

UG-122010-SI

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December 27, 2012

David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RECEIVED
 FINANCIAL MANAGEMENT
 2012 DEC 31 AM 9:24
 STATE OF WASHINGTON
 UTIL. AND TRAVEL
 COMMISSION

Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for November 2012.

Please call or email me if you have any questions with respect to these materials.

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
November-12

	Oct-12	Change	Nov-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	478,659.13	(481,460.28)	(2,801.15)
186235 AMOR WA GREAT PROGRAM	(9,111.53)	448,246.04	439,134.51
186310 WA ENERGY EFFICIENCY	59,876.46	(48,761.31)	11,115.15
186312 WA - AUDIT RESIDENTI	1,954,054.68	(673,152.14)	1,280,902.54
186314 WA - LOW INCOME WEAT	96,458.15	(82,186.73)	14,271.42
186315 WA - WA - LIEE AMORT	(2,456.81)	80,439.01	77,982.20
186316 WA DSM AMORTIZATION	(18,182.85)	686,134.87	667,952.02
Subtotal 186xxx accounts	2,559,297.23	(70,740.54)	2,488,556.69
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(953,436.81)	(118,921.40)	(1,072,358.21)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,361,421.00)	1,332,416.00	(29,005.00)
191421 AMORT OF WACOG - WA	(191,775.34)	(1,253,267.18)	(1,445,042.52)
191430 DEMAND - ACCR WA	108,257.19	(317,040.54)	(208,783.35)
191431 AMORT OF DEMAND WA	36,444.32	180,197.68	216,642.00
Subtotal 191xxx accounts	(1,408,494.83)	(57,694.04)	(1,466,188.87)
TOTAL WASHINGTON DEFERRED ACCOUNTS	197,365.59	(247,355.98)	(49,990.39)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (6)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302012 (MMDDYYYY) (MMDDYYYY)	11302012 (MMDDYYYY) (MMDDYYYY)	USD	JE 29	AMORTIZATION

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text	Quantity (9+3)	Unit of Measure (3)
1	186232			S	7,079.34		INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H		7,079.34	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	27,880.93		AMORT 186233 Ind DSM		
4	186233			H		27,880.93	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H		13.29	INTEREST 186233 Ind DSM		
6	186233			S	13.29		INTEREST 186233 Ind DSM		
7	411000	83010	419-06205	H			C/M INT 186237 PUC Fee Ref		
8	186237			H			C/M INT 186237 PUC Fee Ref		
9	402000	81199	495-06064	S	95,087.92		AMORT 186271 Comm Decoup		
10	186271			H		95,087.92	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H		64.40	INTEREST 186271 Comm Decoup		
12	186271			S	64.40		INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	652,316.06		AMORT 186277 Res Decoup		
14	186277			H		652,316.06	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H		473.09	INTEREST 186277 Res Decoup		
16	186277			S	473.09		INTEREST 186277 Res Decoup		
17	186279			H		34.18	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	34.18		INTEREST 186279 EARNINGS TEST		
19	186279			S	7,063.25		AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H		7,063.25	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	4,590.29		AMORT 186286 CUB Fund		
22	186286			H		4,590.29	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	S	4.97		INTEREST 186286 CUB Fund		
24	186286			H		4.97	INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	772.53		AMORT 186288 NWIGU Intervener		
26	186288			H		772.53	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	S	2.32		INTEREST 186288 NWIGU Intervener		
28	186288			H		2.32	INTEREST 186288 NWIGU Intervener		
31	191401			S	628,013.57		AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H		628,013.57	AMORT 191401 OR WACOG		
33	191401			H		1,635.32	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	1,635.32		INTEREST 191401 OR WACOG		

37	540700	84020	805-02650	S	11,462.26	-	AMORT 191411 OR Demand
38	191411			H	-	11,462.26	AMORT 191411 OR Demand
39	411000	83010	419-06205	H	-	1,053.53	INTEREST 191411 OR Demand
40	191411			S	1,053.53	-	INTEREST 191411 OR Demand
41	186234			H	-	3.79	INT 186234 WA GREAT Deferral
42	411000	82299	419-06210	S	3.79	-	INT 186234 WA GREAT Deferral
43	186235			H	-	48.06	INTEREST 186235 WA GREAT
44	411000	83010	419-06210	S	48.06	-	INTEREST 186235 WA GREAT
45	186235			H	-	17,264.37	AMORT 186235 WA GREAT
46	402000	82299	495-06517	S	17,264.37	-	AMORT 186235 WA GREAT
47	186310			S	-	28.69	INT - WA ENERGY EFF 186310
48	411000	83010	419-06210	H	-	28.69	INT - WA ENERGY EFF 186310
49	186312			S	3,459.74	-	INT - WA EE R&C 186312
50	411000	83010	419-06210	H	-	3,459.74	INT - WA EE R&C 186312
51	186314			S	-	37.86	INT - 186314 WA-LIEE Deferral
52	411000	83010	419-06210	H	37.86	-	INT - 186314 WA-LIEE Deferral
53	186315			H	-	-	INTEREST 186315 WA-LIEE
54	411000	83010	419-06210	H	-	-	INTEREST 186315 WA-LIEE
55	186315			H	-	-	AMORT 186315 WA-LIEE
56	402000	82299	495-06516	H	-	-	AMORT 186315 WA-LIEE
57	402000	82299	495-06080	S	20,786.91	-	AMORT 186316 WA Amort EE
58	186316			H	-	20,786.91	AMORT 186316 WA Amort EE
59	411000	83010	419-06210	S	77.39	-	INTEREST 186316 WA Amort EE
60	186316			H	-	77.39	INTEREST 186316 WA Amort EE
61	191421			S	73,242.40	-	AMORT 191421 WA WACOG
62	541000	84020	805-02655	H	-	73,242.40	AMORT 191421 WA WACOG
63	411000	83010	419-06210	S	420.21	-	INTEREST 191421 WA WACOG
64	191421			H	-	420.21	INTEREST 191421 WA WACOG
69	191431			S	39,656.61	-	AMORT 191431 WA Demand
70	540700	84020	805-02655	H	-	39,656.61	AMORT 191431 WA Demand
71	411000	83010	419-06210	H	-	152.41	INT 191431 WA Demand
72	191431			S	152.41	-	INT 191431 WA Demand
Total					1,592,725.69	1,592,725.69	

