

NORTHWEST NATURAL GAS COMPANY

Washington Supplement to FERC Form 2

December 31, 2021

Name of Respondent	This Report is:	Date of Report	Year of Report
Northwest Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2021

**ANNUAL REPORT
WASHINGTON SUPPLEMENT TO FERC FORM 2
for
MULTI-STATE GAS COMPANIES**

INDEX

<u>PAGE</u>	<u>TITLE</u>	<u>NOTES</u>
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200 - 201	Summary of Utility Plant	WA Data only
204 - 209	Gas Plant in Service	WA Data only
216	CWIP	WA Data only
N/A	Construction Overheads	No WA breakout - see FERC pages 218 - 219
219	Accumulated Provision for Depreciation of Gas Utility Plant	WA Data only
N/A	Gas Stored	No WA breakout - see FERC page 220
N/A	Reconciliation-Reported Net Income with Taxable Income for Federal Income Taxes	No WA breakout - see FERC page 261
N/A	Accumulated Deferred Income Taxes, Account 283	No WA breakout - see FERC pages 276 - 277
300 - 301	Gas Operating Revenues	WA Data only
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N/A	Gas Operation and Maintenance Expenses	No WA breakout - see FERC pages 317 - 325
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N/A	Income Deductions and Interest Charges	No WA breakout - see FERC page 340
N/A	Regulatory Commission Expenses	No WA breakout - see FERC pages 350 - 351
N/A	Distribution of Salaries and Wages	No WA breakout - see FERC pages 354 - 355
N/A	Charges for Outside Professional and Other Consultative Services	No WA breakout - see FERC page 357
520	Gas Account - Natural Gas	WA Data only
526	Salaries by Class	No WA breakout - full company data provided

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DATA REQUEST FOR STATISTICS REPORT

Line No.	Title of Account	Total Company Operations		Washington Operations	
		Current Year	Prior Year	Current Year	Prior Year
1	GAS SERVICE REVENUES				
2					
3	RESIDENTIAL SALES	475,564,148	442,933,967	56,618,874	51,280,792
4	COMMERCIAL SALES	210,800,871	189,814,477	22,125,843	18,981,614
5	INDUSTRIAL SALES	44,800,200	38,030,790	2,851,275	2,472,822
6	OTHER SALES			—	—
7	SALES FOR RESALE			—	—
8	TRANSPORTATION OF GAS OF OTHERS	38,904,245	39,387,478	2,270,233	2,271,072
9	OTHER OPERATING REVENUES	33,214,966	19,700,899	(1,804,162)	(2,271,435)
10					
11	TOTAL GAS SERVICE REVENUES	803,284,430	729,867,611	82,062,063	72,734,865
12					
13	THERMS OF GAS SOLD-TRANSPORTED				
14					
15	RESIDENTIAL SALES	433,621,025	435,705,162	52,824,726	52,610,361
16	COMMERCIAL SALES	251,163,318	243,185,487	23,568,264	22,004,646
17	INDUSTRIAL SALES	90,515,570	83,126,904	4,371,725	4,217,045
18	OTHER SALES (UNBILLED)	18,602,609	(1,813,202)	2,485,488	(208,610)
19	SALES FOR RESALE				
20	TRANSPORTATION OF GAS OF OTHERS	390,871,096	382,692,436	19,410,301	19,463,545
21					
22	TOTAL THERMS OF GAS SOLD-TRANSPORTED	1,184,773,618	1,142,896,787	102,660,504	98,086,987
23					
24	AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH				
25					
26	RESIDENTIAL SALES	710,748	698,563	84,969	81,564
27	COMMERCIAL SALES	68,614	69,244	7,314	7,263
28	INDUSTRIAL SALES	763	770	53	57
29	OTHER SALES				
30	SALES FOR RESALE				
31	TRANSPORTATION OF GAS OF OTHERS	317	328	29	32
32					
33					
34	TRANS. & DISTRN. MAINS - FEET (END OF YEAR)	79,127,054	78,610,191	10,568,040	10,432,933
35	NO. OF METERS IN SERV. & HELD IN RESERVE (AVE.)	863,977	853,519	92,971	89,846
36	AVERAGE B.T.U. CONTENT PER CU. FT.	1,069.2	1,058.2	1,062.9	1,063.3

