 6,777.63	\$ -	\$ 6,777.63	\$ 6,777.63	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 427,424.03	\$ 427,424.03	\$ -	\$ 44,751.30	\$ 44,751.30	\$ -	\$ 382,672.73	\$ 382,672.73	Regulatory Total
	\$ -	\$ 33,799.42	\$ 33,799.42	\$ -	\$ 3,248.12	\$ 3,248.12	\$ -	\$ 30,551.30	\$ 30,551.30	Sendout Volumes Total
	\$ -	\$ 168,790.66	\$ 168,790.66	\$ -	\$ 50,637.20	\$ 50,637.20	\$ -	\$ 118,153.46	\$ 118,153.46	Transmission Total
	\$ -	\$ 277.34	\$ 277.34	\$ -	\$ 22.99	\$ 22.99	\$ -	\$ 254.35	\$ 254.35	Admin Tran Total
	\$ 32,644.86	\$ 5,070,974.04	\$ 5,103,618.90	\$ 6,777.63	\$ 590,433.81	\$ 597,211.44	\$ 25,867.23	\$ 4,480,540.23	\$ 4,506,407.46	Employee Cost Total
	\$ -	\$ (1,085,342.38)	\$ (1,085,342.38)	\$ -	\$ (123,913.54)	\$ (123,913.54)	\$ -	\$ (961,428.84)	\$ (961,428.84)	3-Factor Total
	\$ -	\$ (505,000.67)	\$ (505,000.67)	\$ -	\$ (52,873.57)	\$ (52,873.57)	\$ -	\$ (452,127.10)	\$ (452,127.10)	Admin Tran Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (1,590,343.05)	\$ (1,590,343.05)	\$ -	\$ (176,787.11)	\$ (176,787.11)	\$ -	\$ (1,413,555.94)	\$ (1,413,555.94)	Employee Cost Total
	\$ -	\$ 263,228.66	\$ 263,228.66	\$ -	\$ 29,165.74	\$ 29,165.74	\$ -	\$ 234,062.92	\$ 234,062.92	3-Factor Total

924 Property Insurance Premium Total	\$ -	\$ 263,228.66	\$ 263,228.66	\$ -	\$ 29,165.74	\$ 29,165.74	\$ -	\$ 234,062.92	\$ 234,062.92
	\$ -	\$ 3,044.26	\$ 3,044.26	\$ -	\$ 337.30	\$ 337.30	\$ -	\$ 2,706.96	\$ 2,706.96
	\$ 1,596.59	\$ -	\$ 1,596.59	\$ 1,596.59	\$ -	\$ 1,596.59	\$ -	\$ -	\$ -
925 Injuries and Damages Total	\$ 1,596.59	\$ 3,044.26	\$ 4,640.85	\$ 1,596.59	\$ 337.30	\$ 1,933.89	\$ -	\$ 2,706.96	\$ 2,706.96
	\$ -	\$ 823,992.06	\$ 823,992.06	\$ -	\$ 86,271.97	\$ 86,271.97	\$ -	\$ 737,720.09	\$ 737,720.09
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
926 Employee Pensions and Benefits Total	\$ -	\$ 824,746.06	\$ 824,746.06	\$ -	\$ 86,280.79	\$ 86,280.79	\$ -	\$ 738,465.27	\$ 738,465.27
	\$ -	\$ 373,854.47	\$ 373,854.47	\$ -	\$ 41,423.08	\$ 41,423.08	\$ -	\$ 332,431.39	\$ 332,431.39
930 Miscellaneous General Expense Total	\$ -	\$ 373,854.47	\$ 373,854.47	\$ -	\$ 41,423.08	\$ 41,423.08	\$ -	\$ 332,431.39	\$ 332,431.39
	\$ -	\$ 388,897.11	\$ 388,897.11	\$ -	\$ 43,089.80	\$ 43,089.80	\$ -	\$ 345,807.31	\$ 345,807.31
	\$ -	\$ 2,565.00	\$ 2,565.00	\$ -	\$ 282.41	\$ 282.41	\$ -	\$ 2,282.59	\$ 2,282.59
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18
931 Rents Total	\$ 3,989.18	\$ 391,462.11	\$ 395,451.29	\$ -	\$ 43,372.21	\$ 43,372.21	\$ 3,989.18	\$ 348,089.90	\$ 352,079.08
	\$ -	\$ 264,358.49	\$ 264,358.49	\$ -	\$ 29,290.92	\$ 29,290.92	\$ -	\$ 235,067.57	\$ 235,067.57
	\$ -	\$ 4,669.06	\$ 4,669.06	\$ -	\$ 704.56	\$ 704.56	\$ -	\$ 3,964.50	\$ 3,964.50
	\$ -	\$ 14,955.97	\$ 14,955.97	\$ -	\$ 1,646.65	\$ 1,646.65	\$ -	\$ 13,309.32	\$ 13,309.32
	\$ -	\$ 1,363.84	\$ 1,363.84	\$ -	\$ 343.28	\$ 343.28	\$ -	\$ 1,020.56	\$ 1,020.56
	\$ 38,290.67	\$ -	\$ 38,290.67	\$ -	\$ -	\$ -	\$ 38,290.67	\$ -	\$ 38,290.67
	\$ 4,548.06	\$ -	\$ 4,548.06	\$ 4,548.06	\$ -	\$ 4,548.06	\$ -	\$ -	\$ -
	\$ -	\$ 2,043.18	\$ 2,043.18	\$ -	\$ 196.35	\$ 196.35	\$ -	\$ 1,846.83	\$ 1,846.83
	\$ -	\$ 4,678.77	\$ 4,678.77	\$ -	\$ 387.87	\$ 387.87	\$ -	\$ 4,290.90	\$ 4,290.90
	\$ -	\$ 577.50	\$ 577.50	\$ -	\$ 6.76	\$ 6.76	\$ -	\$ 570.74	\$ 570.74
935 Maintenance of General Plant Total	\$ 42,838.73	\$ 292,646.81	\$ 335,485.54	\$ 4,548.06	\$ 32,576.39	\$ 37,124.45	\$ 38,290.67	\$ 260,070.42	\$ 298,361.09
Grand Total	\$ 873,051.07	\$ 12,418,413.46	\$ 13,291,464.53	\$ 105,017.45	\$ 1,356,992.18	\$ 1,462,009.63	\$ 768,033.62	\$ 11,061,421.28	\$ 11,829,454.90

3-Factor Total
 Direct-WA Total
 Employee Cost Total
 Transmission Total
 3-Factor Total
 3-Factor Total
 Customers-All Total
 Direct-OR Total
 3-Factor Total
 Customers Port/Van Total
 Customers-All Total
 Customers-The Dalles Total
 Direct-OR Total
 Direct-WA Total
 Firm Volumes Total
 Sendout Volumes Total
 Transmission Total

May 2018 Activity

May 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System Direct	System		Washington		Washington		Oregon		Oregon	
	Allocated	Total	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
		(465,313)								125,202
		1,401,684,187								1,223,743,927
		-0.03%								0.01%

NW Natural
Washington Quarterly Results of Operations Report

	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
Monthly Summary												
Sales of Gas												
480.1 Residential	25,656,782	(11,771,540)	13,885,242	2,657,309	1,179,787	2,837,096	2,657,309	22,999,473	1,900	(10,623,529)	22,999,473	
481.1 Commercial	13,430,661	(11,771,540)	1,659,121	1,128,442	0	1,128,442	1,128,442	12,302,218	0	(10,623,529)	12,302,218	
481.2 Industrial Firm	1,598,361	0	1,598,361	145,092	0	145,092	145,092	1,453,269	0	0	1,453,269	
481.3 Interruptible	1,390,415	0	1,390,415	32,685	0	32,685	32,685	1,357,730	0	0	1,357,730	
481.5 Unbilled Revenue	0	(11,771,540)	(11,771,540)	0	0	(11,771,540)	0	0	0	(10,623,529)	0	
495.20 Total Sales of Gas	42,076,218	(11,771,540)	30,304,678	3,963,529	(1,148,011)	2,815,518	2,815,517	38,112,690	1,900	(10,623,529)	37,214,061	
Transportation Revenue												
489.12 Industrial Firm	913,915	0	913,915	106,094	0	106,094	106,094	807,820	0	0	807,820	
489.13 Interruptible	650,905	0	650,905	75,363	0	75,363	75,363	575,542	0	0	575,542	
489.15 Agency Fee/Balancing	(203,575)	0	(203,575)	0	0	0	0	0	0	(203,575)	0	
489.3 Total Transportation Revenue	1,361,245	0	1,361,245	181,458	0	181,458	181,458	1,179,787	0	0	1,179,787	
495.6 Rate Adjustments - Amortizations	1,923,560	0	1,923,560	(128,924)	0	(128,924)	(128,924)	2,052,484	0	0	2,052,484	
Miscellaneous Revenues												
487 Late Payment Charge	227,556	0	227,556	10,647	0	10,647	10,647	216,910	0	0	216,910	
488.0 Seasonal Reconnect Fee	1,900	0	1,900	0	0	0	0	1,900	0	0	1,900	
488.0 Delinquent Reconnect Fee	27,300	0	27,300	300	0	300	300	27,000	0	0	27,000	
488.1 Returned Check Charge	9,615	0	9,615	810	0	810	810	8,805	0	0	8,805	
488.3 Recon Charge CR During Office Hours	25,615	0	25,615	1,575	0	1,575	1,575	24,040	0	0	24,040	
488.4 Field Collection Charge	43,150	0	43,150	4,110	0	4,110	4,110	39,040	0	0	39,040	
488.5 Recon Charge CR After Office Hours	4,840	0	4,840	4,550	0	4,550	4,550	290	0	0	290	
488.6 Recon Charge Seas During Office Hours	325	0	325	25	0	25	25	300	0	0	300	
488.7 Recon Charge Seas After Office Hours	200	0	200	200	0	200	200	0	0	0	0	
488.8 Automated Payment Charge	3,945	0	3,945	618	0	618	618	3,328	0	0	3,328	
493.2 Rent - Utility Property	15,617	15,617	31,234	736	736	15,617	736	14,881	14,881	14,881	14,881	
495.1 Meter Rentals	15,796	0	15,796	1,600	0	1,600	1,600	14,196	0	0	14,196	
495.2 Other Gas Revenue - Miscellaneous	37,538	0	37,538	584	0	584	584	36,954	0	0	36,954	
495.2 Total Miscellaneous Revenues	397,780	15,617	413,397	25,019	736	25,755	25,755	372,761	14,881	14,881	387,642	
Total Operating Revenue	45,758,804	(11,755,923)	34,002,881	4,041,081	(1,147,275)	2,893,806	2,893,806	41,717,723	(10,608,648)	31,109,075		
Cost of Gas												
804.7 WACOG Incurred	7,394,437	0	7,394,437	545,371	0	545,371	545,371	6,849,067	0	0	6,849,067	
805.7 WACOG Deferred	1,180,760	0	1,180,760	197,888	0	197,888	197,888	982,872	0	0	982,872	
804.6 Demand Incurred	6,935,990	0	6,935,990	728,973	0	728,973	728,973	6,207,018	0	0	6,207,018	
805.8 Demand Deferred	(3,602,431)	0	(3,602,431)	(403,354)	0	(403,354)	(403,354)	(3,199,077)	0	0	(3,199,077)	
805.4 Amortization of Gas Costs	(1,111,476)	0	(1,111,476)	(162,487)	0	(162,487)	(162,487)	(948,988)	0	0	(948,988)	
805.4 Total Cost of Gas	10,797,280	0	10,797,280	906,390	0	906,390	906,390	9,890,890	0	0	9,890,890	
407.03 Environmental Expense	530,043	0	530,043	0	0	0	0	530,043	0	0	530,043	
Detail Operations & Maintenance	1,132,508	12,205,102	13,337,610	44,495	1,352,844	1,397,339	1,397,339	1,088,013	10,852,258	11,940,271		
Other Taxes												
408.11 Property	1,827,801	0	1,827,801	146,070	0	146,070	146,070	1,681,731	0	0	1,681,731	
408.12 Franchise	1,287,446	0	1,287,446	136,632	0	136,632	136,632	1,150,815	0	0	1,150,815	
408.13 Payroll	528,613	528,613	1,057,226	55,494	55,494	110,988	55,494	473,119	473,119	473,119	473,119	
408.14 Other	66,259	0	66,259	136,632	0	136,632	136,632	(70,373)	0	0	(70,373)	
408.15 Regulatory	0	0	0	0	0	0	0	0	0	0	0	
408.15 Total Other Taxes	3,181,506	528,613	3,710,119	419,334	55,494	474,827	474,827	2,762,172	473,119	3,235,291		
403.1 Depreciation	6,904,830	0	6,904,830	751,245	0	751,245	751,245	6,153,584	0	0	6,153,584	
Income Taxes												
409.11 Federal Income Taxes	(346,978)	0	(346,978)	(45,053)	0	(45,053)	(45,053)	(301,925)	0	0	(301,925)	
410.11 Federal Income Taxes - Deferred	67,996	0	67,996	0	0	0	0	67,996	0	0	67,996	
411.42 Federal Income Tax Credit	(319,681)	0	(319,681)	(428)	0	(428)	(428)	(319,253)	0	0	(319,253)	
409.12 Oregon Income Taxes	(118,328)	0	(118,328)	0	0	0	0	(118,328)	0	0	(118,328)	
410.12 Oregon Income Taxes - Deferred	24,105	0	24,105	0	0	0	0	24,105	0	0	24,105	
411.12 Oregon Income Tax Credit	(118,803)	0	(118,803)	(45,481)	0	(45,481)	(45,481)	(73,322)	0	0	(73,322)	
411.12 Total Income Taxes	(811,689)	0	(811,689)	(90,544)	0	(90,544)	(90,544)	(721,145)	0	0	(721,145)	
Total Operating Revenue Deductions	15,111,295	19,638,544	34,749,839	1,370,219	2,159,583	3,529,802	3,529,802	13,741,076	17,478,961	31,219,837		
Net Operating Income												
			(465,313)			(465,313)						125,202

May 2018

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

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,996,888,423			332,522,338			2,664,366,085
108.1X Accumulated Depreciation			(1,330,290,357)			(134,628,000)			(1,195,662,358)
ADJ Working Capital Allowance			175,664,648			21,294,858			154,369,790
117.X Storage Gas - Cushion			18,478,826			1,775,815			16,703,011
186.XX Leasehold Improvements			4,040,358			447,672			3,592,686
252.XX Customer Contributions			(4,268,622)			(735,487)			(3,533,135)
283.XX Deferred Taxes - Federal			(381,496,021)			(42,736,935)			(338,759,086)
283.XX Deferred Taxes - State			(77,333,067)			0			(77,333,067)
Total Rate Base			1,401,684,187			177,940,260			1,223,743,927
Rate Of Return on Rate Base			-0.03%			-0.33%			0.01%

May 2018

System	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total		Total		Total		Total
		77,832,404		7,749,682		70,082,722		1,181,578,734
		1,346,362,809		164,784,075		1,181,578,734		5.93%
		5.78%		4.70%		5.93%		