Prepared by _____ Date _____
 Reviewed by _____ Date _____
 Posted by _____ Date _____
 Signature is N/A if the poster is the same as approver

R:\Accounting6 - Journal Entries\JE29\JE 29 Amortization NOV 2012 - OLD rates.xlsx\191421

Extract from the
2011-2012 PGA Filing - Washington: October Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235			
		Demand		Demand	R&C Energy	Pay Assist	Volumes		
		Deferral FIRM		Deferral INTERR	Efficiency	(GREAT)	Prior Month	Current Month	Total
		WACOG Deferral					Unbilled	Unbilled	
Schedule	Block	A	B	B	C	D	CIS		
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	6,260.60		6,260.60
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	1,523.30		1,523.30
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	1,830,775.20		1,830,775.20
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	656,470.90		656,470.90
3 JFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	23,606.30		23,606.30
27 (C27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	5,479.3		5,479.30
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	89,711.20	2000	91,711.20
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	52,415.90	935	53,350.90
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	13,049.00		13,049.00
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	10,405.5		10,405.50
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000			-
I41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			-
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		2,000	2,000.00
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		5,144	5,144.00
41C Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)			-
(C 41 IS)	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)			-
41I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)			-
(I 41 IS)	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)			-
42C Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)			-
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)			-
(C425F)	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)			-
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)			-
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)			-
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)			-
42I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	10,000.0	(10,000)	-
(I425F)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	20,000.0	(20,000)	-
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	19,058.0	(19,058)	-
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)			-
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)			-
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)			-
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000			-
C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000			-
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	10,000.0	(10,000)	14,932
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	2,692.0	(2,692)	7,199
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000			-
42 Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	20,000.0	(20,000)	10,000.00
C42SI	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	38,922.0	(40,000)	4,130
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	20,000.0	(21,381.0)	(1,381.00)
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	1,363.0	(1,363.0)	-
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)			-
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)			-
42I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)			-
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)			-
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)			-
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)			-
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)			-
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)			-
42C Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000			-
(C42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000			-
42I Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		20,000	20,000.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		40,000	40,000.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000		40,000	40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000		18,242	18,242.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000			-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000			-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000			-
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000			-
61 (161)		0.00000	0.00000	0.00000	0.00000	0.00000			-
Sources:							551,831.00	(259,060)	292,771.00
Temporaries Tab	Column B	Column C	Column C	Column E	Column F		3,383,563.20	(403,554)	164,582
									3,144,591.20

total OR & WA	40,124,541.20	total* wa	3,144,591.20
total per CIS	40,124,541.20	total* or	41,834,336.00
difference	0.00	total*	44,978,927.20
		*including unbilled	

act from the
1-2012 PGA Filing - Washington: October Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235 Low Income Bill	191421	191431	191431 Demand	186316	186235 Low Income
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WACOG Deferral	Demand Deferral FIRM	Deferral INTERR	R&C Energy Efficiency	Bill Pay Assist (GREAT)
Schedule	Block	A	B	B	C	D					
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	167.66	91.09	0.00	(88.78)	(72.69)
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	40.79	22.16	0.00	(16.48)	(13.50)
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	49,028.16	26,637.78	0.00	(15,030.66)	(12,302.81)
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	17,580.29	9,551.65	0.00	(4,798.80)	(3,925.70)
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	632.18	343.47	0.00	0.00	(125.11)
27 (C27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	146.74	79.72	0.00	(24.33)	(19.84)
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	2,456.03	1,334.40	0.00	(528.26)	(431.96)
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	1,428.74	776.26	0.00	(270.49)	(221.41)
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	349.45	189.86	0.00	0.00	(74.90)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	278.66	151.40	0.00	0.00	(52.65)
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	0.00	0.00	0.00	0.00	0.00
	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	0.00	0.00	0.00	0.00	0.00
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	267.80	0.00	50.80	(24.70)	(20.20)
	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	81.73	0.00	15.50	(6.74)	(5.52)
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	(36.98)	0.00	(7.02)	2.33	1.92
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	0.00	0.00	0.00	0.00	0.00
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)	0.00	0.00	0.00	0.00	0.00
42C Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42I Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
Sources:							Intentionally blank				
Temporaries Tab							72,421.25	39,177.79	59.28	(20,786.91)	(17,264.37)
							Switchers - WA				
										73,242.40	191421
										39,656.61	191431
							Commodity	(564.95)		(20,787)	186316
							Commodity	(293.74)		-	186315
							Commodity			(17,264)	186235
							Commodity			0	186316
								(858.69)			
							rate sensitive adj	0.95628	Annually		
							Commodity	821.15	191421		
							Demand	(357.95)			
							Demand	(80.77)			
							Demand				
								(438.72)			
							rate sensitive adj	0.95628	Annually		
							Demand	419.54	191431		