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	260,972,061
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	103,593,176
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	364,565,236
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	7,458,946
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	372,024,182
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	133,122,972
15	Net Utility Plant (Enter Total of line 13 less 14)	238,901,210
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	136,834,167
19	Amortization and Depl. of Producing Natural Gas Land and Land Rights	
20	Amortization. of Underground Storage Land and Land Rights	
21	Amortization. of Other Utility Plant	1,904,384
22	Salvage Work In Progress	
23	Less Removal Work In Progress	5,615,579
24	TOTAL In Service (Total of lines 18 thru 22 less line 23)	133,122,972
25	Leased to Others	
26	Depreciation	—
27	Amortization and Depletion	—
28	TOTAL Leased to Others (Total of lines 26 and 27)	—
29	Held for Future Use	
30	Depreciation	—
31	Amortization	—
32	TOTAL Held for Future Use (Total of lines 30 and 31)	—
33	Abandonment of Leases (Natural Gas)	—
34	Amortization of Plant Acquisition Adjustment	—
35	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 24, 28, 32, 33, and 34)	133,122,972

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	260,972,061			3
				4
				5
	103,593,176			6
				7
	364,565,236			8
				9
				10
	7,458,946			11
				12
	372,024,182			13
	133,122,972			14
	238,901,210			15
				16
				17
	136,834,167			18
				19
				20
	1,904,384			21
				22
	5,615,579			23
	133,122,972			24
				25
	—			26
	—			27
	—			28
				29
	—			30
	—			31
	—			32
	—			33
	—			34
	133,122,972			35

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Gas Plant in Service (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

SEE FOLLOWING PAGES

ACCOUNT SUMMARY BY FUNCTIONAL CLASS

NW Natural

Period Beginning: January 2021

Period Ending: December 2021

Functional Class	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance*
FERC Plant Account						
UTILITY						
Intangible Plant						
301 ORGANIZATION	322	—	—	—	—	322
302 FRANCHISES & CONSENTS	125	—	—	—	—	125
303.1 COMPUTER SOFTWARE	76,427	—	—	—	—	76,427
303.2 CUSTOMER INFORMATION SYSTEM	1,859,863	—	—	—	—	1,859,863
303.3 INDUSTRIAL & COMMERCIAL BIL	—	—	—	—	—	—
303.4 CRMS	—	—	—	—	—	—
303.5 POWERPLANT SOFTWARE	—	—	—	—	—	—
Intangible Plant Subtotal*	1,936,737	—	—	—	—	1,936,737
Transmission Plant						
367 MAINS	1,115,634	2,175,966	—	—	—	3,291,600
Transmission Plant Subtotal*	1,115,634	2,175,966	—	—	—	3,291,600
Distribution Plant						
374.1 LAND	10,389	—	—	—	—	10,389
374.2 LAND RIGHTS	27,679	—	—	—	—	27,679
375 STRUCTURES & IMPROVEMENTS	1,387,008	—	—	—	—	1,387,008
376.11 MAINS < 4"	91,617,512	4,049,353	(10,940)	—	—	95,655,925
376.12 MAINS 4" & >	103,720,414	12,140,998	(58,414)	—	—	115,802,997
378 MEASURING & REG EQUIP - GENER	3,573,011	3,401,590	—	—	—	6,974,600
379 MEASURING & REG EQUIP - GATE	2,359,168	127,429	—	—	—	2,486,597
380 SERVICES	86,390,265	7,848,750	(71,785)	—	—	94,167,230
381 METERS	12,742,368	1,271,398	(383,357)	—	—	13,630,409
381.2 ERT (ENCODER RECEIVER TRANS	6,979,530	409,132	(248,848)	—	—	7,139,813
382 METER INSTALLATIONS	6,387,269	164,420	(381,817)	—	—	6,169,872
382.2 ERT INSTALLATION (ENCODER	894,255	(2,388)	(20,698)	—	—	871,169
383 HOUSE REGULATORS	147,333	—	—	—	—	147,333
386 OTHER PROPERTY ON CUSTOMERS P	—	—	—	—	—	—
387.2 CALORIMETERS @ GATE STATIONS	26,630	—	—	—	—	26,630
Distribution Plant Subtotal*	316,262,829	29,410,682	(1,175,860)	—	—	344,497,651

* May not foot due to rounding.