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

May 2018

NW Natural
Washington Results of Operations
 12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total		
480.1	Residential		420,617,622	0	46,787,983	0	46,787,983	0	373,829,639	0	373,829,639	0	0	0
481.1	Commercial		208,141,350	0	18,091,816	0	18,091,816	0	190,049,533	0	190,049,533	0	0	0
481.2	Industrial Firm		21,847,039	0	2,044,280	0	2,044,280	0	19,802,759	0	19,802,759	0	0	0
481.3	Interruptible		20,693,988	0	560,002	0	560,002	0	20,133,986	0	20,133,986	0	0	0
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(8,578,951)	0	(145,204)	(145,204)	0	0	(8,433,747)	(8,433,747)	0	0	0
	Total Sales of Gas		671,299,999	(8,578,951)	67,484,082	(145,204)	67,338,878	603,815,917	603,815,917	(8,433,747)	595,382,170	0	0	0
489.12	Transportation Revenue		11,872,809	0	1,422,788	0	1,422,788	10,450,021	10,450,021	0	10,450,021	0	0	0
489.13	Industrial Firm		8,013,437	0	997,458	0	997,458	7,015,978	7,015,978	0	7,015,978	0	0	0
489.15	Interruptible Incentive		208,608	0	0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		20,094,854	0	2,420,246	0	2,420,246	17,674,608	17,674,608	0	208,608	0	0	0
	Total Transportation Revenue		(3,873,643)	0	(2,337,244)	0	(2,337,244)	(1,536,400)	(1,536,400)	0	(1,536,400)	0	0	0
495.6	Rate Adjustments - Amortizations		2,119,270	0	95,545	0	95,545	2,023,725	2,023,725	0	2,023,725	0	0	0
	Miscellaneous Revenues		15,250	0	0	0	0	15,250	15,250	0	15,250	0	0	0
487	Late Payment Charge		278,750	0	1,250	0	1,250	277,500	277,500	0	277,500	0	0	0
488.0	Seasonal Reconnect Fee		119,520	0	11,445	0	11,445	108,075	108,075	0	108,075	0	0	0
488.1	Returned Check Charge		278,796	0	16,350	0	16,350	262,446	262,446	0	262,446	0	0	0
488.3	Recon Charge CR During Office Hours		390,170	0	36,215	0	36,215	353,955	353,955	0	353,955	0	0	0
488.4	Field Collection Charge		39,095	0	35,825	0	35,825	3,270	3,270	0	3,270	0	0	0
488.5	Recon Charge CR After Office Hours		9,920	0	500	0	500	9,420	9,420	0	9,420	0	0	0
488.6	Recon Charge Seas During Office Hours		1,330	0	1,300	0	1,300	30	30	0	30	0	0	0
488.7	Recon Charge Seas After Office Hours		42,395	0	5,933	0	5,933	36,463	36,463	0	36,463	0	0	0
488.8	Automated Payment Charge		189,324	0	8,917	0	8,917	180,406	180,406	0	180,406	0	0	0
493.2	Rent - Utility Property		194,954	0	15,575	0	15,575	179,379	179,379	0	179,379	0	0	0
495.1	Meter Rentals		220,101	0	7,440	0	7,440	212,661	212,661	0	212,661	0	0	0
495.2	Other Gas Revenue - Miscellaneous		3,709,551	189,324	227,378	8,917	236,295	3,482,174	3,482,174	180,406	3,662,580	0	0	0
	Total Miscellaneous Revenues		691,230,760	(8,389,628)	67,794,462	(136,287)	67,658,175	623,436,298	623,436,298	(8,253,341)	615,182,957	0	0	0
	Total Operating Revenue		197,289,181	0	18,196,157	0	18,196,157	179,093,024	179,093,024	0	179,093,024	0	0	0
804.7	WACOG Incurred		14,796,469	0	1,730,343	0	1,730,343	13,066,126	13,066,126	0	13,066,126	0	0	0
805.7	WACOG Deferred		80,004,613	0	8,317,796	0	8,317,796	71,686,818	71,686,818	0	71,686,818	0	0	0
804.6	Demand Incurred		3,584,544	0	434,945	0	434,945	3,149,599	3,149,599	0	3,149,599	0	0	0
805.8	Demand Deferred		(15,514,704)	0	(2,815,474)	0	(2,815,474)	(12,699,229)	(12,699,229)	0	(12,699,229)	0	0	0
805.4	Amortization of Gas Costs		280,160,104	0	25,863,767	0	25,863,767	254,296,338	254,296,338	0	254,296,338	0	0	0
	Total Cost of Gas		12,352,322	0	0	0	0	0	0	0	12,352,322	0	0	0
407.03	Environmental Expense		155,689,989	0	1,068,038	15,393,839	16,461,877	9,690,785	129,537,327	0	139,228,112	0	0	0
	Operations & Maintenance		22,270,004	0	1,448,362	0	1,448,362	20,821,642	20,821,642	0	20,821,642	0	0	0
408.11	Property		18,077,740	0	2,758,040	0	2,758,040	15,319,700	15,319,700	0	15,319,700	0	0	0
408.12	Franchise		6,130,187	0	625,296	0	625,296	0	5,504,890	0	5,504,890	0	0	0
408.13	Payroll		723,121	0	1,512,612	0	1,512,612	(789,492)	(789,492)	0	(789,492)	0	0	0
408.14	Other		1,937,625	0	147,230	0	147,230	1,790,395	1,790,395	0	1,790,395	0	0	0
408.15	Regulatory		43,008,490	6,130,187	5,866,244	625,296	6,491,541	37,142,245	5,504,890	0	42,647,136	0	0	0
	Total Other Taxes		81,209,302	0	8,561,396	0	8,561,396	0	72,647,907	0	72,647,907	0	0	0
403.1	Depreciation		18,622,963	0	2,534,498	0	2,534,498	16,088,465	16,088,465	0	16,088,465	0	0	0
	Income Taxes		43,229,517	0	(4,585)	0	(4,585)	43,229,517	43,229,517	0	43,229,517	0	0	0
409.11	Federal Income Taxes		(41,121,615)	0	0	0	0	4,006,212	4,006,212	0	4,006,212	0	0	0
410.11	Federal Income Taxes - Deferred		4,006,212	0	0	0	0	6,230,703	6,230,703	0	6,230,703	0	0	0
411.12	Oregon Income Taxes		(4,509,447)	0	0	0	0	(4,509,447)	(4,509,447)	0	(4,509,447)	0	0	0
	Total Income Tax Deductions		26,458,334	0	0	0	0	2,529,913	2,529,913	0	2,529,913	0	0	0
	Total Operating Revenue Deductions		605,008,728	232,270,655	32,798,049	24,580,531	59,908,493	301,129,368	207,690,124	0	545,100,235	0	0	0
	Net Operating Income		77,832,404	0	7,749,682	0	7,749,682	0	70,082,722	0	70,082,722	0	0	0

May 2018

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
		System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base								
101 Gross Plant		2,940,302,900			319,348,020			2,620,954,880
108.1X Accumulated Depreciation		(1,299,710,716)			(130,269,701)			(1,169,441,015)
Adj Working Capital Allowance		152,459,260			17,564,997			134,894,264
117.X Storage Gas - Cushion		15,770,541			1,489,031			14,281,510
186.XX Leasehold Improvements		445,097			49,317			395,780
252.XX Customer Contributions		(4,075,184)			(660,653)			(3,414,531)
283.XX Deferred Taxes - Federal		(381,496,021)			(42,736,935)			(338,759,086)
283.XX Deferred Taxes - State		(77,333,067)			0			(77,333,067)
Total Rate Base		1,346,362,809			164,784,075			1,181,578,734
Rate Of Return on Rate Base		5.78%			4.70%			5.93%
Allocation References:								
D Depreciation Factor		100.00%			10.54%			89.46%

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

NW Natural

**Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended May 31, 2018**

	MAY	MAY	MAY
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$12,508	\$1,202	\$11,306
818 Compressor Station Expense	\$5,914	\$568	\$5,346
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$186,987	\$18,023	\$168,964
821 Purification Expense	(\$129)	(\$12)	(\$117)
Maintenance			
832 Wells Expense	\$14,601	\$1,403	\$13,198
834 Compressor Station Expense	\$21,065	\$2,024	\$19,040
Total Underground Storage Expense	<u>240,945</u>	<u>23,208</u>	<u>217,737</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$8,777	\$843	\$7,933
Total Other Storage Expense	<u>8,777</u>	<u>843</u>	<u>7,933</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$127,845	\$12,286	\$115,559
845 LNG Fuel	(\$25,884)	(\$2,487)	(\$23,397)
Maintenance			
847 Supervision and Engineering	\$122,375	\$11,760	\$110,615
Total Liquified Natural Gas Expense	<u>224,336</u>	<u>21,559</u>	<u>202,777</u>
Total Natural Gas Storage	<u>474,058</u>	<u>45,610</u>	<u>428,448</u>
Transmission Expense			
Operation			
856 Mains Expense	\$214,562	\$15,168	\$199,394
Maintenance			
863 Maintenance of Mains	\$12,800	\$1,418	\$11,382
Total Transmission Expense	<u>227,361</u>	<u>16,586</u>	<u>210,775</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$276,254	\$22,901	\$253,353
874 Mains and Services Expense	\$1,289,623	\$138,554	\$1,151,069
875 Measuring and Regulator Station Expense - General	\$29,457	\$2,459	\$26,998
877 Measuring and Regulator Station Expense - City Gate	\$35,356	\$3,009	\$32,348
878 Meter and House Regulator Expense	\$497,491	\$54,616	\$442,875
879 Customer Installation Expense	\$950,118	\$104,110	\$846,009
880 Other Expense	\$176,087	\$23,344	\$152,743
881 Rents	\$58,940	\$6,876	\$52,064
Maintenance			
885 Supervision and Engineering	\$749,982	(\$9,948)	\$759,930
887 Mains	\$246,409	\$33,692	\$212,717
889 Measuring and Regulator Station Expense - General	\$120,395	\$10,077	\$110,318
891 Measuring and Regulator Station Expense - City Gate	\$19,888	\$1,296	\$18,592
892 Services	\$99,129	\$5,988	\$93,141
893 Meters and House Regulators	\$226,212	\$23,134	\$203,077
894 Other Equipment	\$2,209	\$199	\$2,010
Total Distribution Expense	<u>4,777,550</u>	<u>420,307</u>	<u>4,357,244</u>

Customer Accounts Expense

Operation

901	Supervision	\$144,564	\$15,916	\$128,647
902	Meter Reading Expenses	\$75,813	\$8,339	\$67,474
903	Customer Records and Collection Expense	\$1,609,626	\$176,229	\$1,433,397
904	Uncollectible Accounts	\$40,740	\$4,528	\$36,212
	Total Customer Accounts Expense	<u>1,870,742</u>	<u>205,012</u>	<u>1,665,730</u>

Customer Service and Informational

Operation

907	Supervision	\$30	\$3	\$26
908	Customer Assistance Expense	\$193,027	\$15,832	\$177,195
909	Customer Information Expense	\$306,109	\$33,703	\$272,406
910	Miscellaneous Customer Service Expense	\$17,496	\$1,946	\$15,550
	Total Customer Service and Informational	<u>516,661</u>	<u>51,483</u>	<u>465,178</u>

Sales Expense

Operation

911	Supervision	\$10,986	\$1,210	\$9,777
912	Demonstration and Selling Expense	\$280,472	\$30,864	\$249,608
913	Advertising	\$33,353	\$3,672	\$29,681
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>324,812</u>	<u>35,746</u>	<u>289,065</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$4,875,577	\$597,906	\$4,277,671
922	Administrative Expenses Transferred - Credit	(\$1,678,432)	(\$186,621)	(\$1,491,811)
924	Property Insurance Premium	\$269,149	\$29,822	\$239,328
925	Injuries and Damages	\$5,338	\$2,353	\$2,985
926	Employee Pensions and Benefits	\$782,553	\$81,863	\$700,690
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$112,211	\$12,433	\$99,778
931	Rents	\$393,141	\$43,116	\$350,025

Maintenance

935	Maintenance of General Plant	<u>\$386,887</u>	<u>\$41,723</u>	<u>\$345,164</u>
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	Total Administrative and General Expense	<u>5,146,425</u>	<u>622,595</u>	<u>4,523,831</u>
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	Total Operations and Maintenance Expense	<u>\$13,337,610</u>	<u>\$1,397,339</u>	<u>\$11,940,271</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended May 31, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		MAY	MAY		MAY	MAY		MAY	MAY	
816 Wells Expense Total	\$ -	\$ 12,508.26	\$ 12,508.26	\$ -	\$ 1,202.04	\$ 1,202.04	\$ -	\$ 11,306.22	\$ 11,306.22	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 5,914.22	\$ 5,914.22	\$ -	\$ 568.36	\$ 568.36	\$ -	\$ 5,345.86	\$ 5,345.86	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ 5,157.14	\$ 5,157.14	\$ -	\$ 571.41	\$ 571.41	\$ -	\$ 4,585.73	\$ 4,585.73	3-Factor Total
	\$ 235.89	\$ -	\$ 235.89	\$ -	\$ -	\$ -	\$ 235.89	\$ -	\$ 235.89	Direct-OR Total
	\$ -	\$ 181,593.72	\$ 181,593.72	\$ -	\$ 17,451.16	\$ 17,451.16	\$ -	\$ 164,142.56	\$ 164,142.56	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 235.89	\$ 186,750.86	\$ 186,986.75	\$ -	\$ 18,022.57	\$ 18,022.57	\$ 235.89	\$ 168,728.29	\$ 168,964.18	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (129.36)	\$ (129.36)	\$ -	\$ (12.43)	\$ (12.43)	\$ -	\$ (116.93)	\$ (116.93)	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 14,600.92	\$ 14,600.92	\$ -	\$ 1,403.15	\$ 1,403.15	\$ -	\$ 13,197.77	\$ 13,197.77	Firm Volumes Total
	\$ -	\$ 14,600.92	\$ 14,600.92	\$ -	\$ 1,403.15	\$ 1,403.15	\$ -	\$ 13,197.77	\$ 13,197.77	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ 21,064.67	\$ 21,064.67	\$ -	\$ 2,024.31	\$ 2,024.31	\$ -	\$ 19,040.36	\$ 19,040.36	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 8,776.75	\$ 8,776.75	\$ -	\$ 843.45	\$ 843.45	\$ -	\$ 7,933.30	\$ 7,933.30	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 127,845.35	\$ 127,845.35	\$ -	\$ 12,285.94	\$ 12,285.94	\$ -	\$ 115,559.41	\$ 115,559.41	Firm Volumes Total
845 LNG Fuel Total	\$ -	\$ (25,884.05)	\$ (25,884.05)	\$ -	\$ (2,487.46)	\$ (2,487.46)	\$ -	\$ (23,396.59)	\$ (23,396.59)	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 122,374.73	\$ 122,374.73	\$ -	\$ 11,760.21	\$ 11,760.21	\$ -	\$ 110,614.52	\$ 110,614.52	Firm Volumes Total
	\$ -	\$ 122,374.73	\$ 122,374.73	\$ -	\$ 11,760.21	\$ 11,760.21	\$ -	\$ 110,614.52	\$ 110,614.52	Firm Volumes Total
	\$ -	\$ 126,183.88	\$ 126,183.88	\$ -	\$ 13,981.17	\$ 13,981.17	\$ -	\$ 112,202.71	\$ 112,202.71	3-Factor Total
	\$ 13,245.05	\$ -	\$ 13,245.05	\$ -	\$ -	\$ -	\$ 13,245.05	\$ -	\$ 13,245.05	Direct-OR Total
	\$ 254.24	\$ -	\$ 254.24	\$ 254.24	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 792.06	\$ 792.06	\$ -	\$ 65.66	\$ 65.66	\$ -	\$ 726.40	\$ 726.40	Sentout Volumes Total
	\$ -	\$ 74,086.37	\$ 74,086.37	\$ -	\$ 866.81	\$ 866.81	\$ -	\$ 73,219.56	\$ 73,219.56	Transmission Total
856 Mains Expense Total	\$ 13,499.29	\$ 201,062.31	\$ 214,561.60	\$ 254.24	\$ 14,913.65	\$ 15,167.89	\$ 13,245.05	\$ 186,148.66	\$ 199,393.71	3-Factor Total
863 Maintenance of Mains Total	\$ -	\$ 12,799.77	\$ 12,799.77	\$ -	\$ 1,418.21	\$ 1,418.21	\$ -	\$ 11,381.56	\$ 11,381.56	Firm Volumes Total
	\$ -	\$ 12,799.77	\$ 12,799.77	\$ -	\$ 1,418.21	\$ 1,418.21	\$ -	\$ 11,381.56	\$ 11,381.56	Firm Volumes Total
	\$ -	\$ 276,254.28	\$ 276,254.28	\$ -	\$ 22,901.48	\$ 22,901.48	\$ -	\$ 253,352.80	\$ 253,352.80	Sales/Sentout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 319,748.24	\$ 319,748.24	\$ -	\$ 35,428.10	\$ 35,428.10	\$ -	\$ 284,320.14	\$ 284,320.14	3-Factor Total
	\$ -	\$ 536,767.29	\$ 536,767.29	\$ -	\$ 59,098.08	\$ 59,098.08	\$ -	\$ 477,669.21	\$ 477,669.21	Customers Port/Van Total
	\$ 304,153.28	\$ -	\$ 304,153.28	\$ -	\$ -	\$ -	\$ 304,153.28	\$ -	\$ 304,153.28	Customers-All Total
	\$ 38,250.84	\$ -	\$ 38,250.84	\$ 38,250.84	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 66,230.13	\$ 66,230.13	\$ -	\$ 5,490.48	\$ 5,490.48	\$ -	\$ 60,739.65	\$ 60,739.65	Sentout Volumes Total
	\$ -	\$ 24,473.43	\$ 24,473.43	\$ -	\$ 286.34	\$ 286.34	\$ -	\$ 24,187.09	\$ 24,187.09	Transmission Total
874 Mains and Services Expense Total	\$ 342,404.12	\$ 947,219.09	\$ 1,289,623.21	\$ 38,250.84	\$ 100,303.00	\$ 138,553.84	\$ 304,153.28	\$ 846,916.09	\$ 1,151,069.37	3-Factor Total
	\$ -	\$ 25,421.58	\$ 25,421.58	\$ -	\$ 2,107.45	\$ 2,107.45	\$ -	\$ 23,314.13	\$ 23,314.13	Sentout Volumes Total
	\$ -	\$ 4,035.36	\$ 4,035.36	\$ -	\$ 351.08	\$ 351.08	\$ -	\$ 3,684.28	\$ 3,684.28	Telemetering Total
875 Measuring and Regulator Station Expense - Gene	\$ -	\$ 29,456.94	\$ 29,456.94	\$ -	\$ 2,458.53	\$ 2,458.53	\$ -	\$ 26,998.41	\$ 26,998.41	3-Factor Total
	\$ -	\$ 4,718.71	\$ 4,718.71	\$ -	\$ 522.83	\$ 522.83	\$ -	\$ 4,195.88	\$ 4,195.88	Customers-All Total
	\$ -	\$ 980.19	\$ 980.19	\$ -	\$ 107.92	\$ 107.92	\$ -	\$ 872.27	\$ 872.27	Direct-OR Total
	\$ -	\$ 28,525.46	\$ 28,525.46	\$ -	\$ 2,364.76	\$ 2,364.76	\$ -	\$ 26,160.70	\$ 26,160.70	Sentout Volumes Total
	\$ -	\$ 1,132.13	\$ 1,132.13	\$ -	\$ 13.25	\$ 13.25	\$ -	\$ 1,118.88	\$ 1,118.88	Transmission Total