Company: Northwest Natural Gas Company
 State: WA
 Description: Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186234
 Program under Schedule J

Debit (Credit)

Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
20	Beginning Balance						0.00	
21	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
22	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
23	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
24	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
25	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
26	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
27	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
28	Aug-11	(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
29	Sep-11	(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
30	Oct-11	(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
31	Nov-11 old	(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
32	Nov-11 new	0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
33	Dec-11	7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
34	Jan-12	51,443.65		3.250%	84.35	51,528.00	56,951.96	
35	Feb-12	63,260.35		3.250%	239.91	63,500.26	120,452.22	
36	Mar-12	89,280.91		3.250%	447.13	89,728.04	210,180.26	
37	Apr-12	72,863.03		3.250%	667.91	73,530.94	283,711.20	
38	May-12	56,173.89		3.250%	844.45	57,018.34	340,729.54	
39	Jun-12	89,822.59		3.250%	1,044.44	90,867.03	431,596.57	
40	Jul-12	43,442.99		3.250%	1,227.74	44,670.73	476,267.30	
41	Aug-12	3,689.43		3.250%	1,294.89	4,984.32	481,251.62	
42	Sep-12	(3,753.71)		3.250%	1,298.31	(2,455.40)	478,796.22	
43	Oct-12	(1,431.89)		3.250%	1,294.80	(137.09)	478,659.13	
	Nov-12	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)	transfer to 186235 GREAT AMORT

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance						0.00	
21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
27	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
28	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
29	Sep-11	(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
30	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
31	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
32	Nov-11 new	(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral
33	Dec-11	(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
34	Jan-12	(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	
35	Feb-12	(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
36	Mar-12	(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	
37	Apr-12	(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73	
38	May-12	(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37	
39	Jun-12	(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74	
40	Jul-12	(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44	
41	Aug-12	(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95	
42	Sep-12	(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99	
43	Oct-12	(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)	
43	Nov-12	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
20	Beginning Balance							
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
33	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
34	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
35	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
36	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
37	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
38	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
39	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	
40	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26	
41	Aug-12	986.32		3.25%	154.21	1,140.53	57,586.79	
42	Sep-12	739.74		3.25%	156.97	896.71	58,483.50	
43	Oct-12	1,232.90		3.25%	160.06	1,392.96	59,876.46	
44	Nov-12	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15	transfer to 186316 Amort WA EE

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	0.00		3.25%	10.47	10.47	3,876.17	
22	Feb-11	0.00		3.25%	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		3.25%	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		3.25%	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		3.25%	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		3.25%	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		3.25%	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		3.25%	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		3.25%	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		3.25%	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		3.25%	1,784.44	1,784.44	660,654.65	
32	Nov-11 new	0.00	(3,865.70)	3.25%	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
33	Dec-11	0.00		3.25%	1,778.78	1,778.78	658,557.26	
34	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
35	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
36	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
37	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
38	May-12	0.00		3.25%	3,523.43	3,523.43	1,304,482.45	
39	Jun-12	0.00		3.25%	3,532.97	3,532.97	1,308,015.42	
40	Jul-12	0.00		3.25%	3,542.54	3,542.54	1,311,557.96	
41	Aug-12	0.00		3.25%	3,552.14	3,552.14	1,315,110.10	
42	Sep-12	0.00		3.25%	3,561.76	3,561.76	1,318,671.86	
43	Oct-12	630,957.00		3.25%	4,425.82	635,382.82	1,954,054.68	
44	Nov-12	0.00	(676,611.88)	3.25%	3,459.74	(673,152.14)	1,280,902.54	transfer to 186316 Amort WA EE

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest		Activity (f)	Balance (g)	Notes
				Rate (e2)	Interest (e1)			
1	Beginning Balance						0.00	
15	Jan-11	29,811.17		3.25%	40.37	29,851.54	29,851.54	
16	Feb-11	1,241.10		3.25%	82.53	1,323.63	31,175.17	
17	Mar-11	413.70		3.25%	84.99	498.69	31,673.86	
18	Apr-11	553.44		3.25%	86.53	639.97	32,313.83	
19	May-11	138.82		3.25%	87.70	226.52	32,540.35	
20	Jun-11	138.82		3.25%	88.32	227.14	32,767.49	
21	Jul-11	21,287.91		3.25%	117.57	21,405.48	54,172.97	
22	Aug-11	208.23		3.25%	147.00	355.23	54,528.20	
23	Sep-11	0.00		3.25%	147.68	147.68	54,675.88	
24	Oct-11	16,431.45		3.25%	170.33	16,601.78	71,277.66	
25	Nov-11 old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11 new	0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11	0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12	0.00		3.25%	218.10	218.10	80,745.92	
29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12	8,727.65		3.25%	231.69	8,959.34	90,143.23	
32	May-12	170.56		3.25%	244.37	414.93	90,558.16	
33	Jun-12	0.00		3.25%	245.26	245.26	90,803.42	
34	Jul-12	0.00		3.25%	245.93	245.93	91,049.35	
35	Aug-12	4,635.56		3.25%	252.87	4,888.43	95,937.78	
36	Sep-12	0.00		3.25%	259.83	259.83	96,197.61	
37	Oct-12	0.00		3.25%	260.54	260.54	96,458.15	
38	Nov-12	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42	transfer to 186315 WA-LIEE Amort