ACCOUNT SUMMARY BY FUNCTIONAL CLASS

NW Natural

Period Beginning: January 2021

Period Ending: December 2021

Functional Class	Beginning					Ending
FERC Plant Account	Balance	Additions	Retirements	Transfers	Adjustments	Balance*
UTILITY						
General Plant						
389	LAND	1,158,650	—	—	—	1,158,650
390	STRUCTURES & IMPROVEMENTS	1,594,703	10,017,079	(703,592)	—	10,908,190
390.1	SOURCE CONTROL PLANT	756,637	38,030	—	—	794,667
391.1	OFFICE FURNITURE & EQUIPMEN	16,522	498,994	—	—	515,516
391.4	CUSTOMER INFORMATION SYSTEM	—	—	—	—	—
392	TRANSPORTATION EQUIPMENT	456,796	—	(66,532)	—	390,264
394	TOOLS - SHOP AND GARAGE EQUIPMENT	173,291	—	—	—	173,291
396	POWER OPERATED EQUIPMENT	175,649	—	(86,623)	—	89,026
397.1	MOBILE	416,139	—	—	—	416,139
397.3	TELEMETERING - OTHER	178,600	194,266	—	—	372,866
397.5	TELEPHONE EQUIPMENT	—	—	—	—	—
398.4	INSTALLED IN LEASED BUILDINGS	4,727	—	—	—	4,727
	General Plant Subtotal*	4,931,714	10,748,369	(856,747)	—	14,823,336
	Washington Utility Property Grand Total*	324,246,914	42,350,929	(2,032,607)	—	364,565,236

* May not foot due to rounding.

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Construction Work in Progress - Gas (Account 107)

- Report below descriptions and balances at end of year of projects in process of construction (Account 107)
- Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
- Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Horizon 1	4,477,723	3,823,877
2	TSA Security Directive	1,491,532	1,313,988
3	Mains and Services Jobs	1,489,691	1,826,086
4			
5			
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35	Total	7,458,946	6,963,951

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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)
<ol style="list-style-type: none"> 1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting. 5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.
SEE FOLLOWING PAGES

**RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS
NW NATURAL**

Period Beginning: January 2021
Period Ending: December 2021

Functional Class FERC Plant Account	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Credits	Transfers and Adjustments	Loss/(Gain)	Ending Reserve*
UTILITY								
Intangible Plant								
301 ORGANIZATION	—	—	—	—	—	—	—	—
302 FRANCHISES & CONSENTS	—	—	—	—	—	—	—	—
303.1 COMPUTER SOFTWARE	11,130	5,401	—	—	—	—	—	16,531
303.2 CUSTOMER INFORMATION SYSTEM	1,863,073	—	—	—	—	—	—	1,863,073
303.3 INDUSTRIAL & COMMERCIAL BIL	—	—	—	—	—	—	—	—
303.4 CRMS	—	—	—	—	—	—	—	—
303.5 POWERPLANT SOFTWARE	—	—	—	—	—	—	—	—
Intangible Plant Subtotal*	1,874,203	5,401	—	—	—	—	—	1,879,604
Transmission Plant								
367 MAINS	212,530	38,875	—	—	—	—	—	251,404
Transmission Plant Subtotal*	212,530	38,875	—	—	—	—	—	251,404
Distribution Plant								
374.1 LAND	—	—	—	—	—	—	—	—
374.2 LAND RIGHTS	24,625	155	—	—	—	—	—	24,780
375 STRUCTURES & IMPROVEMENTS	82,523	20,342	—	—	—	—	—	102,865
376.11 MAINS < 4"	44,302,188	2,406,729	(10,940)	(25,663)	—	—	—	46,672,313
376.12 MAINS 4" & >	33,965,282	2,591,907	(58,414)	(61,321)	—	—	—	36,437,454
378 MEASURING & REG EQUIP - GENER	1,102,065	100,277	—	—	—	—	—	1,202,342
379 MEASURING & REG EQUIP - GATE	886,750	53,239	—	—	—	—	—	939,989
380 SERVICES	39,582,413	2,592,634	(71,785)	(406,291)	—	—	—	41,696,971
381 METERS	2,833,937	297,053	(383,357)	—	—	—	—	2,747,633
381.2 ERT (ENCODER RECEIVER TRANS	4,748,829	426,505	(248,848)	—	—	—	—	4,926,485
382 METER INSTALLATIONS	870,876	279,865	(381,817)	—	—	—	—	768,924
382.2 ERT INSTALLATION (ENCODER	756,065	34,450	(20,698)	—	—	—	—	769,817
383 HOUSE REGULATORS	21,718	4,302	—	—	—	—	—	26,020
386 OTHER PROPERTY ON CUSTOMERS P	—	—	—	—	—	—	—	—
387.2 CALORIMETERS @ GATE STATIONS	26,630	—	—	—	—	—	—	26,630
Distribution Plant Subtotal*	129,203,902	8,807,458	(1,175,860)	(493,275)	—	—	—	136,342,226

* May not foot due to rounding.

**RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS
NW NATURAL**

Period Beginning: January 2021
Period Ending: December 2021

Functional Class FERC Plant Account	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss/(Gain)	Ending Reserve*
UTILITY								
General Plant								
389 LAND	—	—	—	—	—	—	—	—
390 STRUCTURES & IMPROVEMENTS	166,118	188,315	(703,592)	—	—	—	—	(349,160)
390.1 SOURCE CONTROL PLANT	194,325	16,985	—	—	—	—	—	211,310
391.1 OFFICE FURNITURE & EQUIPMEN	24,796	18,485	—	—	—	—	—	43,280
391.4 CUSTOMER INFORMATION SYSTEM	—	—	—	—	—	—	—	—
392 TRANSPORTATION EQUIPMENT	375,426	33,280	(66,532)	—	—	—	—	342,173
394 TOOLS AND EQUIPMENT	57,774	9,474	—	—	—	—	—	67,248
396 POWER OPERATED EQUIPMENT	86,817	5,382	(86,623)	—	—	—	—	5,577
397.1 MOBILE	4,817	2,830	—	—	—	—	—	7,647
397.3 TELEMETERING - OTHER	25,492	14,169	—	—	—	—	—	39,660
397.5 TELEPHONE EQUIPMENT	—	—	—	—	—	—	—	—
398.4 INSTALLED IN LEASED BUILDINGS	4,727	—	—	—	—	—	—	4,727
General Plant Subtotal	940,292	288,918	(856,747)	—	—	—	—	372,463
Washington Utility Property Grand Total*	132,230,926	9,140,653	(2,032,607)	(493,275)	—	—	—	138,845,697

TOTAL SUMMARY ALL UTILITY DEPRECIATION RESERVES 12/31/2021

UTILITY	
108010	(2,230,852)
108011	100,930,360
108012	329,871
108013	(12,303)
108014	—
108015	5,577
108100	—
108102	39,823,044
SUBTOTAL*	<u>138,845,697</u>
ADD:	
108001 REMOVAL WORK IN PROCESS	5,615,579
108702 WA METER/ERT's	107,146
TOTAL UTILITY DEPRECIATION*	<u><u>133,122,972</u></u>

* May not foot due to rounding.

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GAS OPERATING REVENUES (Account 400)

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- Revenues in columns (b) and (c) include transition costs from upstream pipelines.
- Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480 - 495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480 Residential Sales				
2	481 Commercial and Industrial Sales				
3	482 Other Sales to Public Authorities				
4	483 Sales for Resale				
5	484 Interdepartmental Sales				
6	485 Intracompany Transfers				
7	487 Forfeited Discounts				
8	488 Miscellaneous Service Revenues				
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities				
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities				
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities				
12	489.4 Revenues from Storing Gas of Others				
13	490 Sales of Prod. Ext. from Natural Gas				
14	491 Revenues from Natural Gas Proc. by				
15	492 Incidental Gasoline and Oil Sales				
16	493 Rent from Gas Property				
17	494 Interdepartmental Rents				
18	495 Other Gas Revenues				
19	Subtotal:				
20	496 (Less) Provision for Rate Refunds				
21	TOTAL:				

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GAS OPERATING REVENUES (Account 400) (Continued)

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)	Line No.
56,618,874	51,280,792	56,618,874	51,280,792	5,453,995	5,250,014	1
24,977,118	21,454,436	24,977,118	21,454,436	2,871,026	2,612,330	2
	—	—	—		—	3
	—	—	—		—	4
	—	—	—		—	5
	—	—	—		—	6
91,185	91,185	91,185	91,185			7
39,235	48,808	39,235	48,808			8
	—	—	—		—	9
	—	—	—		—	10
2,270,233	2,271,072	2,270,233	2,271,072	1,941,030	1,946,355	11
	—	—	—		—	12
	—	—	—		—	13
	—	—	—		—	14
	—	—	—		—	15
	—	—	—		—	16
	—	—	—		—	17
(1,934,582)	(2,411,428)	(1,934,582)	(2,411,428)			18
82,062,063	72,734,865	82,062,063	72,734,865			19
—	—	—	—			20
82,062,063	72,734,865	82,062,063	72,734,865			21

Name of Respondent Northwest Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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OTHER GAS REVENUES (ACCOUNT 495)

Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.