875 Measuring and Regulator Station Expense - City	\$ -	\$ 35,356.49	\$ 35,356.49	\$ -	\$ 3,008.76	\$ 3,008.76	\$ -	\$ 32,347.73	\$ 32,347.73	Customers-All Total	\$ 438,824.49
	\$ -	\$ 493,116.63	\$ 493,116.63	\$ -	\$ 54,292.14	\$ 54,292.14	\$ -	\$ 438,824.49	\$ 438,824.49	Customers-Ind Total	\$ 510.38
	\$ -	\$ 554.70	\$ 554.70	\$ -	\$ 44.32	\$ 44.32	\$ -	\$ 510.38	\$ 510.38	Direct-OR Total	\$ 428.23
	\$ 428.23	\$ -	\$ 428.23	\$ -	\$ -	\$ -	\$ 428.23	\$ -	\$ -	Sendout Volumes Total	\$ 3,088.92
	\$ -	\$ 3,368.14	\$ 3,368.14	\$ -	\$ 279.22	\$ 279.22	\$ -	\$ 3,088.92	\$ 3,088.92	Transmission Total	\$ 23.24
	\$ -	\$ 23.52	\$ 23.52	\$ -	\$ 0.28	\$ 0.28	\$ -	\$ 23.24	\$ 23.24	3-Factor Total	\$ 8715.14
875 Meter and House Regulator Expense Total	\$ 428.23	\$ 497,062.99	\$ 497,491.22	\$ -	\$ 54,615.96	\$ 54,615.96	\$ 428.23	\$ 442,447.03	\$ 442,875.26	Customers-All Total	\$ 820,664.93
	\$ -	\$ 9,801.10	\$ 9,801.10	\$ -	\$ 1,085.96	\$ 1,085.96	\$ -	\$ 8,715.14	\$ 8,715.14	Customers-Ind Total	\$ 16,628.43
	\$ -	\$ 922,199.05	\$ 922,199.05	\$ -	\$ 101,534.12	\$ 101,534.12	\$ -	\$ 820,664.93	\$ 820,664.93	Direct-OR Total	\$ -
	\$ 16,628.43	\$ -	\$ 16,628.43	\$ -	\$ -	\$ -	\$ 16,628.43	\$ -	\$ -	Direct-WA Total	\$ -
	\$ 1,489.67	\$ -	\$ 1,489.67	\$ 1,489.67	\$ -	\$ -	\$ 1,489.67	\$ -	\$ -	Sendout Volumes Total	\$ 22,200.86
	\$ 18,118.10	\$ 932,000.15	\$ 950,118.25	\$ 1,489.67	\$ 102,620.08	\$ 104,109.75	\$ 16,628.43	\$ 829,380.07	\$ 846,008.50	Transmission Total	\$ 1,882.28
880 Other Expense Total	\$ 24,753.89	\$ 151,333.24	\$ 176,087.13	\$ 7,449.81	\$ 15,894.08	\$ 23,343.89	\$ 17,304.08	\$ 135,439.16	\$ 152,743.24	3-Factor Total	\$ 50,229.81
	\$ -	\$ 56,488.76	\$ 56,488.76	\$ -	\$ 6,258.95	\$ 6,258.95	\$ -	\$ 50,229.81	\$ 50,229.81	Customers-All Total	\$ 1,834.08
	\$ -	\$ 2,450.99	\$ 2,450.99	\$ -	\$ 616.91	\$ 616.91	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-The Dailies Total	\$ -
881 Rents Total	\$ -	\$ 58,939.75	\$ 58,939.75	\$ -	\$ 6,875.87	\$ 6,875.87	\$ -	\$ 52,063.88	\$ 52,063.88	3-Factor Total	\$ 197,201.24
	\$ -	\$ 221,773.77	\$ 221,773.77	\$ -	\$ 24,572.53	\$ 24,572.53	\$ -	\$ 197,201.24	\$ 197,201.24	Direct-OR Total	\$ 541,993.84
	\$ 541,993.84	\$ -	\$ 541,993.84	\$ -	\$ -	\$ -	\$ 541,993.84	\$ -	\$ -	Direct-WA Total	\$ -
	\$ (35,440.36)	\$ -	\$ (35,440.36)	\$ (35,440.36)	\$ -	\$ (35,440.36)	\$ -	\$ 8,579.01	\$ 8,579.01	Sendout Volumes Total	\$ 12,155.88
	\$ -	\$ 9,354.50	\$ 9,354.50	\$ -	\$ 775.49	\$ 775.49	\$ -	\$ 12,155.88	\$ 12,155.88	Transmission Total	\$ 1,962.06
	\$ -	\$ 12,299.79	\$ 12,299.79	\$ -	\$ 143.91	\$ 143.91	\$ -	\$ 96,135.32	\$ 96,135.32	Customers-Port/Van 80% Total	\$ 14,175.21
885 Supervision and Engineering Total	\$ 506,553.48	\$ 243,428.06	\$ 749,981.54	\$ (35,440.36)	\$ 25,491.93	\$ (9,948.43)	\$ 541,993.84	\$ 217,936.13	\$ 759,929.97	Direct-OR Total	\$ 73,031.90
	\$ -	\$ 2,206.55	\$ 2,206.55	\$ -	\$ 244.49	\$ 244.49	\$ -	\$ 1,962.06	\$ 1,962.06	Direct-WA Total	\$ 27,412.08
	\$ -	\$ 109,331.65	\$ 109,331.65	\$ -	\$ 13,196.33	\$ 13,196.33	\$ -	\$ 96,135.32	\$ 96,135.32	Transmission Total	\$ -
	\$ -	\$ 15,928.99	\$ 15,928.99	\$ -	\$ 1,753.78	\$ 1,753.78	\$ -	\$ 14,175.21	\$ 14,175.21	3-Factor Total	\$ 1,761.98
	\$ 73,031.90	\$ -	\$ 73,031.90	\$ -	\$ -	\$ -	\$ 73,031.90	\$ -	\$ -	Customers-All Total	\$ 87,565.75
	\$ 18,172.83	\$ -	\$ 18,172.83	\$ 18,172.83	\$ -	\$ -	\$ 18,172.83	\$ -	\$ -	Direct-OR Total	\$ 20,292.68
	\$ -	\$ 27,736.60	\$ 27,736.60	\$ -	\$ 324.52	\$ 324.52	\$ -	\$ 697.74	\$ 697.74	Telemetering Total	\$ -
887 Mains Total	\$ 91,204.73	\$ 155,203.79	\$ 246,408.52	\$ 18,172.83	\$ 15,519.12	\$ 33,691.95	\$ 73,031.90	\$ 139,684.67	\$ 212,716.57	Transmission Total	\$ 110,318.15
	\$ -	\$ 1,981.53	\$ 1,981.53	\$ -	\$ 219.55	\$ 219.55	\$ -	\$ 1,761.98	\$ 1,761.98	3-Factor Total	\$ 772.61
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total	\$ 4,543.78
	\$ -	\$ 95,481.14	\$ 95,481.14	\$ -	\$ 7,915.39	\$ 7,915.39	\$ -	\$ 87,565.75	\$ 87,565.75	Sendout Volumes Total	\$ 20,292.68
	\$ -	\$ 22,226.38	\$ 22,226.38	\$ -	\$ 1,933.70	\$ 1,933.70	\$ -	\$ 697.74	\$ 697.74	Telemetering Total	\$ -
	\$ -	\$ 706.00	\$ 706.00	\$ -	\$ 8.26	\$ 8.26	\$ -	\$ 697.74	\$ 697.74	Transmission Total	\$ -
889 Measuring and Regulator Station Expense - Gen	\$ -	\$ 120,395.05	\$ 120,395.05	\$ -	\$ 10,076.90	\$ 10,076.90	\$ -	\$ 110,318.15	\$ 110,318.15	3-Factor Total	\$ 772.61
	\$ -	\$ 868.88	\$ 868.88	\$ -	\$ 96.27	\$ 96.27	\$ -	\$ 772.61	\$ 772.61	Direct-OR Total	\$ 4,543.78
	\$ 4,543.78	\$ -	\$ 4,543.78	\$ -	\$ 1,200.05	\$ 1,200.05	\$ 4,543.78	\$ 13,275.77	\$ 13,275.77	Sendout Volumes Total	\$ -
	\$ -	\$ 14,475.82	\$ 14,475.82	\$ -	\$ 1,200.05	\$ 1,200.05	\$ -	\$ 13,275.77	\$ 13,275.77	3-Factor Total	\$ 838.69
891 Measuring and Regulator Station Expense - City	\$ 4,543.78	\$ 15,344.70	\$ 19,888.48	\$ -	\$ 1,296.32	\$ 1,296.32	\$ 4,543.78	\$ 14,048.38	\$ 18,592.16	Customers-All Total	\$ 3,268.03
	\$ -	\$ 943.20	\$ 943.20	\$ -	\$ 104.51	\$ 104.51	\$ -	\$ 838.69	\$ 838.69	Direct-OR Total	\$ 63,899.16
	\$ -	\$ 3,672.36	\$ 3,672.36	\$ -	\$ 404.33	\$ 404.33	\$ -	\$ 3,268.03	\$ 3,268.03	Direct-WA Total	\$ -
	\$ 63,899.16	\$ -	\$ 63,899.16	\$ -	\$ -	\$ -	\$ 63,899.16	\$ -	\$ -	Sendout Volumes Total	\$ 18,297.61
	\$ 3,744.31	\$ -	\$ 3,744.31	\$ 3,744.31	\$ -	\$ -	\$ 3,744.31	\$ -	\$ -	Transmission Total	\$ 6,837.43
	\$ -	\$ 19,951.60	\$ 19,951.60	\$ -	\$ 1,653.99	\$ 1,653.99	\$ -	\$ 18,297.61	\$ 18,297.61	3-Factor Total	\$ 1,384.30
	\$ -	\$ 6,918.37	\$ 6,918.37	\$ -	\$ 80.94	\$ 80.94	\$ -	\$ 6,837.43	\$ 6,837.43	Customers-Comm Total	\$ 7,643.92
892 Services Total	\$ 67,643.47	\$ 31,485.53	\$ 99,129.00	\$ 3,744.31	\$ 2,243.77	\$ 5,988.08	\$ 63,899.16	\$ 29,241.76	\$ 93,140.92	Customers-Ind Total	\$ 3,435.03
	\$ -	\$ 1,556.79	\$ 1,556.79	\$ -	\$ 172.49	\$ 172.49	\$ -	\$ 1,384.30	\$ 1,384.30	Customers-Res Total	\$ 13,475.93
	\$ -	\$ 137,474.29	\$ 137,474.29	\$ -	\$ 15,135.92	\$ 15,135.92	\$ -	\$ 122,338.37	\$ 122,338.37	Direct-OR Total	\$ 160.94
	\$ -	\$ 8,496.08	\$ 8,496.08	\$ -	\$ 852.16	\$ 852.16	\$ -	\$ 7,643.92	\$ 7,643.92	Sendout Volumes Total	\$ 55,283.11
	\$ -	\$ 3,733.32	\$ 3,733.32	\$ -	\$ 298.29	\$ 298.29	\$ -	\$ 3,435.03	\$ 3,435.03	Customers-Res Total	\$ -
	\$ -	\$ 15,161.94	\$ 15,161.94	\$ -	\$ 1,686.01	\$ 1,686.01	\$ -	\$ 13,475.93	\$ 13,475.93	Direct-OR Total	\$ -
	\$ 160.94	\$ -	\$ 160.94	\$ -	\$ -	\$ -	\$ 160.94	\$ -	\$ -	Sendout Volumes Total	\$ -
	\$ -	\$ 60,280.35	\$ 60,280.35	\$ -	\$ 4,997.24	\$ 4,997.24	\$ -	\$ 55,283.11	\$ 55,283.11	3-Factor Total	\$ -