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization Amortization
 Account Number: 186315
 Program under Schedule I
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
14	Beginning Balance						0.00	
15	Jan-11	(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88	
16	Feb-11	(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41	
17	Mar-11	(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95	
18	Apr-11	(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07	
19	May-11	(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62	
20	Jun-11	(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59	
21	Jul-11	(2,105.81)		3.25%	19.61	(2,086.20)	6,208.39	
22	Aug-11	(1,740.78)		3.25%	14.46	(1,726.32)	4,482.07	
23	Sep-11	(1,795.46)		3.25%	9.71	(1,785.75)	2,696.32	
24	Oct-11	(2,392.10)		3.25%	4.06	(2,388.04)	308.28	
25	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
26	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)	
27	Dec-11	0.00		3.25%	0.00	0.00	(2,456.81)	
28	Jan-12	0.00		3.25%	0.00	0.00	(2,456.81)	
29	Feb-12	0.00		3.25%	0.00	0.00	(2,456.81)	
30	Mar-12	0.00		3.25%	0.00	0.00	(2,456.81)	
31	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)	
32	May-12	0.00		3.25%	0.00	0.00	(2,456.81)	
33	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)	
34	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)	
35	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)	
36	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)	
	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)	
	Nov-12	0.00		3.25%	0.00	0.00	(2,456.81)	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431
 Program under Schedule P
 Temp Increment under Schedule 203

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
20	Beginning Balance							
21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
30	Oct-11 Correction					(1,651,602.41)	(1,651,602.41)	
31	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
32	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
33	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
34	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
35	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA
36	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
37	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
38	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
39	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
40	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
41	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	
42	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)	
43	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)	
44	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33	
45	Nov-12	39,656.61		3.25%	152.41	39,809.02	76,253.35	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
22	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
23	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
24	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
25	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
26	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
27	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
28	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
29	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
30	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
32	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
33	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
34	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
35	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
36	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
37	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)	
	May-12	122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	transfer in from 191420 WA WACOG Deferral
38	Jun-12	3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)	(March 2012 balance)
39	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)	
40	Aug-12	59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)	
41	Sep-12	60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)	
42	Oct-12	77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)	
43	Nov-12	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)	

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302012 (MMDDYYYY)	11302012 (MMDDYYYY)	USD	JE 29-1	Deferral Transfers to Amortization

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	186288			S	8,593.29		Transfer NWIGU funding to Amort		
2	186278			H		8,593.29	Transfer NWIGU funding to Amort		
3	186286			S	57,500.00		Transfer CUB Funding to Amort		
4	186276			H		57,500.00	Transfer CUB Funding to Amort		
5	186286			S	48,507.00		Transfer CUB Funding to Amort		
6	186284			H		48,507.00	Transfer CUB Funding to Amort		
7	186233			S	2,005,105.36		Transfer OR Industrial DSM to Amort		
8	186232			H		2,005,105.36	Transfer OR Industrial DSM to Amort		
9	254303			S	733,191.72		Transfer Earnings Sharing to Amort		
10	186279			H		733,191.72	Transfer Earnings Sharing to Amort		
11	186401			S	257,795.04		Transfer residual SB408 and McBIT to 186279		
12	186279			H		234,128.88	Transfer residual SB408 and McBIT to 186279		
13	184301			H		23,666.16	Transfer residual SB408 and McBIT to 186279		
14	186277			S	15,672,015.21		Transfer OR Res Decoup to Amort		
15	186275			H		15,672,015.21	Transfer OR Res Decoup to Amort		
16	186271			S	2,013,237.74		Transfer OR Comm Decoup to Amort		
17	186270			H		2,013,237.74	Transfer OR Comm Decoup to Amort		
18	191401			H		7,971,926.00	Transfer OR WACOG to Amort		
19	191400			S	7,971,926.00		Transfer OR WACOG to Amort		
20	191411			H		1,792,770.35	Transfer to OR Demand Amort		
21	191417			H		47,815.97	Transfer to OR Demand Amort		
22	191450			S	721,087.42		Transfer to OR Demand Amort		
23	191410			S	1,119,498.90		Transfer to OR Demand Amort		
24	186316			S	726,388.20		Transfer WA Eng Effic to Amort		
25	186310			H		49,776.32	Transfer WA Eng Effic to Amort		
26	186312			H		676,611.88	Transfer WA Eng Effic to Amort		

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302012	11302012	USD	JE 29-1	Deferral Transfers to Amortization
		(MMDDYYYY)	(MMDDYYYY)			(Black) Do not change these cells (Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
27	186315			S	82,736.27		Transfer WA-LIEE to Amort		
28	186314			H		82,736.27	Transfer WA-LIEE to Amort		
29	186235			S	478,659.12		Transfer WA GREAT to Amort		
30	186234			H		478,659.12	Transfer WA GREAT to Amort		
31	191421			H		1,361,415.61	Transfer WA WACOG to Amort		
32	191420			S	1,361,415.61		Transfer WA WACOG to Amort		
33	191431			S	110,381.20		Transfer WA Demand to Amort		
34	191430			H		110,381.20	Transfer WA Demand to Amort		
Total					33,368,038.08	33,368,038.08			

Prepared by _____ Approved by _____

Date _____ Date _____

Document 100772285 Posted by _____

Date _____ Date _____

Signature is N/A if Poster is the same as Approver

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Admin
 Account Number: 186310
 Other Info: Program under Schedule G
 Temp Increment under Schedule 215