Line No.	Description of Transaction (a)	Amount (b)
1	Washington Amortizations	(1,863,808)
2	Unbilled Revenue	3,268,611
3	Washington GREAT Program	(310,244)
4	Washington Energy Efficiency Deferrals	(3,069,250)
5	Other Miscellaneous Items (Misc Gas Revenues - 3 items)	40,109
6		
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28		
29		
30	Total	(1,934,582)

Name of Respondent Northwest Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

See following pages

RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS
NW NATURAL

Period Beginning: January 2021

Period Ending: December 2021

Functional Class	Beginning			Cost of	Salvage and	Transfers and		Ending
FERC Plant Account	Reserve	Provision	Retirements	Removal	Other Credits	Adjustments	Loss/(Gain)	Reserve*
UTILITY								
Intangible Plant								
301 ORGANIZATION	—	—	—	—	—	—	—	—
302 FRANCHISES & CONSENTS	—	—	—	—	—	—	—	—
303.1 COMPUTER SOFTWARE	11,130	5,401	—	—	—	—	—	16,531
303.2 CUSTOMER INFORMATION SYSTEM	1,863,073	—	—	—	—	—	—	1,863,073
303.3 INDUSTRIAL & COMMERCIAL BIL	—	—	—	—	—	—	—	—
303.4 CRMS	—	—	—	—	—	—	—	—
303.5 POWERPLANT SOFTWARE	—	—	—	—	—	—	—	—
Intangible Plant Subtotal*	1,874,203	5,401	—	—	—	—	—	1,879,604
Transmission Plant								
367 MAINS	212,530	38,875	—	—	—	—	—	251,404
Transmission Plant Subtotal*	212,530	38,875	—	—	—	—	—	251,404
Distribution Plant								
374.1 LAND	—	—	—	—	—	—	—	—
374.2 LAND RIGHTS	24,625	155	—	—	—	—	—	24,780
375 STRUCTURES & IMPROVEMENTS	82,523	20,342	—	—	—	—	—	102,865
376.11 MAINS < 4"	44,302,188	2,406,729	(10,940)	(25,663)	—	—	—	46,672,313
376.12 MAINS 4" & >	33,965,282	2,591,907	(58,414)	(61,321)	—	—	—	36,437,454
378 MEASURING & REG EQUIP - GENER	1,102,065	100,277	—	—	—	—	—	1,202,342
379 MEASURING & REG EQUIP - GATE	886,750	53,239	—	—	—	—	—	939,989
380 SERVICES	39,582,413	2,592,634	(71,785)	(406,291)	—	—	—	41,696,971
381 METERS	2,833,937	297,053	(383,357)	—	—	—	—	2,747,633
381.2 ERT (ENCODER RECEIVER TRANS	4,748,829	426,505	(248,848)	—	—	—	—	4,926,485
382 METER INSTALLATIONS	870,876	279,865	(381,817)	—	—	—	—	768,924
382.2 ERT INSTALLATION (ENCODER	756,065	34,450	(20,698)	—	—	—	—	769,817
383 HOUSE REGULATORS	21,718	4,302	—	—	—	—	—	26,020
386 OTHER PROPERTY ON CUSTOMERS P	—	—	—	—	—	—	—	—
387.2 CALORIMETERS @ GATE STATIONS	26,630	—	—	—	—	—	—	26,630
Distribution Plant Subtotal*	129,203,902	8,807,458	(1,175,860)	(493,275)	—	—	—	136,342,226

* May not foot due to rounding.

**RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS
NW NATURAL**

Period Beginning: January 2021

Period Ending: December 2021

Functional Class	Beginning			Cost of	Salvage and	Transfers and		Ending
FERC Plant Account	Reserve	Provision	Retirements	Removal	Other Credits	Adjustments	Loss/(Gain)	Reserve*
UTILITY								
General Plant								
389 LAND	—	—	—	—	—	—	—	—
390 STRUCTURES & IMPROVEMENTS	166,118	188,315	(703,592)	—	—	—	—	(349,160)
390.1 SOURCE CONTROL PLANT	194,325	16,985	—	—	—	—	—	211,310
391.1 OFFICE FURNITURE & EQUIPMEN	24,796	18,485	—	—	—	—	—	43,280
391.4 CUSTOMER INFORMATION SYSTEM	—	—	—	—	—	—	—	—
392 TRANSPORTATION EQUIPMENT	375,426	33,280	(66,532)	—	—	—	—	342,173
394 TOOLS AND EQUIPMENT	57,774	9,474	—	—	—	—	—	67,248
396 POWER OPERATED EQUIPMENT	86,817	5,382	(86,623)	—	—	—	—	5,577
397.1 MOBILE	4,817	2,830	—	—	—	—	—	7,647
397.3 TELEMETERING - OTHER	25,492	14,169	—	—	—	—	—	39,660
397.5 TELEPHONE EQUIPMENT	—	—	—	—	—	—	—	—
398.4 INSTALLED IN LEASED BUILDINGS	4,727	—	—	—	—	—	—	4,727
General Plant Subtotal	940,292	288,918	(856,747)	—	—	—	—	372,463
Washington Utility Property Grand Total*	132,230,926	9,140,653	(2,032,607)	(493,275)	—	—	—	138,845,697