893 Meters and House Regulators Total	\$	160.94	\$	226,050.64	\$	2,621.15	\$	23,134.48	\$	202,916.16	\$	203,077.10	Transmission Total
	\$	-	\$	1,749.24	\$	193.82	\$	193.82	\$	1,550.42	\$	1,550.42	3-Factor Total
	\$	-	\$	459.53	\$	459.53	\$	5.38	\$	454.15	\$	454.15	Transmission Total
894 Other Equipment Total	\$	-	\$	2,208.77	\$	2,208.77	\$	199.19	\$	2,009.58	\$	2,009.58	Customers-All Total
901 Supervision Total	\$	-	\$	144,563.53	\$	144,563.53	\$	15,916.44	\$	128,647.09	\$	128,647.09	Customers-All Total
	\$	-	\$	75,533.79	\$	75,533.79	\$	8,316.27	\$	67,217.52	\$	67,217.52	Customers-Ind Total
	\$	-	\$	278.89	\$	278.89	\$	22.28	\$	256.61	\$	256.61	Customers-Res Total
902 Meter Reading Expenses Total	\$	-	\$	75,812.68	\$	75,812.68	\$	8,338.55	\$	67,474.13	\$	67,474.13	3-Factor Total
	\$	-	\$	9,884.23	\$	9,884.23	\$	1,095.17	\$	8,789.06	\$	8,789.06	Customers-All Total
	\$	-	\$	1,566,706.09	\$	1,566,706.09	\$	172,494.34	\$	1,394,211.75	\$	1,394,211.75	Customers-Ind Total
	\$	-	\$	33,035.55	\$	33,035.55	\$	2,639.54	\$	30,396.01	\$	30,396.01	Customers-Res Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Direct-OR Total
903 Customer Records and Collection Expense Total	\$	-	\$	1,609,625.87	\$	1,609,625.87	\$	176,229.05	\$	1,433,396.82	\$	1,433,396.82	Customers-All Total
	\$	-	\$	(13,172.00)	\$	(13,172.00)	\$	(1,450.24)	\$	(11,721.76)	\$	(11,721.76)	Customers-Comm Total
	\$	-	\$	6,124.33	\$	6,124.33	\$	614.27	\$	5,510.06	\$	5,510.06	Customers-Ind Total
	\$	-	\$	1,794.77	\$	1,794.77	\$	143.40	\$	1,651.37	\$	1,651.37	Customers-Res Total
	\$	-	\$	46,951.55	\$	46,951.55	\$	5,221.01	\$	41,730.54	\$	41,730.54	Customers-Res Total
	\$	(958.29)	\$	-	\$	(958.29)	\$	-	\$	(958.29)	\$	(958.29)	Direct-OR Total
904 Uncollectible Accounts Total	\$	(958.29)	\$	41,698.65	\$	40,740.36	\$	4,528.45	\$	37,170.20	\$	36,211.91	Customers-Res Total
	\$	-	\$	29.50	\$	29.50	\$	3.28	\$	26.22	\$	26.22	Customers-Res Total
907 Supervision Total	\$	-	\$	80,069.59	\$	80,069.59	\$	8,815.66	\$	71,253.93	\$	71,253.93	Customers-All Total
	\$	-	\$	92,505.27	\$	92,505.27	\$	7,391.17	\$	85,114.10	\$	85,114.10	Customers-Ind Total
	\$	-	\$	(2,128.95)	\$	(2,128.95)	\$	(236.74)	\$	(1,892.21)	\$	(1,892.21)	Customers-Res Total
	\$	22,719.55	\$	-	\$	22,719.55	\$	-	\$	22,719.55	\$	22,719.55	Direct-OR Total
	\$	(138.37)	\$	-	\$	(138.37)	\$	(438.37)	\$	-	\$	-	Direct-WA Total
908 Customer Assistance Expense Total	\$	22,581.18	\$	170,445.91	\$	193,027.09	\$	15,831.72	\$	154,475.82	\$	177,195.37	Customers-All Total
	\$	-	\$	306,108.61	\$	306,108.61	\$	33,702.56	\$	272,406.05	\$	272,406.05	Customers-All Total
	\$	-	\$	306,108.61	\$	306,108.61	\$	33,702.56	\$	272,406.05	\$	272,406.05	Customers-Res Total
	\$	-	\$	17,495.91	\$	17,495.91	\$	1,945.55	\$	15,550.36	\$	15,550.36	Customers-Res Total
	\$	-	\$	17,495.91	\$	17,495.91	\$	1,945.55	\$	15,550.36	\$	15,550.36	Firm Volumes Total
910 Miscellaneous Customer Service Expense Total	\$	-	\$	17,495.91	\$	17,495.91	\$	1,945.55	\$	15,550.36	\$	15,550.36	Customers-All Total
	\$	-	\$	10,986.37	\$	10,986.37	\$	1,209.60	\$	9,776.77	\$	9,776.77	Customers-All Total
911 Supervision Total	\$	-	\$	10,986.37	\$	10,986.37	\$	1,209.60	\$	9,776.77	\$	9,776.77	Customers-All Total
	\$	-	\$	1,180.78	\$	1,180.78	\$	130.83	\$	1,049.95	\$	1,049.95	3-Factor Total
	\$	-	\$	272,419.28	\$	272,419.28	\$	29,993.36	\$	242,425.92	\$	242,425.92	Customers-All Total
	\$	-	\$	6,656.44	\$	6,656.44	\$	740.20	\$	5,916.24	\$	5,916.24	Customers-Res Total
	\$	215.95	\$	-	\$	215.95	\$	-	\$	215.95	\$	215.95	Direct-OR Total
912 Demonstration and Selling Expense Total	\$	215.95	\$	280,256.50	\$	280,472.45	\$	30,864.39	\$	249,392.11	\$	249,608.06	Customers-All Total
	\$	-	\$	33,319.77	\$	33,319.77	\$	3,668.51	\$	29,651.26	\$	29,651.26	Customers-All Total
	\$	-	\$	33,319.77	\$	33,319.77	\$	3,668.51	\$	29,651.26	\$	29,651.26	Customers-Res Total
913 Advertising Total	\$	-	\$	33,352.77	\$	33,352.77	\$	3,672.18	\$	29,680.59	\$	29,680.59	Customers-Res Total
	\$	-	\$	3,857,230.36	\$	3,857,230.36	\$	427,381.12	\$	3,429,849.24	\$	3,429,849.24	3-Factor Total
	\$	-	\$	391,073.74	\$	391,073.74	\$	43,057.22	\$	348,016.52	\$	348,016.52	Customers-All Total
	\$	-	\$	53.29	\$	53.29	\$	4.26	\$	49.03	\$	49.03	Customers-Ind Total
	\$	-	\$	12,934.47	\$	12,934.47	\$	1,438.31	\$	11,496.16	\$	11,496.16	Customers-Res Total
	\$	(20,532.55)	\$	-	\$	(20,532.55)	\$	-	\$	(20,532.55)	\$	(20,532.55)	Direct-OR Total
	\$	4,139.96	\$	-	\$	4,139.96	\$	4,139.96	\$	-	\$	-	Direct-WA Total
	\$	-	\$	344,514.89	\$	344,514.89	\$	36,070.71	\$	308,444.18	\$	308,444.18	Employee Cost Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Firm Volumes Total
	\$	-	\$	286,004.00	\$	286,004.00	\$	85,801.20	\$	200,202.80	\$	200,202.80	Regulatory Total
	\$	-	\$	158.89	\$	158.89	\$	13.17	\$	145.72	\$	145.72	Sendout Volumes Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Transmission Total
921 Office Supplies and Expense Total	\$	(16,392.59)	\$	4,891,969.64	\$	4,875,577.05	\$	593,765.99	\$	4,298,203.65	\$	4,277,671.10	Admin Tran Total
	\$	-	\$	(1,149,819.10)	\$	(1,149,819.10)	\$	(131,274.85)	\$	(1,018,544.25)	\$	(1,018,544.25)	Employee Cost Total
	\$	-	\$	(528,612.54)	\$	(528,612.54)	\$	(55,345.73)	\$	(473,266.81)	\$	(473,266.81)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$	-	\$	(1,678,431.64)	\$	(1,678,431.64)	\$	(186,620.58)	\$	(1,491,811.06)	\$	(1,491,811.06)	3-Factor Total
	\$	-	\$	269,149.34	\$	269,149.34	\$	29,821.75	\$	239,327.59	\$	239,327.59	3-Factor Total

924 Property Insurance Premium Total	\$ -	\$ 269,149.34	\$ 269,149.34	\$ -	\$ 29,821.75	\$ 29,821.75	\$ -	\$ 239,327.59	\$ 239,327.59	3-Factor Total
	\$ -	\$ 3,357.35	\$ 3,357.35	\$ -	\$ 371.99	\$ 371.99	\$ -	\$ 2,985.36	\$ 2,985.36	Direct-WA Total
925 Injuries and Damages Total	\$ 1,980.57	\$ -	\$ 1,980.57	\$ 1,980.57	\$ -	\$ 1,980.57	\$ -	\$ -	\$ -	
	\$ 1,980.57	\$ 3,357.35	\$ 5,337.92	\$ 1,980.57	\$ -	\$ 2,352.56	\$ -	\$ 2,985.36	\$ 2,985.36	
	\$ -	\$ 781,799.29	\$ 781,799.29	\$ -	\$ 81,854.39	\$ 81,854.39	\$ -	\$ 699,944.90	\$ 699,944.90	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$ -	\$ 782,553.29	\$ 782,553.29	\$ -	\$ 81,863.21	\$ 81,863.21	\$ -	\$ 700,690.08	\$ 700,690.08	
	\$ -	\$ 112,211.32	\$ 112,211.32	\$ -	\$ 12,433.01	\$ 12,433.01	\$ -	\$ 99,778.31	\$ 99,778.31	3-Factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 112,211.32	\$ 112,211.32	\$ -	\$ 12,433.01	\$ 12,433.01	\$ -	\$ 99,778.31	\$ 99,778.31	
	\$ -	\$ 386,587.22	\$ 386,587.22	\$ -	\$ 42,833.86	\$ 42,833.86	\$ -	\$ 343,753.36	\$ 343,753.36	3-Factor Total
	\$ -	\$ 2,565.00	\$ 2,565.00	\$ -	\$ 282.41	\$ 282.41	\$ -	\$ 2,282.59	\$ 2,282.59	Customers-All Total
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	Direct-OR Total
931 Rents Total	\$ 3,989.18	\$ 389,152.22	\$ 393,141.40	\$ -	\$ 43,116.27	\$ 43,116.27	\$ -	\$ 346,035.95	\$ 350,025.13	
	\$ -	\$ 230,627.22	\$ 230,627.22	\$ -	\$ 25,553.50	\$ 25,553.50	\$ -	\$ 205,073.72	\$ 205,073.72	3-Factor Total
	\$ -	\$ 6,288.79	\$ 6,288.79	\$ -	\$ 948.98	\$ 948.98	\$ -	\$ 5,339.81	\$ 5,339.81	Customers Port/Van Total
	\$ -	\$ 81,691.99	\$ 81,691.99	\$ -	\$ 8,994.29	\$ 8,994.29	\$ -	\$ 72,697.70	\$ 72,697.70	Customers-All Total
	\$ -	\$ 697.54	\$ 697.54	\$ -	\$ 175.57	\$ 175.57	\$ -	\$ 521.97	\$ 521.97	Customers-The Dalles Total
	\$ 46,954.49	\$ -	\$ 46,954.49	\$ -	\$ -	\$ -	\$ 46,954.49	\$ -	\$ 46,954.49	Direct-OR Total
	\$ 4,591.86	\$ -	\$ 4,591.86	\$ 4,591.86	\$ -	\$ 4,591.86	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 9,786.74	\$ 9,786.74	\$ -	\$ 940.51	\$ 940.51	\$ -	\$ 8,846.23	\$ 8,846.23	Firm Volumes Total
	\$ -	\$ 6,248.03	\$ 6,248.03	\$ -	\$ 517.96	\$ 517.96	\$ -	\$ 5,730.07	\$ 5,730.07	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
935 Maintenance of General Plant Total	\$ 51,546.35	\$ 335,340.31	\$ 386,886.66	\$ 44,495.36	\$ 37,130.80	\$ 41,722.66	\$ 46,954.49	\$ 298,209.51	\$ 345,164.00	
Grand Total	\$ 1,132,508.27	\$ 12,205,102.04	\$ 13,337,610.31	\$ 44,495.36	\$ 1,352,844.03	\$ 1,397,339.39	\$ 1,088,012.91	\$ 10,852,258.01	\$ 11,940,270.92	

June 2018 Activity

June 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System		Washington		Oregon	
Direct	Allocated	Direct	Allocated	Direct	Allocated
System		Washington		Oregon	
Total		Total		Total	
(2,897,531)		(565,132)		(2,332,399)	
1,406,859,609		180,543,316		1,226,316,293	
-0.21%		-0.31%		-0.19%	

NW Natural
Washington Quarterly Results of Operations Report

	System				Washington				June 2018				
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	Oregon	
Monthly Summary													
Sales of Gas													
480.1 Residential	11,084,029	(2,840,339)	11,084,029	1,918,952	(211,759)	1,918,952	(211,759)	1,918,952	9,165,078	(2,628,580)	9,165,078	9,165,078	
481.1 Commercial	6,234,480	(2,840,339)	6,234,480	835,279	(211,759)	835,279	(211,759)	835,279	5,399,201	(2,628,580)	5,399,201	5,399,201	
481.2 Industrial Firm	1,042,866		1,042,866	124,193		124,193		124,193	918,673		918,673	918,673	
481.3 Interruptible	587,051		587,051	31,498		31,498		31,498	555,553		555,553	555,553	
481.5 Interruptible Incentive	0		0	0		0		0	0		0	0	
481.5 Unbilled Revenue	0		0	0		0		0	0		0	0	
495.20 Total Sales of Gas	18,948,427	(2,840,339)	16,108,087	2,909,923	(211,759)	2,909,923	(211,759)	2,909,923	16,038,504	(2,628,580)	13,409,924	13,409,924	
Transportation Revenue													
489.12 Industrial Firm	874,185		874,185	102,679		102,679		102,679	771,506		771,506	771,506	
489.13 Interruptible	624,339		624,339	73,282		73,282		73,282	551,057		551,057	551,057	
489.15 Interruptible Incentive	0		0	0		0		0	0		0	0	
489.3 Agency Fee/Balancing	12,019		12,019	0		0		0	12,019		12,019	12,019	
495.6 Total Transportation Revenue	1,510,543	0	1,510,543	175,962	0	175,962	0	175,962	1,334,581	0	1,334,581	1,334,581	
Rate Adjustments - Amortizations													
495.6 Rate Adjustments - Amortizations	9,498,610		9,498,610	(86,648)		(86,648)		(86,648)	9,585,257		9,585,257	9,585,257	
Miscellaneous Revenues													
487 Late Payment Charge	134,502		134,502	3,602		3,602		3,602	130,901		130,901	130,901	
488.0 Seasonal Reconnect Fee	1,200		1,200	0		0		0	1,200		1,200	1,200	
488.0 Delinquent Reconnect Fee	22,600		22,600	200		200		200	22,400		22,400	22,400	
488.1 Returned Check Charge	9,570		9,570	1,095		1,095		1,095	8,475		8,475	8,475	
488.3 Recon Charge CR During Office Hours	25,875		25,875	1,575		1,575		1,575	24,300		24,300	24,300	
488.4 Field Collection Charge	42,295		42,295	3,180		3,180		3,180	39,115		39,115	39,115	
488.5 Recon Charge CR After Office Hours	3,960		3,960	3,800		3,800		3,800	160		160	160	
488.6 Recon Charge Seas During Office Hours	675		675	75		75		75	600		600	600	
488.7 Recon Charge Seas After Office Hours	130		130	50		50		50	80		80	80	
488.8 Automated Payment Charge	3,555		3,555	515		515		515	3,040		3,040	3,040	
493.2 Rent - Utility Property	15,617		15,617	736		736		736	14,881		14,881	14,881	
495.1 Meter Rentals	10,279		10,279	1,030		1,030		1,030	9,249		9,249	9,249	
495.2 Other Gas Revenue - Miscellaneous	34,556		34,556	1,201		1,201		1,201	33,355		33,355	33,355	
495.2 Total Miscellaneous Revenues	289,198	15,617	304,815	16,323	736	17,059		17,059	272,875	14,881	287,756	287,756	
Total Operating Revenue	30,246,777	(2,824,722)	27,422,055	3,015,559	(211,023)	2,804,537		2,804,537	27,231,218	(2,613,699)	24,617,518	24,617,518	
Cost of Gas													
804.7 WACOG Incurred	6,507,306		6,507,306	513,460		513,460		513,460	5,993,846		5,993,846	5,993,846	
805.7 WACOG Deferred	753,444		753,444	181,874		181,874		181,874	571,570		571,570	571,570	
804.6 Demand Incurred	5,999,285		5,999,285	630,525		630,525		630,525	5,368,760		5,368,760	5,368,760	
805.8 Demand Deferred	(3,150,664)		(3,150,664)	(324,736)		(324,736)		(324,736)	(2,825,927)		(2,825,927)	(2,825,927)	
805.4 Amortization of Gas Costs	(744,916)		(744,916)	(111,174)		(111,174)		(111,174)	(633,742)		(633,742)	(633,742)	
805.4 Total Cost of Gas	9,364,456	0	9,364,456	889,949	0	889,949		889,949	8,474,507	0	8,474,507	8,474,507	
407.03 Environmental Expense	400,134		400,134	0		0		0	400,134		400,134	400,134	
Detail Operations & Maintenance													
O&M	839,500	11,449,128	12,288,628	74,411	1,254,406	1,328,817		1,328,817	765,089	10,194,722	10,959,811	10,959,811	
Other Taxes													
408.11 Property	1,822,265		1,822,265	146,070		146,070		146,070	1,676,195		1,676,195	1,676,195	
408.12 Franchise	623,456		623,456	117,516		117,516		117,516	505,940		505,940	505,940	
408.13 Payroll	502,495		502,495	52,752		52,752		52,752	449,743		449,743	449,743	
408.14 Other	202,362		202,362	117,516		117,516		117,516	84,846		84,846	84,846	
408.15 Regulatory	0		0	0		0		0	0		0	0	
408.15 Total Other Taxes	2,648,083	502,495	3,150,578	381,103	52,752	433,854		433,854	2,266,981	449,743	2,716,724	2,716,724	
403.1 Depreciation													
D	6,967,251	6,967,251	6,967,251	758,037		758,037		758,037	6,209,214		6,209,214	6,209,214	
Income Taxes													
409.11 Federal Income Taxes	(146,599)		(146,599)	(40,561)		(40,561)		(40,561)	(106,038)		(106,038)	(106,038)	
410.11 Federal Income Taxes - Deferred	522,360		522,360	0		0		0	522,360		522,360	522,360	
411.42 Oregon Income Tax Credit	(1,740,518)		(1,740,518)	(428)		(428)		(428)	(1,740,946)		(1,740,946)	(1,740,946)	
409.12 Oregon Income Taxes	(34,987)		(34,987)	0		0		0	(34,987)		(34,987)	(34,987)	
410.12 Oregon Income Taxes - Deferred	185,179		185,179	0		0		0	185,179		185,179	185,179	
411.12 Oregon Income Tax Credit	(636,896)		(636,896)	0		0		0	(636,896)		(636,896)	(636,896)	
411.12 Total Income Taxes	(1,851,461)		(1,851,461)	(40,989)		(40,989)		(40,989)	(1,810,472)		(1,810,472)	(1,810,472)	
Total Operating Revenue Deductions	12,852,040	18,918,873	30,319,586	1,345,463	2,065,195	3,369,669		3,369,669	11,506,577	16,853,678	26,949,917	26,949,917	
Net Operating Income													
			(2,897,531)			(565,132)		(565,132)			(2,332,399)	(2,332,399)	