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	Activity	Balance	2010 Calendar Balance	2011 Calendar Balance	2012 Calendar Balance
(a)	(b)	(c)	(d)	(e)	(e1)	(e2)	(e3)	(e4)	(f)	(g)	(g1)	(g2)	(g3)	
Beginning Balance														
	Dec-10	6,250.00		9.73	3.25%	9.73			6,259.73	6,728.91	6,728.91			0.00
	Jan-11	2,205.00		21.21	3.25%	18.22	2.99		2,226.21	8,955.12	6,747.13	2,207.99		
	Feb-11	10,928.12		39.05	3.25%	18.27	20.78		10,967.17	19,922.29	6,765.40	13,156.89		
	Mar-11	19,429.00		80.27	3.25%	18.32	61.95		19,509.27	39,431.56	6,783.72	32,647.84		
	Apr-11	4,109.76		112.36	3.25%	18.37	93.99		4,222.12	43,653.68	6,802.09	36,851.59		
	May-11	1,397.28		120.12	3.25%	18.42	101.70		1,517.40	45,171.08	6,820.51	38,350.57		
	Jun-11	1,863.04		124.86	3.25%	18.47	106.39		1,987.90	47,158.98	6,838.98	40,320.00		
	Jul-11	1,863.04		130.25	3.25%	18.52	111.73		1,993.29	49,152.27	6,857.50	42,294.77		
	Aug-11	1,397.28		135.01	3.25%	18.57	116.44		1,532.29	50,684.56	6,876.07	43,808.49		
	Sep-11	698.64		138.22	3.25%	18.62	119.60		836.86	51,521.42	6,894.69	44,626.73		
	Oct-11	465.76		140.17	3.25%	18.67	121.50		605.93	52,127.35	6,913.36	45,213.99		
	Nov-11	1,863.04	(6,728.91)	125.48	3.25%		125.48		(4,740.39)	47,386.96		47,386.96		
	Dec-11	931.52		129.60	3.25%		129.60		1,061.12	48,448.08		48,448.08		0.00
	Jan-12	922.56		132.46	3.25%		131.21	1.25	1,055.02	49,503.10		48,579.29		923.81
	Feb-12	1,153.20		135.63	3.25%		131.57	4.06	1,288.83	50,791.93		48,710.86		2,081.07
	Mar-12	739.74		138.56	3.25%		131.93	6.63	878.30	51,670.23		48,842.79		2,827.44
	Apr-12	986.32		141.28	3.25%		132.28	9.00	1,127.60	52,797.83		48,975.07		3,822.76
	May-12	1,232.90		144.66	3.25%		132.64	12.02	1,377.56	54,175.39		49,107.71		5,067.68
	Jun-12	986.32		148.06	3.25%		133.00	15.06	1,134.38	55,309.77		49,240.71		6,069.06
	Jul-12	986.32		151.13	3.25%		133.36	17.77	1,137.45	56,447.22		49,374.07		7,073.15
	Aug-12	986.32		154.21	3.25%		133.72	20.49	1,140.53	57,587.75		49,507.79		8,079.96
	Sep-12	739.74		156.97	3.25%		134.08	22.89	896.71	58,484.46		49,641.87		8,842.59
	Oct-12	1,232.90		160.06	3.25%		134.45	25.61	1,392.96	59,877.42		49,776.32		10,101.10

History truncated for ease of viewing

Notes:

1 - Transferred Dec 2010 balance to account 186316 for amortization

Transfer to 186316

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency - Res & Comm
 Account Number: 186312
 Other Info: Program under Schedules G
 Temp Increment under Schedule 215

Debit (Credit)	Month/Year	Note	(b)	Accumulation	Transfers	(d)	Interest	(e)	Interest Rate	(e1)	2010 Calendar Interest	(e2)	2011 Calendar Interest	(e3)	2012 Calendar Interest	(e4)	Activity	(f)	Balance	(g)	2010 Calendar Balance	(g1)	2011 Calendar Balance	(g2)	2012 Calendar Balance	(g3)
Beginning Balance	Dec-10			0.00			10.47		3.25%		10.47						10.47		3,876.30		3,876.30					
	Jan-11			0.00			10.50		3.25%		10.50		0.00				10.50		3,886.80		3,886.80		0.00			
	Feb-11			0.00			10.53		3.25%		10.53		0.00				10.53		3,897.33		3,897.33		0.00			
	Mar-11			495,208.00			681.15		3.25%		10.56	670.59					495,889.15		499,786.48		3,907.89		495,878.59			
	Apr-11			146,936.00			1,552.56		3.25%		10.58	1,541.98					148,488.56		648,275.04		3,918.47		644,356.57			
	May-11			0.00			1,755.74		3.25%		10.61	1,745.13					1,755.74		650,030.78		3,929.08		646,101.70			
	Jun-11			0.00			1,760.50		3.25%		10.64	1,749.86					1,760.50		651,791.28		3,939.72		647,851.56			
	Jul-11			(11.00)			1,765.25		3.25%		10.67	1,754.58					1,754.25		653,545.53		3,950.39		649,595.14			
	Aug-11			0.00			1,770.02		3.25%		10.70	1,759.32					1,770.02		655,315.55		3,961.09		651,354.46			
	Sep-11			0.00			1,774.81		3.25%		10.73	1,764.08					1,774.81		657,090.36		3,971.82		653,118.54			
	Oct-11			0.00			1,779.62		3.25%		10.76	1,768.86					1,779.62		658,869.98		3,982.58		654,887.40			
	Nov-11			0.00		(3,865.70)	1,773.97		3.25%		10.76	1,773.97					(2,091.73)		656,778.25				656,778.25			
	Dec-11			0.00			1,778.77		3.25%			1,778.77					1,778.77		658,557.02				658,557.02			
	Jan-12			0.00			1,783.59		3.25%			1,783.59					1,783.59		660,340.61				660,340.61			
	Feb-12			630,957.00			2,642.84		3.25%			1,788.42					633,599.84		1,293,940.45				662,129.03			
	Mar-12			0.00			3,504.42		3.25%			1,793.27					3,504.42		1,297,444.87				663,922.30			
	Apr-12			0.00			3,513.91		3.25%			1,798.12					3,513.91		1,300,958.78				665,720.42			
	May-12			0.00			3,523.43		3.25%			1,802.99					3,523.43		1,304,482.21				667,523.41			
	Jun-12			0.00			3,532.97		3.25%			1,807.88					3,532.97		1,308,015.18				669,331.29			
	Jul-12			0.00			3,542.54		3.25%			1,812.77					3,542.54		1,311,557.72				671,144.06			
	Aug-12			0.00			3,552.14		3.25%			1,817.68					3,552.14		1,315,109.86				672,961.74			
	Sep-12			0.00			3,561.76		3.25%			1,822.60					3,561.76		1,318,671.62				674,784.34			
	Oct-12			630,957.00			4,425.82		3.25%			1,827.54					635,382.82		1,954,054.44				676,611.88			