TOTAL SUMMARY ALL UTILITY DEPRECIATION RESERVES 12/31/2021

UTILITY	
108010	(2,230,852)
108011	100,930,360
108012	329,871
108013	(12,303)
108014	—
108015	5,577
108100	—
108102	39,823,044
SUBTOTAL*	138,845,697
ADD:	
108001 REMOVAL WORK IN PROCESS	5,615,579
108702 WA METER/ERT's	107,146
TOTAL UTILITY DEPRECIATION*	133,122,972

* May not foot due to rounding.

Name of Respondent Northwest Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market of that were not transported through any interstate portion of the reporting pipeline.
7. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on Line 3 relate.
8. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
9. Indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. (b)	Total Amount of Dth (c)
1	NAME OF SYSTEM:		
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		8,435,369
4	Gas of Others Received for Gathering (Account 489.1)	303	N/A
5	Gas of Others Received for Transmission (Account 489.2)	305	N/A
6	Gas of Others Received for Distribution (Account 489.3) Transportation	301	1,941,030
7	Gas of Others Received for Contract Storage (Account 489.4)	306	N/A
8	Gas of Other Received for Production/Extraction/Processing (Account 490 and 491)		N/A
9	Exchanged Gas Received from Others (Account 806)	328	N/A
10	Gas Received as Imbalances (Account 806)	328	N/A
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	N/A
12	Other Gas Withdrawn from Storage (Explain)	512	—
13	Gas Received from Shippers as Compressor Station Fuel		—
14	Gas Received from Shippers as Lost and Unaccounted for		—
15	Other Receipts (Specify) LPG		—
16	Total Receipts (Total of lines 3 thru 14)		10,376,399
17	GAS DELIVERED		
18	Gas Sales (Accounts 480-495)		8,076,472
19	Deliveries of Gas Gathered for Others (Account 489.1)	303	N/A
20	Deliveries of Gas Transported for Others (Account 489.2)	305	N/A
21	Deliveries of Gas Distributed for Others (Account 489.3) Transportation	301	1,941,030
22	Deliveries of Contract Storage Gas (Account 489.4)	306	N/A
23	Gas of Other Delivered for Production/Extraction/Processing (Account 490 and 491)		N/A
24	Exchange Gas Delivered to Others (Account 806)	328	N/A
25	Gas Delivered as Imbalances (Account 806)	328	N/A
26	Deliveries of Gas to Others for Transportation (Account 858)	332	N/A
27	Other Gas Delivered to Storage (Explain)	512	—
28	Gas Used for Compressor Station Fuel	331	N/A
29	Other Deliveries (Specify): Unbilled	331	248,549
30	Total Deliveries (Total of lines 17 thru 27)		10,266,051
31	GAS LOSSES AND GAS UNACCOUNTED FOR		
32	Gas Losses and Gas Unaccounted For		110,348
33	TOTALS		
34	Total Deliveries, Gas Losses & Unaccounted for (Total of lines 30 and 32)		10,376,399

Name of Respondent Northwest Natural Gas Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report December 31, 2021
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EXECUTIVE COUNT BY CLASS AND TOTAL SALARIES BY CLASS

1. Pursuant to RCW 80.04.080, report below the number of employees by class (per company definition to be provided), and the total amount of salaries and wages paid each class

Line No.	Employee Class (a)	Number of Employees (b)	Total Salaries and Wages Paid Each Class ⁽¹⁾ (c)
1	Officers & Exempt	568	66,173,805
2	Bargaining Unit	604	53,371,062
3			
4			
5			
Total		1,172	119,544,867

⁽¹⁾ Salaries and wages do not include bonuses paid.

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