June 2018

NW Natural
Washington Results of Operations
Monthly Summary

Rate Base
Gross Plant

101 **Accumulated Depreciation**
ADJ **Working Capital Allowance**
117.X **Storage Gas - Cushion**
186.XX **Leasehold Improvements**
252.XX **Customer Contributions**
283.XX **Deferred Taxes - Federal**
283.XX **Deferred Taxes - State**

Total Rate Base

Rate Of Return on Rate Base

	System			Washington			Oregon		
	Direct	System Allocated	Total	Direct	Washington Allocated	Total	Direct	Oregon Allocated	Total
			3,015,095,615			336,753,647			2,678,341,968
		(1,335,646,120)	(1,335,646,120)			(135,317,135)			(1,200,328,986)
		165,424,335	165,424,335			20,128,343			145,295,992
		19,023,368	19,023,368			1,828,146			17,195,222
		4,433,937	4,433,937			491,280			3,942,657
		(4,367,025)	(4,367,025)			(765,624)			(3,601,401)
		(380,156,826)	(380,156,826)			(42,575,341)			(337,581,484)
		(76,947,675)	(76,947,675)			0			(76,947,675)
		1,406,859,609	1,406,859,609			180,543,316			1,226,316,293
		-0.21%	-0.21%			-0.31%			-0.19%

June 2018

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Total Operating Revenue			74,969,115			7,289,910			67,679,205
Total Rate Base			1,359,684,102			167,533,920			1,192,150,182
Rate Of Return on Rate Base			5.51%			4.35%			5.68%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2018

NW Natural
Washington Results of Operations
 12 Month Ended Reports

Alloc. Ref.

Acct	Description	System		Washington		Washington		Oregon		Oregon	
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
Sales of Gas											
480.1	Residential	418,651,490	0	46,600,854	0	46,600,854	0	372,050,636	0	372,050,636	0
481.1	Commercial	207,114,903	0	18,016,572	0	18,016,572	0	189,098,332	0	189,098,332	0
481.2	Industrial Firm	21,802,603	0	2,025,664	0	2,025,664	0	19,776,939	0	19,776,939	0
481.3	Interruptible	20,400,144	0	550,389	0	550,389	0	19,849,756	0	19,849,756	0
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(6,690,050)	0	131,840	0	131,840	0	(6,821,890)	(6,821,890)	0
	Total Sales of Gas	667,969,141	(6,690,050)	67,193,479	131,840	67,325,319	131,840	600,775,662	(6,821,890)	593,953,772	0
Transportation Revenue											
489.12	Industrial Firm	11,855,298	0	1,424,861	0	1,424,861	0	10,430,437	0	10,430,437	0
489.13	Interruptible	7,953,519	0	998,671	0	998,671	0	6,954,848	0	6,954,848	0
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	218,573	0	0	0	0	0	218,573	0	218,573	0
	Total Transportation Revenue	20,027,391	0	2,423,532	0	2,423,532	0	17,603,858	0	17,603,858	0
Rate Adjustments - Amortizations											
495.6		(4,975,484)	0	(2,328,990)	0	(2,328,990)	0	(2,646,495)	0	(2,646,495)	0
Miscellaneous Revenues											
487	Late Payment Charge	2,070,620	0	91,367	0	91,367	0	1,979,253	0	1,979,253	0
488.0	Seasonal Reconnect Fee	14,850	0	0	0	0	0	14,850	0	14,850	0
488.0	Delinquent Reconnect Fee	275,950	0	1,350	0	1,350	0	274,600	0	274,600	0
488.1	Returned Check Charge	119,445	0	11,790	0	11,790	0	107,655	0	107,655	0
488.3	Recon Charge CR During Office Hours	279,776	0	16,500	0	16,500	0	263,276	0	263,276	0
488.4	Field Collection Charge	391,490	0	36,080	0	36,080	0	355,410	0	355,410	0
488.5	Recon Charge CR After Office Hours	38,760	0	35,650	0	35,650	0	3,110	0	3,110	0
488.6	Recon Charge Seas During Office Hours	9,635	0	575	0	575	0	9,060	0	9,060	0
488.7	Recon Charge Seas After Office Hours	1,160	0	1,050	0	1,050	0	110	0	110	0
488.8	Automated Payment Charge	41,743	0	5,868	0	5,868	0	35,875	0	35,875	0
493.2	Rent - Utility Property	189,407	189,407	0	8,941	0	8,941	0	180,466	180,466	0
495.1	Meter Rentals	188,873	0	15,515	0	15,515	0	173,359	0	173,359	0
495.2	Other Gas Revenue - Miscellaneous	248,587	0	8,385	0	8,385	0	240,202	0	240,202	0
	Total Miscellaneous Revenues	3,680,888	189,407	224,129	8,941	233,070	8,941	3,456,759	180,466	3,637,225	0
Total Operating Revenue											
		686,701,935	(6,500,643)	67,512,150	140,782	67,652,932	140,782	619,189,785	(6,641,424)	612,548,360	0
Cost of Gas											
804.7	WACOG Incurred	195,355,501	0	18,004,655	0	18,004,655	0	177,350,847	0	177,350,847	0
805.7	WACOG Deferred	15,942,862	0	1,873,547	0	1,873,547	0	14,069,315	0	14,069,315	0
804.6	Demand Incurred	79,509,982	0	8,283,343	0	8,283,343	0	71,226,638	0	71,226,638	0
805.8	Demand Deferred	3,985,549	0	465,920	0	465,920	0	3,519,630	0	3,519,630	0
805.4	Amortization of Gas Costs	(16,120,000)	0	(2,818,886)	0	(2,818,886)	0	(13,301,113)	0	(13,301,113)	0
	Total Cost of Gas	278,673,894	0	25,808,578	0	25,808,578	0	252,865,316	0	252,865,316	0
Environmental Expense											
407.03		12,232,420	0	0	0	0	0	12,232,420	0	12,232,420	0
Operations & Maintenance											
O&M		10,785,790	145,882,434	1,060,738	15,545,095	16,605,834	15,545,095	9,725,051	130,337,339	140,062,390	0
Other Taxes											
408.11	Property	22,380,591	0	1,469,445	0	1,469,445	0	20,911,146	0	20,911,146	0
408.12	Franchise	18,135,521	0	2,755,325	0	2,755,325	0	15,380,196	0	15,380,196	0
408.13	Payroll	0	6,139,816	0	628,905	628,905	628,905	5,510,911	5,510,911	5,510,911	0
408.14	Other	795,774	0	1,621,661	0	1,621,661	0	(825,887)	0	(825,887)	0
408.15	Regulatory	1,937,625	0	147,230	0	147,230	0	1,790,395	0	1,790,395	0
	Total Other Taxes	43,249,512	6,139,816	5,993,662	628,905	6,622,566	628,905	37,255,850	5,510,911	42,766,762	0
Depreciation											
403.1		0	81,524,532	0	8,634,607	8,634,607	8,634,607	0	72,889,925	72,889,925	0
Income Taxes											
409.11	Federal Income Taxes	19,930,432	0	2,696,102	0	2,696,102	0	17,234,330	0	17,234,330	0
410.11	Federal Income Taxes - Deferred	42,572,037	0	0	0	0	0	42,572,037	0	42,572,037	0
411.42	Federal Income Tax Credit	(41,372,501)	0	(4,664)	0	(4,664)	0	4,265,659	0	4,265,659	0
409.12	Oregon Income Taxes	4,265,659	0	0	0	0	0	6,164,926	0	6,164,926	0
410.12	Oregon Income Taxes - Deferred	1,649,926	0	0	0	0	0	(4,816,773)	0	(4,816,773)	0
411.12	Oregon Income Tax Credit	26,743,781	0	2,691,438	0	2,691,438	0	24,052,343	0	24,052,343	0
	Total Operating Revenue Deductions	332,709,195	233,546,782	32,862,978	24,808,607	60,363,022	24,808,607	299,846,217	208,738,175	544,869,155	0
Net Operating Income											
		74,969,115	0	7,289,910	0	7,289,910	0	67,679,205	0	67,679,205	0

1. Washington Results of Operations 2018Q2 - FINAL.xlsx

June 2018

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

Rate Base
 101 Gross Plant

108.1X Accumulated Depreciation

Adj Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

D Depreciation Factor

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total						Total
		2,950,859,403			321,784,087			2,629,075,316
		(1,304,771,294)			(130,963,632)			(1,173,807,661)
		157,877,986			18,347,846			139,530,140
		16,153,882			1,529,408			14,624,474
		765,796			84,850			680,946
		(4,097,171)			(673,296)			(3,423,874)
		(380,156,826)			(42,575,341)			(337,581,484)
		(76,947,675)			0			(76,947,675)
		<u>1,359,684,102</u>			<u>167,533,920</u>			<u>1,192,150,182</u>
		5.51%			4.35%			5.68%
		100.00%			10.59%			89.41%

NW Natural

**Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended June 30, 2018**

	JUN	JUN	JUN
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816	Wells Expense	\$13,102	\$11,843
818	Compressor Station Expense	\$9,222	\$8,335
819	Compressor Station Fuel	\$0	\$0
820	Measuring and Regulator Station Expense	\$193,356	\$174,902
821	Purification Expense	(\$136)	(\$122)
Maintenance			
832	Wells Expense	\$16,821	\$15,204
834	Compressor Station Expense	\$21,065	\$19,040
	Total Underground Storage Expense	<u>253,430</u>	<u>229,202</u>
Other Storage Expense			
Operation			
840	Supervision and Engineering	\$14,721	\$13,306
	Total Other Storage Expense	<u>14,721</u>	<u>13,306</u>
Liquified Natural Gas Expense			
Operation			
844	Supervision and Engineering	\$222,439	\$201,063
845	LNG Fuel	(\$14,049)	(\$12,699)
Maintenance			
847	Supervision and Engineering	\$59,779	\$54,035
	Total Liquified Natural Gas Expense	<u>268,170</u>	<u>242,399</u>
	Total Natural Gas Storage	<u>536,321</u>	<u>484,907</u>
Transmission Expense			
Operation			
856	Mains Expense	\$189,138	\$171,545
Maintenance			
863	Maintenance of Mains	\$0	\$0
	Total Transmission Expense	<u>189,138</u>	<u>171,545</u>
Distribution Expense			
Operation			
870	Supervision and Engineering	\$353,420	\$324,122
874	Mains and Services Expense	\$1,001,533	\$873,843
875	Measuring and Regulator Station Expense - General	\$11,025	\$10,048
877	Measuring and Regulator Station Expense - City Gate	\$32,517	\$29,644
878	Meter and House Regulator Expense	\$455,784	\$405,713
879	Customer Installation Expense	\$777,576	\$689,633
880	Other Expense	\$159,089	\$140,232
881	Rents	\$10,641	\$9,117
Maintenance			
885	Supervision and Engineering	\$676,773	\$648,193
887	Mains	\$278,957	\$259,003
889	Measuring and Regulator Station Expense - General	\$144,031	\$131,978
891	Measuring and Regulator Station Expense - City Gate	\$23,583	\$22,502
892	Services	\$41,106	\$37,259
893	Meters and House Regulators	\$215,669	\$193,738
894	Other Equipment	\$4,221	\$3,753
	Total Distribution Expense	<u>4,185,925</u>	<u>3,778,777</u>

Customer Accounts Expense

Operation

901	Supervision	\$138,621	\$15,262	\$123,359
902	Meter Reading Expenses	\$73,265	\$8,066	\$65,200
903	Customer Records and Collection Expense	\$1,411,848	\$154,548	\$1,257,299
904	Uncollectible Accounts	<u>(\$144,192)</u>	<u>(\$16,227)</u>	<u>(\$127,966)</u>
	Total Customer Accounts Expense	<u>1,479,542</u>	<u>161,649</u>	<u>1,317,893</u>

Customer Service and Informational

Operation

907	Supervision	\$42	\$5	\$37
908	Customer Assistance Expense	\$165,260	\$13,821	\$151,439
909	Customer Information Expense	\$249,519	\$27,472	\$222,047
910	Miscellaneous Customer Service Expense	<u>\$14,662</u>	<u>\$1,630</u>	<u>\$13,031</u>
	Total Customer Service and Informational	<u>429,483</u>	<u>42,928</u>	<u>386,554</u>

Sales Expense

Operation

911	Supervision	\$15,469	\$1,703	\$13,766
912	Demonstration and Selling Expense	\$249,548	\$27,344	\$222,203
913	Advertising	\$71,938	\$7,920	\$64,018
916	Miscellaneous Sales Expense	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Sales Expense	<u>336,955</u>	<u>36,968</u>	<u>299,987</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$4,882,249	\$573,640	\$4,308,609
922	Administrative Expenses Transferred - Credit	<u>(\$1,670,392)</u>	<u>(\$185,950)</u>	<u>(\$1,484,442)</u>
924	Property Insurance Premium	\$284,329	\$31,504	\$252,826
925	Injuries and Damages	\$91,972	\$24,851	\$67,121
926	Employee Pensions and Benefits	\$649,176	\$67,899	\$581,277
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$92,980	\$10,302	\$82,678
931	Rents	\$405,699	\$44,508	\$361,191