History truncated for ease of viewing

Notes:

1 - Transferred Nov 2010 balance to account 186316 for amortization

Transfer to 186316

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington WA-LIEE
 Account Number: 186314
 Program under Schedule I
 Temp Increment under Schedule 230

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest	Interest	Rate	Calendar	Calendar	Calendar	Activity	Balance	Calendar	Calendar	Calendar	Balance	Calendar	Calendar	Calendar	Balance	Calendar
		(a)	(b)	(c)	(d)	(e)	(e)	(e1)	(e2)	(e3)	(f)	(g)	(g1)	(g2)								
		Dec-10		0.00	(166.16)	0.45	0.45	3.25%				(165.71)	0.68									
		Jan-11		29,811.17		40.37	40.37	3.25%	40.37			29,851.54	29,852.22	29,852.22								
		Feb-11		1,241.10		82.53	82.53	3.25%	82.53			1,323.63	31,175.85	31,175.85								
		Mar-11		413.70		84.99	84.99	3.25%	84.99			498.69	31,674.54	31,674.54								
		Apr-11		553.44		86.53	86.53	3.25%	86.53			639.97	32,314.51	32,314.51								
		May-11		138.82		87.71	87.71	3.25%	87.71			226.53	32,541.04	32,541.04								
		Jun-11		138.82		88.32	88.32	3.25%	88.32			227.14	32,768.18	32,768.18								
		Jul-11		21,287.91		117.57	117.57	3.25%	117.57			21,405.48	54,173.66	54,173.66								
		Aug-11		208.23		147.00	147.00	3.25%	147.00			355.23	54,528.89	54,528.89								
		Sep-11		0.00		147.68	147.68	3.25%	147.68			147.68	54,676.57	54,676.57								
		Oct-11		16,431.45		170.33	170.33	3.25%	170.33			16,601.78	71,278.35	71,278.35								
		Nov-11		8,827.65		205.00	205.00	3.25%	205.00			9,032.65	80,311.00	80,311.00								
		Dec-11		0.00		217.51	217.51	3.25%	217.51			217.51	80,528.51	80,528.51								
		Jan-12		0.00		218.10	218.10	3.25%	218.10	0.00		218.10	80,746.61	80,746.61								
		Feb-12		0.00		218.69	218.69	3.25%	218.69	0.00		218.69	80,965.30	80,965.30								
		Mar-12		0.00		219.28	219.28	3.25%	219.28	0.00		219.28	81,184.58	81,184.58								
		Apr-12		8,727.65		231.69	231.69	3.25%	219.87	11.82		8,959.34	90,143.92	81,404.45								
		May-12		170.56		244.37	244.37	3.25%	220.47	23.90		414.93	90,558.85	81,624.92								
		Jun-12		0.00		245.26	245.26	3.25%	221.07	24.19		245.26	90,804.11	81,845.99								
		Jul-12		0.00		245.93	245.93	3.25%	221.67	24.26		245.93	91,050.04	82,067.66								
		Aug-12		4,635.56		252.87	252.87	3.25%	222.27	30.60		4,888.43	95,938.47	82,289.93								
		Sep-12		0.00		259.83	259.83	3.25%	222.87	36.96		259.83	96,198.30	82,512.80								
		Oct-12		0.00		260.54	260.54	3.25%	223.47	37.07		260.54	96,458.84	82,736.27								

Transfer to 186315

History truncated for ease of viewing

Company: Northwest Natural Gas Company
State: Washington
Description: Washington Low Income Bill Pay Assistance (GREAT)
Account Number: 186234
Program under Schedule J
Temp Increment under Schedule 230

