

**NORTHWEST NATURAL**  
**Cost of Service Study**

**EFFECTS OF PROPOSED REVENUE INCREASE**

	Total	1	2	3	4	11	21	22	23	24	27	55	90	SC	91	
1	Proposed Revenue Increase	\$7,894,316	\$41,946	\$2,004,902	\$1,643,265	\$291,498	\$2,667	\$540,723	\$2,649	\$43,996	\$3,023,835	\$94,838	\$86,797	\$57,451	\$0	\$59,750
2	Taxes Other Than Income	\$354,455	\$1,883	\$90,020	\$73,783	\$13,088	\$120	\$24,278	\$119	\$1,975	\$135,770	\$4,258	\$3,897	\$2,580	\$0	\$2,683
3	Taxable Income	\$7,539,861	\$40,063	\$1,914,882	\$1,569,483	\$278,409	\$2,547	\$516,444	\$2,530	\$42,021	\$2,888,065	\$90,580	\$82,900	\$54,871	\$0	\$57,067
4	Federal Income Tax	\$2,638,951	\$14,022	\$670,209	\$549,319	\$97,443	\$891	\$180,755	\$885	\$14,707	\$1,010,823	\$31,703	\$29,015	\$19,205	\$0	\$19,973
5	Proposed Increase to Net Utility Income	\$4,900,910	\$26,041	\$1,244,673	\$1,020,164	\$180,966	\$1,656	\$335,689	\$1,644	\$27,313	\$1,877,242	\$58,877	\$53,885	\$35,666	\$0	\$37,094
6	Current Net Utility Income	\$5,049,350	\$21,348	\$1,012,880	\$1,444,042	\$221,606	(\$8)	\$641,650	(\$5,577)	\$109,157	\$1,932,314	(\$53,976)	(\$496,687)	\$55,265	\$76,540	\$90,799
7	Proposed Increase	\$4,900,910	\$26,041	\$1,244,673	\$1,020,164	\$180,966	\$1,656	\$335,689	\$1,644	\$27,313	\$1,877,242	\$58,877	\$53,885	\$35,666	\$0	\$37,094
8	Proposed Total	\$9,950,260	\$47,389	\$2,257,553	\$2,464,205	\$402,572	\$1,647	\$977,338	(\$3,933)	\$136,470	\$3,809,556	\$4,901	(\$442,802)	\$90,931	\$76,540	\$127,893
9	Rate Base	\$110,961,895	\$378,560	\$26,689,925	\$22,106,850	\$3,658,122	\$1,227,260	\$5,930,646	\$91,199	\$823,572	\$33,999,760	\$2,036,503	\$4,362,344	\$2,502,765	\$3,151,271	\$4,003,118
10	Return	8.97%	12.52%	8.46%	11.15%	11.00%	0.13%	16.48%	-4.31%	16.57%	11.20%	0.24%	-10.15%	3.63%	2.43%	3.19%
11	Throughput	74,602,122	163,589	12,252,970	11,437,110	2,903,645	59,414	5,604,651	32,412	1,062,313	20,693,942	933,286	3,873,140	3,206,027	8,687,434	3,692,189
12	Net Revenues by Sched at Equal Pct. Return	\$9,950,260	\$33,947	\$2,393,359	\$1,982,382	\$328,034	\$110,052	\$531,817	\$8,178	\$73,852	\$3,048,853	\$182,619	\$391,183	\$224,430	\$282,583	\$358,971
13	Change to Achieve Equal % Return	\$0	(\$13,443)	\$135,806	(\$481,823)	(\$74,538)	\$108,405	(\$445,521)	\$12,111	(\$62,618)	(\$760,703)	\$177,718	\$833,986	\$133,499	\$206,043	\$231,078
14	Adjusted Return by Schedule	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%	8.97%