Maintenance

935	Maintenance of General Plant	<u>\$395,251</u>	<u>\$44,365</u>	<u>\$350,887</u>
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	Total Administrative and General Expense	<u>5,131,265</u>	<u>611,117</u>	<u>4,520,148</u>
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	Total Operations and Maintenance Expense	<u><u>\$12,288,628</u></u>	<u><u>\$1,328,817</u></u>	<u><u>\$10,959,811</u></u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended June 30, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
816 Wells Expense Total	\$ -	\$ 13,102.29	\$ 13,102.29	\$ -	\$ 1,259.13	\$ 1,259.13	\$ -	\$ 11,843.16	\$ 11,843.16	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 9,221.60	\$ 9,221.60	\$ -	\$ 886.20	\$ 886.20	\$ -	\$ 8,335.40	\$ 8,335.40	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
	\$ 1,317.42	\$ -	\$ 1,317.42	\$ -	\$ -	\$ -	\$ 1,317.42	\$ -	\$ 1,317.42	Direct-OR Total
	\$ -	\$ 192,039.05	\$ 192,039.05	\$ -	\$ 18,454.95	\$ 18,454.95	\$ -	\$ 173,584.10	\$ 173,584.10	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 1,317.42	\$ 192,039.05	\$ 193,356.47	\$ -	\$ 18,454.95	\$ 18,454.95	\$ 1,317.42	\$ 173,584.10	\$ 174,901.52	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (135.52)	\$ (135.52)	\$ -	\$ (13.02)	\$ (13.02)	\$ -	\$ (122.50)	\$ (122.50)	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 16,820.91	\$ 16,820.91	\$ -	\$ 1,616.49	\$ 1,616.49	\$ -	\$ 15,204.42	\$ 15,204.42	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ 21,064.67	\$ 21,064.67	\$ -	\$ 2,024.31	\$ 2,024.31	\$ -	\$ 19,040.36	\$ 19,040.36	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 14,720.77	\$ 14,720.77	\$ -	\$ 1,414.67	\$ 1,414.67	\$ -	\$ 13,306.10	\$ 13,306.10	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 222,439.09	\$ 222,439.09	\$ -	\$ 21,376.40	\$ 21,376.40	\$ -	\$ 201,062.69	\$ 201,062.69	Firm Volumes Total
845 LNG Fuel Total	\$ -	\$ (14,048.71)	\$ (14,048.71)	\$ -	\$ (1,350.08)	\$ (1,350.08)	\$ -	\$ (12,698.63)	\$ (12,698.63)	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 59,779.32	\$ 59,779.32	\$ -	\$ 5,744.79	\$ 5,744.79	\$ -	\$ 54,034.53	\$ 54,034.53	Firm Volumes Total
	\$ -	\$ 153,845.13	\$ 153,845.13	\$ -	\$ 17,046.04	\$ 17,046.04	\$ -	\$ 136,799.09	\$ 136,799.09	3-Factor Total
	\$ (7,595.60)	\$ -	\$ (7,595.60)	\$ -	\$ -	\$ -	\$ (7,595.60)	\$ -	\$ (7,595.60)	Direct-OR Total
	\$ -	\$ 626.30	\$ 626.30	\$ -	\$ 51.92	\$ 51.92	\$ -	\$ 574.38	\$ 574.38	Direct-WA Total
	\$ -	\$ 42,261.70	\$ 42,261.70	\$ -	\$ 494.46	\$ 494.46	\$ -	\$ 41,767.24	\$ 41,767.24	Sendout Volumes Total
856 Mains Expense Total	\$ (7,595.60)	\$ 196,733.13	\$ 189,137.53	\$ -	\$ 17,592.42	\$ 17,592.42	\$ (7,595.60)	\$ 179,140.71	\$ 171,545.11	Transmission Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 353,420.11	\$ 353,420.11	\$ -	\$ 29,298.53	\$ 29,298.53	\$ -	\$ 324,121.58	\$ 324,121.58	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 322,010.03	\$ 322,010.03	\$ -	\$ 35,678.71	\$ 35,678.71	\$ -	\$ 286,331.32	\$ 286,331.32	Sendout Volumes Total
	\$ -	\$ 539,436.65	\$ 539,436.65	\$ -	\$ 59,391.98	\$ 59,391.98	\$ -	\$ 480,044.67	\$ 480,044.67	3-Factor Total
	\$ 96,907.26	\$ -	\$ 96,907.26	\$ -	\$ -	\$ -	\$ 96,907.26	\$ -	\$ 96,907.26	Customers Port/Van Total
	\$ 30,534.18	\$ -	\$ 30,534.18	\$ 30,534.18	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 27,203.19	\$ 27,203.19	\$ -	\$ 2,255.14	\$ 2,255.14	\$ -	\$ 24,948.05	\$ 24,948.05	Direct-OR Total
	\$ -	\$ (14,558.57)	\$ (14,558.57)	\$ -	\$ (170.34)	\$ (170.34)	\$ -	\$ (14,388.23)	\$ (14,388.23)	Direct-WA Total
874 Mains and Services Expense Total	\$ 127,441.44	\$ 874,091.30	\$ 1,001,532.74	\$ 30,534.18	\$ 97,155.50	\$ 127,689.68	\$ 96,907.26	\$ 776,935.80	\$ 873,843.06	Sendout Volumes Total
	\$ -	\$ 901.74	\$ 901.74	\$ -	\$ 99.91	\$ 99.91	\$ -	\$ 801.83	\$ 801.83	3-Factor Total
	\$ -	\$ 713.64	\$ 713.64	\$ -	\$ 59.16	\$ 59.16	\$ -	\$ 654.48	\$ 654.48	Sendout Volumes Total
	\$ -	\$ 9,409.86	\$ 9,409.86	\$ -	\$ 818.66	\$ 818.66	\$ -	\$ 8,591.20	\$ 8,591.20	Telemetering Total
875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 11,025.24	\$ 11,025.24	\$ -	\$ 977.73	\$ 977.73	\$ -	\$ 10,047.51	\$ 10,047.51	3-Factor Total
	\$ -	\$ 4,995.22	\$ 4,995.22	\$ -	\$ 553.47	\$ 553.47	\$ -	\$ 4,441.75	\$ 4,441.75	Customers-All Total
	\$ -	\$ 2,117.75	\$ 2,117.75	\$ -	\$ 233.16	\$ 233.16	\$ -	\$ 1,884.59	\$ 1,884.59	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 25,131.85	\$ 25,131.85	\$ -	\$ 2,083.43	\$ 2,083.43	\$ -	\$ 23,048.42	\$ 23,048.42	Sendout Volumes Total
	\$ -	\$ 272.00	\$ 272.00	\$ -	\$ 3.18	\$ 3.18	\$ -	\$ 268.82	\$ 268.82	Transmission Total

878 Measuring and Regulator Station Expense - City	\$ -	\$ 32,516.82	\$ 32,516.82	\$ -	\$ 2,873.25	\$ 2,873.25	\$ -	\$ 29,643.57	\$ 29,643.57	Customers-All Total	\$ 402,733.02
	\$ -	\$ 452,559.86	\$ 452,559.86	\$ -	\$ 49,826.84	\$ 49,826.84	\$ -	\$ 402,733.02	\$ 402,733.02	Customers-Ind Total	\$ 2,053.22
	\$ -	\$ 2,231.52	\$ 2,231.52	\$ -	\$ 178.30	\$ 178.30	\$ -	\$ 2,053.22	\$ 2,053.22	Direct-OR Total	\$ 195.85
	\$ 195.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 730.89	\$ 730.89	Sendout Volumes Total	\$ -
	\$ -	\$ 796.96	\$ 796.96	\$ -	\$ 66.07	\$ 66.07	\$ -	\$ -	\$ -	Transmission Total	\$ -
	\$ 195.85	\$ 455,588.34	\$ 455,784.19	\$ -	\$ 50,071.21	\$ 50,071.21	\$ -	\$ 405,517.13	\$ 405,712.98	3-Factor Total	\$ 29,837.65
878 Meter and House Regulator Expense Total	\$ -	\$ 33,555.61	\$ 33,555.61	\$ -	\$ 3,717.96	\$ 3,717.96	\$ -	\$ 29,837.65	\$ 29,837.65	Customers-All Total	\$ 647,321.14
	\$ -	\$ 727,408.85	\$ 727,408.85	\$ -	\$ 80,087.71	\$ 80,087.71	\$ -	\$ 647,321.14	\$ 647,321.14	Customers-Ind Total	\$ 12,474.55
	\$ 12,474.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,474.55	\$ 12,474.55	Direct-OR Total	\$ -
	\$ 4,137.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total	\$ -
	\$ 16,611.83	\$ 760,964.46	\$ 777,576.29	\$ 4,137.28	\$ 83,805.68	\$ 87,942.96	\$ 12,474.55	\$ 677,158.78	\$ 689,633.33	3-Factor Total	\$ 92,441.10
	\$ -	\$ 103,959.85	\$ 103,959.85	\$ -	\$ 11,518.75	\$ 11,518.75	\$ -	\$ 92,441.10	\$ 92,441.10	Customers-All Total	\$ 6,626.13
	\$ -	\$ 7,445.93	\$ 7,445.93	\$ -	\$ 819.80	\$ 819.80	\$ -	\$ 6,626.13	\$ 6,626.13	Direct-OR Total	\$ 16,745.01
	\$ 16,745.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,745.01	\$ 16,745.01	Direct-WA Total	\$ -
	\$ 4,580.00	\$ -	\$ 4,580.00	\$ 4,580.00	\$ -	\$ 4,580.00	\$ -	\$ 20,998.53	\$ 20,998.53	Sendout Volumes Total	\$ 3,420.91
	\$ -	\$ 22,896.66	\$ 22,896.66	\$ -	\$ 1,898.13	\$ 1,898.13	\$ -	\$ 3,420.91	\$ 3,420.91	Transmission Total	\$ 140,231.68
	\$ 21,325.01	\$ 137,763.85	\$ 159,088.86	\$ 4,580.00	\$ 14,277.18	\$ 18,857.18	\$ 16,745.01	\$ 123,486.67	\$ 140,231.68	3-Factor Total	\$ 7,282.65
880 Other Expense Total	\$ -	\$ 8,190.11	\$ 8,190.11	\$ -	\$ 907.46	\$ 907.46	\$ -	\$ 7,282.65	\$ 7,282.65	Customers-All Total	\$ 1,834.08
	\$ -	\$ 2,450.99	\$ 2,450.99	\$ -	\$ 616.91	\$ 616.91	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-The Dailies Total	\$ -
	\$ -	\$ 10,641.10	\$ 10,641.10	\$ -	\$ 1,524.38	\$ 1,524.38	\$ -	\$ 9,116.72	\$ 9,116.72	3-Factor Total	\$ 222,621.19
881 Rents Total	\$ -	\$ 250,361.21	\$ 250,361.21	\$ -	\$ 27,740.02	\$ 27,740.02	\$ -	\$ 222,621.19	\$ 222,621.19	Direct-OR Total	\$ 405,026.29
	\$ 405,026.29	\$ -	\$ 405,026.29	\$ -	\$ -	\$ -	\$ 405,026.29	\$ -	\$ -	Direct-WA Total	\$ 7,786.84
	\$ (14.59)	\$ -	\$ (14.59)	\$ (14.59)	\$ -	\$ (14.59)	\$ -	\$ 7,786.84	\$ 7,786.84	Sendout Volumes Total	\$ 12,758.53
	\$ -	\$ 8,490.72	\$ 8,490.72	\$ -	\$ 703.88	\$ 703.88	\$ -	\$ 12,758.53	\$ 12,758.53	Transmission Total	\$ 648,192.85
	\$ -	\$ 12,909.57	\$ 12,909.57	\$ -	\$ 151.04	\$ 151.04	\$ -	\$ 243,166.56	\$ 243,166.56	3-Factor Total	\$ 2,853.57
885 Supervision and Engineering Total	\$ 405,011.70	\$ 271,767.50	\$ 676,773.20	\$ (14.59)	\$ 28,594.94	\$ 28,580.35	\$ 405,026.29	\$ 648,192.85	\$ 648,192.85	Customers-All Total	\$ 85,956.30
	\$ -	\$ 3,209.14	\$ 3,209.14	\$ -	\$ 355.57	\$ 355.57	\$ -	\$ 85,956.30	\$ 85,956.30	Customers-Port/Van 80% Total	\$ 19,915.37
	\$ -	\$ 97,755.37	\$ 97,755.37	\$ -	\$ 11,799.07	\$ 11,799.07	\$ -	\$ 19,915.37	\$ 19,915.37	Direct-OR Total	\$ 140,833.10
	\$ -	\$ 22,379.33	\$ 22,379.33	\$ -	\$ 2,463.96	\$ 2,463.96	\$ -	\$ 140,833.10	\$ 140,833.10	Direct-WA Total	\$ 9,444.83
	\$ 140,833.10	\$ -	\$ (14.59)	\$ (14.59)	\$ -	\$ -	\$ -	\$ 9,444.83	\$ 9,444.83	Transmission Total	\$ 259,003.16
	\$ 5,223.44	\$ -	\$ 5,223.44	\$ 5,223.44	\$ 111.81	\$ 111.81	\$ -	\$ 118,170.06	\$ 118,170.06	3-Factor Total	\$ 2,239.31
887 Mains Total	\$ 146,056.54	\$ 132,900.48	\$ 278,957.02	\$ 5,223.44	\$ 14,730.42	\$ 19,953.86	\$ 140,833.10	\$ 259,003.16	\$ 259,003.16	Customers-All Total	\$ -
	\$ -	\$ 2,518.34	\$ 2,518.34	\$ -	\$ 279.03	\$ 279.03	\$ -	\$ 2,239.31	\$ 2,239.31	Direct-OR Total	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total	\$ -
	\$ -	\$ 116,959.26	\$ 116,959.26	\$ -	\$ 9,695.92	\$ 9,695.92	\$ -	\$ 107,263.34	\$ 107,263.34	Sendout Volumes Total	\$ 21,709.47
	\$ -	\$ 23,778.17	\$ 23,778.17	\$ -	\$ 2,068.70	\$ 2,068.70	\$ -	\$ 766.32	\$ 766.32	Telemetering Total	\$ -
	\$ -	\$ 775.39	\$ 775.39	\$ -	\$ 9.07	\$ 9.07	\$ -	\$ 131,978.43	\$ 131,978.43	Transmission Total	\$ 1,978.36
	\$ -	\$ 144,031.16	\$ 144,031.16	\$ -	\$ 12,052.73	\$ 12,052.73	\$ -	\$ 11,289.64	\$ 11,289.64	3-Factor Total	\$ 9,233.95
889 Measuring and Regulator Station Expense - Gen	\$ -	\$ 2,224.88	\$ 2,224.88	\$ -	\$ 246.52	\$ 246.52	\$ -	\$ 11,289.64	\$ 11,289.64	Direct-OR Total	\$ 11,212.31
	\$ 11,289.64	\$ -	\$ 11,289.64	\$ -	\$ -	\$ -	\$ 11,289.64	\$ 9,233.95	\$ 9,233.95	Sendout Volumes Total	\$ -
	\$ -	\$ 10,068.64	\$ 10,068.64	\$ -	\$ 834.69	\$ 834.69	\$ -	\$ 11,212.31	\$ 11,212.31	3-Factor Total	\$ 22,501.95
891 Measuring and Regulator Station Expense - City	\$ 11,289.64	\$ 12,293.52	\$ 23,583.16	\$ -	\$ 1,081.21	\$ 1,081.21	\$ -	\$ 22,501.95	\$ 22,501.95	Customers-All Total	\$ 229.26
	\$ -	\$ 257.62	\$ 257.62	\$ -	\$ 28.36	\$ 28.36	\$ -	\$ 229.26	\$ 229.26	Direct-OR Total	\$ -
	\$ 29,299.34	\$ -	\$ 29,299.34	\$ -	\$ -	\$ -	\$ 29,299.34	\$ -	\$ -	Direct-WA Total	\$ -
	\$ 3,274.29	\$ -	\$ 3,274.29	\$ 3,274.29	\$ -	\$ 3,274.29	\$ -	\$ 5,753.71	\$ 5,753.71	Sendout Volumes Total	\$ 1,977.14
	\$ -	\$ 6,273.81	\$ 6,273.81	\$ -	\$ 520.10	\$ 520.10	\$ -	\$ 1,977.14	\$ 1,977.14	Transmission Total	\$ 37,259.45
	\$ -	\$ 2,000.55	\$ 2,000.55	\$ -	\$ 23.41	\$ 23.41	\$ -	\$ 7,960.11	\$ 7,960.11	3-Factor Total	\$ 1,291.23
892 Services Total	\$ 32,573.63	\$ 8,531.98	\$ 41,105.61	\$ 3,274.29	\$ 571.87	\$ 3,846.16	\$ 29,299.34	\$ 37,259.45	\$ 37,259.45	Customers-All Total	\$ 118,775.53
	\$ -	\$ 1,452.12	\$ 1,452.12	\$ -	\$ 160.89	\$ 160.89	\$ -	\$ 1,291.23	\$ 1,291.23	Customers-Comm Total	\$ (299.35)
	\$ -	\$ 133,470.65	\$ 133,470.65	\$ -	\$ 14,695.12	\$ 14,695.12	\$ -	\$ 118,775.53	\$ 118,775.53	Customers-Ind Total	\$ 3,593.74
	\$ -	\$ (332.72)	\$ (332.72)	\$ -	\$ (33.37)	\$ (33.37)	\$ -	\$ 15,115.24	\$ 15,115.24	Direct-OR Total	\$ 53.68
	\$ -	\$ 3,905.81	\$ 3,905.81	\$ -	\$ 312.07	\$ 312.07	\$ -	\$ 54,125.69	\$ 54,125.69	Sendout Volumes Total	\$ -
	\$ 53.68	\$ 17,006.35	\$ 17,006.35	\$ -	\$ 1,891.11	\$ 1,891.11	\$ -	\$ -	\$ -		\$ -
	\$ -	\$ 59,018.31	\$ 59,018.31	\$ -	\$ 4,892.62	\$ 4,892.62	\$ -	\$ -	\$ -		\$ -