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance																																			
(a)	(b)	(c)	(d)	(e)	(e2)	(f)	(g)																																					
Beginning Balance																																												
Jan-11		81,793.20		161.53	3.25%	81,954.73	100,701.33																																					
Feb-11		108,960.00		420.28	3.25%	109,380.28	210,081.61																																					
Mar-11		144,069.60		764.07	3.25%	144,833.67	354,915.28																																					
Apr-11		147,837.74		1,161.43	3.25%	148,999.17	503,914.45																																					
May-11		0.00		1,364.77	3.25%	1,364.77	505,279.22																																					
Jun-11		(6,466.51)		1,359.71	3.25%	(5,106.80)	500,172.42																																					
Jul-11		(63,130.52)		1,955.54	3.25%	(61,174.98)	438,997.44																																					
Aug-11		(3,546.89)		1,184.15	3.25%	(2,362.74)	436,634.70																																					
Sep-11		(3,068.42)		1,178.40	3.25%	(1,890.02)	434,744.68																																					
Oct-11		(4,489.18)		1,171.35	3.25%	(3,317.83)	431,426.85																																					
Nov-11	1	(1,849.43)	(431,426.85)	(2.50)	3.25%	(433,278.78)	(1,851.93)																																					
Dec-11		7,280.92		4.84	3.25%	7,285.76	5,433.83																																					
Jan-12		51,443.65		84.38	3.25%	51,528.03	56,961.86																																					
Feb-12		63,260.35		239.94	3.25%	63,500.29	120,462.15																																					
Mar-12		89,280.91		447.15	3.25%	89,728.06	210,190.21																																					
Apr-12		72,863.03		667.93	3.25%	73,530.96	283,721.17																																					
May-12		56,173.89		844.48	3.25%	57,018.37	340,739.54																																					
Jun-12	2	89,822.59	(10.01)	1,044.44	3.25%	90,857.02	431,596.56																																					
Jul-12		43,442.99		1,227.74	3.25%	44,670.73	476,267.29																																					
Aug-12		3,689.43		1,294.89	3.25%	4,984.32	481,251.61																																					
Sep-12		(3,753.71)		1,298.31	3.25%	(2,455.40)	478,796.21																																					
Oct-12		(1,431.89)		1,294.80	3.25%	(137.09)	478,659.12																																					
							Transfer to 186235																																					
							GL	478,659.13																																				
							variance	(0.01)																																				

History truncated for ease of viewing
Note:
1 - Transferred October 2011 balance to account 186235 for amortization
2 - Transfer represents a balance true-up adjustment

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington WACOG Deferral
 Account Number: 191420
 Program under Schedule P
 Temp Increment under Schedule 203

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Monthly/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)												
Beginning Balance																			
59		Jan-11		(121,982.00)		3.25%	(1,136.00)	(123,117.97)	(481,463.97)										
60		Feb-11		(395,599.00)		3.25%	(1,840.00)	(397,438.97)	(878,902.94)										
61		Mar-11		(239,077.00)		3.25%	(2,704.00)	(241,780.97)	(1,120,683.90)										
62		Apr-11		(424,355.00)		3.25%	(3,610.00)	(427,964.97)	(1,548,648.87)										
63		May-11		(98,440.00)		3.25%	(4,328.00)	(102,767.97)	(1,651,416.84)										
64		Jun-11		(66,489.00)		3.25%	(4,563.00)	(71,051.97)	(1,722,468.81)										
65		Jul-11		(20,369.00)		3.25%	(4,693.00)	(25,061.97)	(1,747,530.77)										
66		Aug-11		(38,725.00)		3.25%	(4,785.00)	(43,509.97)	(1,791,040.74)										
67		Sep-11		(72,610.00)		3.25%	(4,949.00)	(77,558.97)	(1,868,599.71)										
68		Oct-11	1	(141,352.00)	3.00	3.25%	(5,252.00)	(146,600.97)	(2,015,200.68)										
69		Nov-11	2	(361,900.00)	2,015,200.68	3.25%	(490.00)	1,652,810.71	(362,389.97)										
70		Dec-11		(703,241.00)		3.25%	(1,934.00)	(705,174.97)	(1,067,564.94)										
71		Jan-12		(958,052.00)		3.25%	(4,189.00)	(962,240.97)	(2,029,805.90)										
72		Feb-12		(1,079,065.00)		3.25%	(6,959.00)	(1,086,023.97)	(3,115,829.87)										
73		Mar-12		(930,736.00)		3.25%	(9,699.00)	(940,434.97)	(4,056,264.84)										
74		Apr-12		(85,118.00)		3.25%	(11,101.00)	(96,218.97)	(4,152,483.81)										
75		May-12		(315,878.00)		3.25%	(11,674.00)	(327,551.97)	(4,480,035.77)										
76		Jun-12	3	(257,428.00)	4,061,107.00	3.25%	(1,483.00)	3,802,196.03	(677,839.74)										
77		Jul-12		(255,137.00)		3.25%	(2,181.00)	(257,317.97)	(935,157.71)										
78		Aug-12		11,783.00		3.25%	(2,517.00)	9,266.03	(925,891.68)										
79		Sep-12		(114,598.00)		3.25%	(2,663.00)	(117,260.97)	(1,043,152.64)										
80		Oct-12		(315,011.00)		3.25%	(3,252.00)	(318,262.97)	(1,361,415.61)										
81																			
82																			
83																			
84																			
85																			
86																			
86																			
86																			

History truncated for ease of viewing

GL (1,361,421.00) GL correction to
 variance 5.39 be made in Nov

Transfer to 191421

NOTES:

- 1 - Transfer represents a balance true-up adjustment
- 2 - Transfer Oct 2011 balance to account 191421 for amortization
- 3 - Transfer out represents an early WACOG refund to customers in June as approved by WUTC. The balance was transferred to account 191401 for amortization.