	\$	-	\$	1,094.65	\$	1,094.65	\$	-	\$	12.81	\$	12.81	\$	-	\$	1,081.84	\$	1,081.84		Transmission Total
893 Meters and House Regulators Total	\$	53.68	\$	215,615.17	\$	215,668.85	\$	-	\$	21,931.25	\$	21,931.25	\$	53.68	\$	193,683.92	\$	193,737.60		3-Factor Total
	\$	-	\$	4,220.63	\$	4,220.63	\$	-	\$	467.65	\$	467.65	\$	-	\$	3,752.98	\$	3,752.98		Transmission Total
894 Other Equipment Total	\$	-	\$	4,220.63	\$	4,220.63	\$	-	\$	467.65	\$	467.65	\$	-	\$	3,752.98	\$	3,752.98		Customers-All Total
901 Supervision Total	\$	-	\$	138,621.43	\$	138,621.43	\$	-	\$	15,262.22	\$	15,262.22	\$	-	\$	123,359.21	\$	123,359.21		Customers-All Total
	\$	-	\$	138,621.43	\$	138,621.43	\$	-	\$	15,262.22	\$	15,262.22	\$	-	\$	123,359.21	\$	123,359.21		Customers-Ind Total
	\$	-	\$	73,282.56	\$	73,282.56	\$	-	\$	8,062.90	\$	8,062.90	\$	-	\$	65,169.66	\$	65,169.66		Customers-Ind Total
	\$	-	\$	32.57	\$	32.57	\$	-	\$	2.60	\$	2.60	\$	-	\$	29.97	\$	29.97		3-Factor Total
902 Meter Reading Expenses Total	\$	-	\$	73,265.13	\$	73,265.13	\$	-	\$	8,065.51	\$	8,065.51	\$	-	\$	65,199.62	\$	65,199.62		Customers-All Total
	\$	-	\$	10,103.43	\$	10,103.43	\$	-	\$	1,119.46	\$	1,119.46	\$	-	\$	8,983.97	\$	8,983.97		Customers-Ind Total
	\$	-	\$	1,371,828.71	\$	1,371,828.71	\$	-	\$	151,038.34	\$	151,038.34	\$	-	\$	1,220,790.37	\$	1,220,790.37		Direct-OR Total
	\$	-	\$	29,915.40	\$	29,915.40	\$	-	\$	2,900.24	\$	2,900.24	\$	-	\$	27,525.16	\$	27,525.16		Customers-Res Total
903 Customer Records and Collection Expense Total	\$	-	\$	1,411,847.54	\$	1,411,847.54	\$	-	\$	154,548.04	\$	154,548.04	\$	-	\$	1,257,299.50	\$	1,257,299.50		Customers-Res Total
	\$	-	\$	(19,036.00)	\$	(19,036.00)	\$	-	\$	(2,095.86)	\$	(2,095.86)	\$	-	\$	(16,940.14)	\$	(16,940.14)		Customers-Comm Total
	\$	-	\$	44,936.97	\$	44,936.97	\$	-	\$	4,507.18	\$	4,507.18	\$	-	\$	40,429.79	\$	40,429.79		Customers-Ind Total
	\$	-	\$	(8,829.20)	\$	(8,829.20)	\$	-	\$	(705.45)	\$	(705.45)	\$	-	\$	(8,123.75)	\$	(8,123.75)		Customers-Res Total
	\$	-	\$	(161,264.05)	\$	(161,264.05)	\$	-	\$	(17,932.56)	\$	(17,932.56)	\$	-	\$	(143,331.49)	\$	(143,331.49)		Direct-OR Total
904 Uncollectible Accounts Total	\$	-	\$	(144,192.28)	\$	(144,192.28)	\$	-	\$	(16,226.70)	\$	(16,226.70)	\$	-	\$	(127,965.58)	\$	(127,965.58)		Direct-WA Total
	\$	-	\$	41.50	\$	41.50	\$	-	\$	4.61	\$	4.61	\$	-	\$	36.89	\$	36.89		Customers-Res Total
907 Supervision Total	\$	-	\$	75,241.15	\$	75,241.15	\$	-	\$	8,284.05	\$	8,284.05	\$	-	\$	66,957.10	\$	66,957.10		Customers-Res Total
	\$	-	\$	92,109.28	\$	92,109.28	\$	-	\$	7,359.53	\$	7,359.53	\$	-	\$	84,749.75	\$	84,749.75		Customers-All Total
	\$	-	\$	286.15	\$	286.15	\$	-	\$	31.82	\$	31.82	\$	-	\$	254.33	\$	254.33		Customers-Ind Total
	\$	(522.36)	\$	-	\$	(522.36)	\$	-	\$	-	\$	-	\$	(522.36)	\$	-	\$	-		Customers-Res Total
908 Customer Assistance Expense Total	\$	(1,854.16)	\$	-	\$	(1,854.16)	\$	-	\$	(1,854.16)	\$	(1,854.16)	\$	-	\$	-	\$	-		Direct-OR Total
	\$	(2,376.52)	\$	167,636.58	\$	165,260.06	\$	(1,854.16)	\$	15,675.40	\$	13,821.24	\$	(52.23)	\$	151,961.18	\$	151,438.82		Direct-WA Total
909 Customer Information Expense Total	\$	-	\$	249,519.05	\$	249,519.05	\$	-	\$	27,472.05	\$	27,472.05	\$	-	\$	222,047.00	\$	222,047.00		Customers-All Total
	\$	-	\$	249,519.05	\$	249,519.05	\$	-	\$	27,472.05	\$	27,472.05	\$	-	\$	222,047.00	\$	222,047.00		Customers-Res Total
	\$	-	\$	14,661.90	\$	14,661.90	\$	-	\$	1,630.40	\$	1,630.40	\$	-	\$	13,031.50	\$	13,031.50		Firm Volumes Total
910 Miscellaneous Customer Service Expense Total	\$	-	\$	14,661.90	\$	14,661.90	\$	-	\$	1,630.40	\$	1,630.40	\$	-	\$	13,031.50	\$	13,031.50		Customers-All Total
	\$	-	\$	15,469.09	\$	15,469.09	\$	-	\$	1,703.15	\$	1,703.15	\$	-	\$	13,765.94	\$	13,765.94		Customers-Ind Total
911 Supervision Total	\$	-	\$	15,469.09	\$	15,469.09	\$	-	\$	1,703.15	\$	1,703.15	\$	-	\$	13,765.94	\$	13,765.94		Customers-Res Total
	\$	-	\$	189.98	\$	189.98	\$	-	\$	21.05	\$	21.05	\$	-	\$	168.93	\$	168.93		3-Factor Total
	\$	-	\$	239,419.87	\$	239,419.87	\$	-	\$	26,360.13	\$	26,360.13	\$	-	\$	213,059.74	\$	213,059.74		Customers-All Total
	\$	-	\$	8,662.68	\$	8,662.68	\$	-	\$	963.29	\$	963.29	\$	-	\$	7,699.39	\$	7,699.39		Customers-Res Total
	\$	1,275.38	\$	-	\$	(1,275.38)	\$	-	\$	-	\$	-	\$	1,275.38	\$	-	\$	-		Direct-OR Total
912 Demonstration and Selling Expense Total	\$	1,275.38	\$	248,272.53	\$	249,547.91	\$	-	\$	27,344.47	\$	27,344.47	\$	-	\$	220,928.06	\$	222,203.44		Customers-All Total
	\$	-	\$	71,937.94	\$	71,937.94	\$	-	\$	7,920.37	\$	7,920.37	\$	-	\$	64,017.57	\$	64,017.57		Customers-Res Total
913 Advertising Total	\$	-	\$	71,937.94	\$	71,937.94	\$	-	\$	7,920.37	\$	7,920.37	\$	-	\$	64,017.57	\$	64,017.57		Customers-Res Total
	\$	-	\$	4,097,152.19	\$	4,097,152.19	\$	-	\$	453,964.46	\$	453,964.46	\$	-	\$	3,643,187.73	\$	3,643,187.73		3-Factor Total
	\$	-	\$	367,821.49	\$	367,821.49	\$	-	\$	40,497.15	\$	40,497.15	\$	-	\$	327,324.34	\$	327,324.34		Customers-All Total
	\$	-	\$	602.40	\$	602.40	\$	-	\$	48.13	\$	48.13	\$	-	\$	554.27	\$	554.27		Customers-Ind Total
	\$	-	\$	12,850.50	\$	12,850.50	\$	-	\$	1,428.98	\$	1,428.98	\$	-	\$	11,421.52	\$	11,421.52		Customers-Res Total
	\$	6,450.16	\$	-	\$	(6,450.16)	\$	-	\$	-	\$	-	\$	6,450.16	\$	-	\$	-		Direct-OR Total
	\$	5,778.22	\$	-	\$	(5,778.22)	\$	-	\$	5,778.22	\$	5,778.22	\$	-	\$	-	\$	-		Direct-WA Total
	\$	-	\$	217,818.86	\$	217,818.86	\$	-	\$	22,805.63	\$	22,805.63	\$	-	\$	195,013.23	\$	195,013.23		Employee Cost Total
	\$	-	\$	14,349.82	\$	14,349.82	\$	-	\$	1,379.02	\$	1,379.02	\$	-	\$	12,970.80	\$	12,970.80		Firm Volumes Total
	\$	-	\$	159,014.32	\$	159,014.32	\$	-	\$	47,704.30	\$	47,704.30	\$	-	\$	111,310.02	\$	111,310.02		Regulatory Total
	\$	-	\$	411.27	\$	411.27	\$	-	\$	34.09	\$	34.09	\$	-	\$	377.18	\$	377.18		Sendout Volumes Total
	\$	12,228.38	\$	4,870,020.85	\$	4,882,249.23	\$	5,778.22	\$	567,861.76	\$	573,639.98	\$	6,450.16	\$	4,302,159.09	\$	4,308,609.25		Transmission Total
921 Office Supplies and Expense Total	\$	-	\$	(1,167,897.24)	\$	(1,167,897.24)	\$	-	\$	(133,338.83)	\$	(133,338.83)	\$	-	\$	(1,034,558.41)	\$	(1,034,558.41)		Admin Tran Total
	\$	-	\$	(502,494.73)	\$	(502,494.73)	\$	-	\$	(52,611.20)	\$	(52,611.20)	\$	-	\$	(449,883.53)	\$	(449,883.53)		Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$	-	\$	(1,670,391.97)	\$	(1,670,391.97)	\$	-	\$	(185,950.03)	\$	(185,950.03)	\$	-	\$	(1,484,441.94)	\$	(1,484,441.94)		3-Factor Total
	\$	-	\$	284,329.34	\$	284,329.34	\$	-	\$	31,503.69	\$	31,503.69	\$	-	\$	252,825.65	\$	252,825.65		3-Factor Total

924 Property Insurance Premium Total	\$ -	\$ -	\$ 284,329.34	\$ 284,329.34	\$ -	\$ 31,503.69	\$ 31,503.69	\$ -	\$ 252,825.65	\$ 252,825.65	
	\$ -	\$ 75,485.20	\$ 75,485.20	\$ 75,485.20	\$ -	\$ 8,363.76	\$ 8,363.76	\$ -	\$ 67,121.44	\$ 67,121.44	3-Factor Total
	\$ 16,486.79	\$ -	\$ 16,486.79	\$ 16,486.79	\$ -	\$ 16,486.79	\$ 16,486.79	\$ -	\$ -	\$ -	Direct-WA Total
925 Injuries and Damages Total	\$ 16,486.79	\$ 75,485.20	\$ 91,971.99	\$ 16,486.79	\$ 16,486.79	\$ 8,363.76	\$ 24,850.55	\$ -	\$ 67,121.44	\$ 67,121.44	
	\$ -	\$ 648,421.61	\$ 648,421.61	\$ 648,421.61	\$ -	\$ 67,889.74	\$ 67,889.74	\$ -	\$ 580,531.87	\$ 580,531.87	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$ -	\$ 649,175.61	\$ 649,175.61	\$ 649,175.61	\$ -	\$ 67,898.56	\$ 67,898.56	\$ -	\$ 581,277.05	\$ 581,277.05	
	\$ -	\$ 92,980.47	\$ 92,980.47	\$ 92,980.47	\$ -	\$ 10,302.24	\$ 10,302.24	\$ -	\$ 82,678.23	\$ 82,678.23	3-Factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 92,980.47	\$ 92,980.47	\$ 92,980.47	\$ -	\$ 10,302.24	\$ 10,302.24	\$ -	\$ 82,678.23	\$ 82,678.23	
	\$ -	\$ 399,144.97	\$ 399,144.97	\$ 399,144.97	\$ -	\$ 44,225.26	\$ 44,225.26	\$ -	\$ 354,919.71	\$ 354,919.71	3-Factor Total
	\$ -	\$ 2,565.00	\$ 2,565.00	\$ 2,565.00	\$ -	\$ 282.41	\$ 282.41	\$ -	\$ 2,282.59	\$ 2,282.59	Customers-All Total
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	Direct-OR Total
931 Rents Total	\$ 3,989.18	\$ 401,709.97	\$ 405,699.15	\$ -	\$ 44,507.67	\$ 44,507.67	\$ -	\$ 3,989.18	\$ 357,202.30	\$ 361,191.48	
	\$ -	\$ 314,162.33	\$ 314,162.33	\$ -	\$ 34,809.19	\$ 34,809.19	\$ -	\$ -	\$ 279,353.14	\$ 279,353.14	3-Factor Total
	\$ -	\$ 3,905.90	\$ 3,905.90	\$ -	\$ 589.40	\$ 589.40	\$ -	\$ -	\$ 3,316.50	\$ 3,316.50	Customers Port/Van Total
	\$ -	\$ 16,958.22	\$ 16,958.22	\$ -	\$ 1,867.10	\$ 1,867.10	\$ -	\$ -	\$ 15,091.12	\$ 15,091.12	Customers-All Total
	\$ -	\$ 1,499.89	\$ 1,499.89	\$ -	\$ 377.52	\$ 377.52	\$ -	\$ -	\$ 1,122.37	\$ 1,122.37	Customers-The Dailies Total
	\$ 47,350.39	\$ -	\$ 47,350.39	\$ -	\$ -	\$ -	\$ -	\$ 47,350.39	\$ -	\$ 47,350.39	Direct-OR Total
	\$ 6,265.59	\$ -	\$ 6,265.59	\$ 6,265.59	\$ -	\$ 6,265.59	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 2,454.74	\$ 2,454.74	\$ -	\$ 235.90	\$ 235.90	\$ -	\$ -	\$ 2,218.84	\$ 2,218.84	Firm Volumes Total
	\$ -	\$ 2,654.36	\$ 2,654.36	\$ -	\$ 220.05	\$ 220.05	\$ -	\$ -	\$ 2,434.31	\$ 2,434.31	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
935 Maintenance of General Plant Total	\$ 53,615.98	\$ 341,635.44	\$ 395,251.42	\$ 6,265.59	\$ 38,099.16	\$ 44,364.75	\$ 47,350.39	\$ 303,536.28	\$ 10,194,721.50	\$ 10,959,810.79	
Grand Total	\$ 839,500.33	\$ 11,449,127.59	\$ 12,288,627.92	\$ 74,411.04	\$ 1,254,406.09	\$ 1,328,817.13	\$ 765,089.29	\$ 10,194,721.50	\$ 10,959,810.79		

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.010%	88.990%
Customers-Residential	11.120%	88.880%
Customers-Commercial	10.030%	89.970%
Customers-Industrial	7.990%	92.010%
Customers-The Dalles	25.170%	74.830%
3-factor	11.080%	88.920%
firm volumes	9.610%	90.390%
sales volumes	9.860%	90.140%
sendout volumes	8.290%	91.710%
sales/sendout volumes	9.070%	90.930%
Customers Portland/Vancouver	15.090%	84.910%
Customers Portland/Vancouver 80%	12.070%	87.930%
Customers Portland/Vancouver Commercial	14.830%	85.170%
Payroll	10.498%	89.502%
Admin Transfer	11.417%	88.583%
Employee Cost	10.470%	89.530%
Regulatory	30.000%	70.000%
Telemetering	8.700%	91.300%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.330%	88.670%
Transmission	1.170%	98.83%
Depreciation	10.880%	89.120%
Rate Base	10.511%	89.489%
Average Accumulated Dep Factor	9.370%	90.630%

**NW Natural
 State Allocation Factors
 Updated for year ended 2017 data**

Customers

	System	Washington	Oregon
Total Customers			
December 2017	737,873	81,842	656,031
December 2016	725,146	79,263	645,883
Average	731,510	80,553	650,957
% of System		11.01%	88.99%
Residential Customers			
December 2017	668,803	74,805	593,998
December 2016	656,855	72,566	584,289
Average	662,829	73,686	589,144
% of System		11.12%	88.88%
Commercial Customers			
December 2017	67,881	6,937	60,944
December 2016	67,278	6,621	60,657
Average	67,580	6,779	60,801
% of System		10.03%	89.97%
Industrial Customers			
December 2017	1,189	100	1,089
December 2016	1,013	76	937
Average	1,101	88	1,013
% of System		7.99%	92.01%
The Dalles			
December 2017	8,119	2,040	6,079
December 2016	7,930	2,000	5,930
Average	8,025	2,020	6,005
% of System		25.17%	74.83%
Portland / Vancouver			
December 2017	524,992	79,802	445,190
December 2016	516,011	77,263	438,748
Average	520,502	78,533	441,969
% of System		15.09%	84.91%
Portland / Vancouver Commercial			

December 2017	44,470	6,724	37,746
December 2016	44,041	6,406	37,635
Average	44,256	6,565	37,691
% of System		14.83%	85.17%

Volumes - 12 Months Ended 12/31/17

Firm Delivered % of System	944,407,495	90,781,405	853,626,090
		9.61%	90.39%
Sales Volumes % of System	831,773,110	81,972,186	749,800,924
		9.86%	90.14%
Sendout Volumes % of System	1,240,944,848	102,897,356	1,138,047,492
		8.29%	91.71%

3-factor formula (simple average)

Gross Plant Directly Assigned	11.33%	88.67%
Number of Employees Directly Assigned	10.90%	89.10%
Number of Customers	11.01%	88.99%

Average

	11.08%	88.92%
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Derivation of factor for 3-factor - Gross Plant Directly Assigned

December 31, 2017	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	166,587,143	1,114,674	165,472,470
Distribution	2,161,775,493	267,685,383	1,894,090,110
December 31, 2016	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097
Average	System	Washington	Oregon

Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	164,992,016	1,084,734	163,907,282
Distribution	2,119,988,567	257,948,464	1,862,040,103
Gross Plant Directly Assigned	2,285,740,577	259,033,645	2,026,706,931
% of System		11.33%	88.67%

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

SYSTEM	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June
System	System	System	System	System	System	System
Gross Plant						
Intangible	105,211,287	105,976,732	105,934,961	105,959,178	105,958,907	106,339,619
Production	84,795	84,795	84,795	84,795	84,795	84,795
Transmission	675,198	675,198	675,198	675,198	675,198	675,198
Distribution	166,646,960	166,671,736	167,823,514	167,860,782	168,195,225	168,592,916
General	2,168,079,145	2,171,328,431	2,183,114,102	2,187,035,912	2,194,049,822	2,203,962,401
	204,764,289	204,751,538	204,997,170	205,074,607	206,035,569	211,240,927
Storage and storage transmission CNG and LNG	314,242,931	318,058,925	318,088,443	318,113,158	318,098,137	320,408,990
	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768
Total Gross Plant	2,963,495,374	2,971,338,124	2,984,508,953	2,988,594,399	2,996,888,423	3,015,095,615
Accumulated Depreciation						
Intangible	(63,483,064)	(63,728,791)	(63,975,818)	(64,222,814)	(64,469,852)	(64,717,574)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(36,857,901)	(37,276,169)	(37,694,607)	(38,115,049)	(38,535,522)	(38,957,364)
Distribution	(1,004,738,482)	(1,008,257,483)	(1,011,729,124)	(1,015,259,308)	(1,019,060,727)	(1,022,176,197)
General	(64,426,775)	(65,015,476)	(65,719,467)	(66,633,360)	(67,190,286)	(68,123,218)
Storage and storage transmission CNG and LNG	(135,668,643)	(136,299,148)	(136,931,900)	(137,565,119)	(138,197,975)	(138,833,128)
	(2,134,382)	(2,137,026)	(2,139,671)	(2,142,315)	(2,144,959)	(2,147,604)
Total Accumulated Depreciation	(1,308,000,282)	(1,313,405,130)	(1,318,881,623)	(1,324,629,001)	(1,330,290,357)	(1,335,646,120)
Storage Gas	18,486,971	18,484,666	18,482,827	18,480,562	18,478,826	19,023,368
Customer Contributions	(4,041,490)	(4,107,884)	(4,087,078)	(4,163,334)	(4,268,622)	(4,367,025)
Leasehold Improvements	257,040	233,207	209,374	201,172	4,040,358	4,433,937
Total Rate Base Excluding ADIT and WC	1,670,197,613	1,672,542,982	1,680,232,453	1,678,483,797	1,684,848,628	1,698,539,774
Less: ADIT	(447,812,412)	(452,452,912)	(457,356,067)	(459,087,933)	(458,829,088)	(457,104,500)
Total System Rate Base Less Working Capital	1,222,385,200	1,220,090,070	1,222,876,386	1,219,395,864	1,226,019,539	1,241,435,274
Add: Working Capital	171,804,996	184,751,247	196,774,732	180,086,594	175,664,648	165,424,335
Total System Rate Base (Less Gas Reserves)	1,394,190,196	1,404,841,318	1,419,651,118	1,399,482,458	1,401,684,187	1,406,859,609

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

	2018	2018	2018	2018	2018	2018
	January	February	March	April	May	June
<u>OREGON</u>	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON
<u>Gross Plant</u>						
Intangible	93,627,524	94,308,694	94,271,522	94,293,072	94,292,831	94,631,627
Production	84,348	84,348	84,348	84,348	84,348	84,348
Transmission	675,198	675,198	675,198	675,198	675,198	675,198
Distribution	165,531,959	165,556,735	166,708,513	166,745,781	167,080,224	167,477,915
General	1,899,432,648	1,902,322,963	1,911,449,429	1,914,332,013	1,919,515,063	1,926,032,269
	187,517,385	187,506,200	187,724,766	187,793,771	188,647,463	193,280,873
Storage and storage transmission CNG and LNG	287,215,485	290,664,762	290,691,444	290,713,784	290,700,206	292,788,986
	3,370,751	3,370,751	3,370,751	3,370,751	3,370,751	3,370,751
Total Gross Plant	2,637,455,300	2,644,489,650	2,654,975,972	2,658,008,718	2,664,366,085	2,678,341,968
<u>Accumulated Depreciation</u>						
Intangible	(56,493,578)	(56,712,251)	(56,932,081)	(57,151,882)	(57,371,722)	(57,592,169)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(36,707,940)	(37,124,304)	(37,540,837)	(37,959,375)	(38,377,942)	(38,797,880)
Distribution	(896,815,786)	(899,781,619)	(902,696,169)	(905,689,096)	(908,993,049)	(911,597,566)
General	(58,193,422)	(58,725,008)	(59,359,110)	(60,179,857)	(60,683,188)	(61,520,867)
Storage and storage transmission CNG and LNG	(125,321,539)	(125,899,044)	(126,478,563)	(127,058,510)	(127,638,123)	(128,219,818)
	(1,897,892)	(1,900,244)	(1,902,595)	(1,904,947)	(1,907,298)	(1,909,649)
Total Accumulated Depreciation	(1,176,121,194)	(1,180,833,505)	(1,185,600,390)	(1,190,634,702)	(1,195,662,358)	(1,200,328,986)
Storage Gas	16,710,373	16,708,289	16,706,627	16,704,580	16,703,011	17,195,222
Customer Contributions	(3,358,337)	(3,411,638)	(3,388,560)	(3,449,468)	(3,533,135)	(3,601,401)
Leasehold Improvements	228,560	207,368	186,175	178,882	3,592,686	3,942,657
Total Rate Base Excluding ADIT and WC Less: ADIT	1,474,914,701	1,477,160,165	1,482,879,824	1,480,808,010	1,485,466,290	1,495,549,460
	(405,852,389)	(410,058,074)	(414,501,803)	(416,326,744)	(416,092,153)	(414,529,159)
Total Rate Base Less Working Capital	1,069,062,312	1,067,102,091	1,068,378,021	1,064,481,266	1,069,374,137	1,081,020,301
Add: Working Capital	151,426,057	162,647,398	173,000,407	158,321,222	154,369,790	145,295,992
Total Oregon Rate Base (Less Gas Reserves)	1,220,488,369	1,229,749,489	1,241,378,428	1,222,802,488	1,223,743,927	1,226,316,293

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

	2018	2018	2018	2018	2018	2018	2018	2018	2018
	January	February	March	April	May	June	Washington	Washington	Washington
WASHINGTON	2018	2018	2018	2018	2018	2018	2018	2018	2018
Gross Plant	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Intangible	11,583,763	11,668,038	11,663,439	11,666,105	11,666,076	11,707,992			
Other	447	447	447	447	447	447			
Production									
Transmission	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001			
Distribution	268,646,497	269,005,469	271,664,674	272,703,899	274,534,759	277,930,132			
General	17,246,904	17,245,339	17,272,404	17,280,837	17,388,107	17,960,054			
Storage and storage transmission	27,027,446	27,394,163	27,396,999	27,399,374	27,397,931	27,620,004			
CNG and LNG	420,017	420,017	420,017	420,017	420,017	420,017			
Total Gross Plant	326,040,075	326,848,474	329,532,981	330,585,680	332,522,338	336,753,647			
Accumulated Depreciation									
Intangible	(6,989,485)	(7,016,540)	(7,043,738)	(7,070,932)	(7,098,131)	(7,125,405)			
Production	0	0	0	0	0	0			
Transmission	(149,960)	(151,865)	(153,770)	(155,675)	(157,580)	(159,484)			
Distribution	(107,922,696)	(108,475,865)	(109,032,956)	(109,570,211)	(110,067,678)	(110,578,630)			
General	(6,233,353)	(6,290,468)	(6,360,357)	(6,453,503)	(6,507,098)	(6,602,351)			
Storage and storage transmission	(10,347,104)	(10,400,105)	(10,453,337)	(10,506,609)	(10,559,852)	(10,613,310)			
CNG and LNG	(236,489)	(236,782)	(237,076)	(237,369)	(237,662)	(237,955)			
Total Accumulated Depreciation	(131,879,088)	(132,571,625)	(133,281,233)	(133,994,299)	(134,628,000)	(135,317,135)			
Storage Gas	1,776,598	1,776,376	1,776,200	1,775,982	1,775,815	1,828,146			
Customer Contributions	(683,153)	(696,246)	(698,518)	(713,866)	(735,487)	(765,624)			
Leasehold Improvements	28,480	25,839	23,199	22,290	447,672	491,280			
Total Rate Base Excluding ADIT and WC	195,282,912	195,382,817	197,352,628	197,675,787	199,382,338	202,990,314			
Less: ADIT	(41,960,023)	(42,394,838)	(42,854,263)	(42,761,189)	(42,736,935)	(42,575,341)			
Total Rate Base Less Working Capital	153,322,889	152,987,980	154,498,365	154,659,248	156,390,052	160,159,623			
Add: Working Capital	20,378,939	22,103,850	23,774,325	21,765,372	21,294,858	20,128,343			
Total Washington Rate Base	173,701,827	175,091,829	178,272,690	176,424,620	177,684,910	180,287,966			

Customer Counts, Volumes and Usage per Customer

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

	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December
Volumes												
Residential	11,650,193	8,661,732	6,698,721	4,772,255	3,314,570	1,917,135	1,362,546	1,117,834	1,218,049	2,187,917	4,277,177	7,143,662
Commercial	4,653,275	3,571,195	2,781,100	1,980,304	1,502,059	987,979	779,778	664,361	695,055	979,454	1,681,326	2,806,693
Industrial Firm	428,454	364,423	335,587	288,298	236,384	208,033	184,823	169,812	164,712	209,112	253,564	326,677
Interruptible	213,454	142,194	124,909	108,214	98,811	88,824	83,679	78,914	80,320	104,819	126,269	147,531
Transport Firm	1,123,050	911,622	933,482	877,184	767,162	689,924	680,459	661,872	675,313	846,034	932,293	1,108,762
Transport Interruptible	916,504	736,846	904,576	820,637	890,658	799,284	794,855	893,093	912,587	1,199,942	890,238	958,794
Total	18,984,930	14,388,012	11,778,375	8,846,892	6,809,644	4,691,179	3,886,140	3,585,886	3,746,036	5,527,278	8,160,867	12,492,119
Customers												
Residential	72,798	73,013	73,182	73,393	73,492	73,656	73,809	73,925	74,081	74,258	74,551	74,805
Commercial	6,662	6,650	6,710	6,650	6,717	6,702	6,659	6,717	6,732	6,814	6,868	6,937
Industrial Firm	51	52	52	51	52	52	52	53	53	53	54	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	79,557	79,761	79,990	80,140	80,307	80,456	80,566	80,741	80,912	81,171	81,519	81,842
Use per Customer												
Residential	160	119	92	65	45	26	18	15	16	29	57	95
Commercial	698	537	414	298	224	147	117	99	103	144	245	405
Industrial Firm	8,401	7,008	6,454	5,653	4,546	4,001	3,554	3,204	3,108	3,946	4,696	6,050
Interruptible	42,691	28,439	24,982	21,643	19,762	17,765	16,736	15,783	16,064	20,964	25,254	29,506
Transport Firm	37,435	30,387	31,116	29,239	25,572	22,997	22,682	22,062	22,510	28,201	31,076	36,959
Transport Interruptible	83,319	66,986	82,234	74,603	80,969	72,662	72,260	81,190	82,962	109,086	80,931	87,163

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

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June
<u>Volumes</u>						
Residential	9,183,356	6,575,593	7,259,781	5,218,694	2,652,822	1,736,309
Commercial	3,784,153	2,676,268	3,009,526	2,228,218	1,330,135	943,037
Industrial Firm	401,209	327,150	337,686	295,855	225,136	188,124
Interruptible	131,183	130,109	120,165	107,863	96,456	94,241
Transport Firm	981,841	942,483	913,989	840,926	706,397	675,778
Transport Interruptible	908,646	748,474	897,572	860,750	848,963	812,935
Total	15,390,388	11,400,077	12,538,719	9,552,306	5,859,909	4,450,424
<u>Customers</u>						
Residential	75,122	75,286	75,497	75,674	75,847	76,020
Commercial	6,949	6,980	6,984	6,991	6,939	6,913
Industrial Firm	54	54	54	54	54	55
Interruptible	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11
Total	82,171	82,366	82,581	82,765	82,886	83,034
<u>Use per Customer</u>						
Residential	122	87	96	69	35	23
Commercial	545	383	431	319	192	136
Industrial Firm	7,430	6,058	6,253	5,479	4,169	3,420
Interruptible	26,237	26,022	24,033	21,573	19,291	18,848
Transport Firm	32,728	31,416	30,466	28,031	23,547	22,526
Transport Interruptible	82,604	68,043	81,597	78,250	77,178	73,903

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

12 Months Ended

Volumes													
Residential	51,854,954	49,768,815	50,329,875	50,776,314	50,114,566	49,933,740							
Commercial	22,213,457	21,318,530	21,546,956	21,794,870	21,622,946	21,578,004							
Industrial Firm	3,142,634	3,105,361	3,107,460	3,115,017	3,103,769	3,083,860							
Interruptible	1,315,667	1,303,582	1,298,838	1,298,487	1,296,132	1,301,549							
Transport Firm	10,065,948	10,096,809	10,077,316	10,041,058	9,980,293	9,966,147							
Transport Interruptible	10,710,156	10,721,784	10,714,780	10,754,893	10,713,198	10,726,849							
Total	99,302,816	96,314,881	97,075,225	97,780,639	96,830,904	96,590,149							
Average Customers													
Residential	73,941	74,130	74,323	74,513	74,709	74,906							
Commercial	6,759	6,786	6,809	6,838	6,856	6,874							
Industrial Firm	53	53	53	53	53	54							
Interruptible	5	5	5	5	5	5							
Transport Firm	30	30	30	30	30	30							
Transport Interruptible	11	11	11	11	11	11							
Total	80,798	81,015	81,231	81,450	81,665	81,880							
12 Month Use per Average Customer													
Residential	701	671	677	681	671	667							
Commercial	3,287	3,141	3,164	3,188	3,154	3,139							
Industrial Firm	59,670	58,777	58,631	58,498	58,105	57,463							
Interruptible	263,133	260,716	259,768	259,697	259,226	260,310							
Transport Firm	335,532	336,560	335,911	334,702	332,676	332,205							
Transport Interruptible	973,651	974,708	974,071	977,718	973,927	975,168							