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Demand Accrual
 Account Number: 191430
 Program under Schedule P
 Temp Increment under Schedule 203

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33						
Debit	Credit		Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance																												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)																															
Beginning Balance																																						
Jan-11		(521,327.98)					3.25%	(2,585.00)	(523,912.95)	(1,217,591.03)																												
Feb-11		(460,274.33)					3.25%	(3,921.00)	(464,195.30)	(1,681,786.33)																												
Mar-11		(261,705.06)					3.25%	(4,909.00)	(266,614.03)	(1,948,400.35)																												
Apr-11		(62,256.26)					3.25%	(5,361.00)	(67,617.23)	(2,016,017.58)																												
May-11		212,614.84					3.25%	(5,172.00)	207,442.87	(1,808,574.71)																												
Jun-11		450,414.03					3.25%	(4,288.00)	446,126.06	(1,362,448.65)																												
Jul-11		491,780.98					3.25%	(3,024.00)	488,757.01	(873,691.63)																												
Aug-11		510,265.26					3.25%	(1,675.00)	508,590.29	(365,101.34)																												
Sep-11		479,605.52					3.25%	(339.00)	479,266.55	114,165.21																												
Oct-11	1	259,700.64				23.68	3.25%	661.00	260,385.35	374,550.56																												
Nov-11	2	(289,411.30)			(374,550.56)		3.25%	(392.00)	(664,353.86)	(289,803.30)																												
Dec-11		(622,541.17)					3.25%	(1,628.00)	(624,169.17)	(913,972.46)																												
Jan-12		(661,196.99)					3.25%	(3,371.00)	(664,567.99)	(1,578,540.46)																												
Feb-12		(396,922.53)					3.25%	(4,813.00)	(401,735.53)	(1,980,275.99)																												
Mar-12		(356,952.83)					3.25%	(5,847.00)	(362,799.83)	(2,343,075.82)																												
Apr-12		65,071.22					3.25%	(6,258.00)	58,813.22	(2,284,262.60)																												
May-12		331,092.04					3.25%	(5,738.00)	325,354.04	(1,958,908.55)																												
Jun-12		397,267.91					3.25%	(4,767.00)	392,500.91	(1,566,407.64)																												
Jul-12		430,704.50					3.25%	(3,659.00)	427,045.50	(1,139,362.14)																												
Aug-12		568,418.84					3.25%	(2,316.00)	566,102.84	(573,259.30)																												
Sep-12		460,015.78					3.25%	(930.00)	459,085.78	(114,173.52)																												
Oct-12		224,559.72					3.25%	(5.00)	224,554.72	110,381.20																												
											Transfer to 191431																											
											GL		108,257.19														GL correction to											
													variance		2,124.01														be made in Nov									

History truncated for ease of viewing

NOTES:
1 - Transfer represents a balance true-up adjustment.
2 - Transfer Oct 2011 balance to account 191431 for amortization.

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302012 (MMDDYYYY)	11302012 (MMDDYYYY)	USD	JE 29-2	AMORTIZATION

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	186232			H	-	-	INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	140,322.33	-	AMORT 186233 Ind DSM		
4	186233			H	-	140,322.33	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H	-	2,370.31	INTEREST 186233 Ind DSM		
6	186233			S	2,370.31	-	INTEREST 186233 Ind DSM		
7	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref		
8	186237			H	-	-	C/M INT 186237 PUC Fee Ref		
9	402000	81199	495-06064	S	62,185.93	-	AMORT 186271 Comm Decoup		
10	186271			H	-	62,185.93	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H	-	2,428.13	INTEREST 186271 Comm Decoup		
12	186271			S	2,428.13	-	INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	484,955.35	-	AMORT 186277 Res Decoup		
14	186277			H	-	484,955.35	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H	-	18,901.18	INTEREST 186277 Res Decoup		
16	186277			S	18,901.18	-	INTEREST 186277 Res Decoup		
17	186279			H	-	1,163.23	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	1,163.23	-	INTEREST 186279 EARNINGS TEST		
19	186279			S	35,487.40	-	AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H	-	35,487.40	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	3,482.24	-	AMORT 186286 CUB Fund		
22	186286			H	-	3,482.24	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H	-	127.72	INTEREST 186286 CUB Fund		
24	186286			S	127.72	-	INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	359.65	-	AMORT 186288 NWIGU Intervener		
26	186288			H	-	359.65	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H	-	10.31	INTEREST 186288 NWIGU Intervener		
28	186288			S	10.31	-	INTEREST 186288 NWIGU Intervener		
31	191401			S	262,061.02	-	AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H	-	262,061.02	AMORT 191401 OR WACOG		
33	191401			H	-	9,605.10	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	9,605.10	-	INTEREST 191401 OR WACOG		

37	540700	84020	805-02650	H	-	53,275.52	AMORT 191411 OR Demand
38	191411			S	53,275.52	-	AMORT 191411 OR Demand
39	411000	83010	419-06205	S	2,163.51	-	INTEREST 191411 OR Demand
40	191411			H	-	2,163.51	INTEREST 191411 OR Demand
41	186234			H	-	-	INT 186234 WA GREAT Deferral
42	411000	82299	419-06210	H	-	-	INT 186234 WA GREAT Deferral
43	186235			S	1,276.90	-	INTEREST 186235 WA GREAT
44	411000	83010	419-06210	H	-	1,276.90	INTEREST 186235 WA GREAT
45	186235			H	-	14,377.55	AMORT 186235 WA GREAT
46	402000	82299	495-06517	S	14,377.55	-	AMORT 186235 WA GREAT
47	186310			H	-	-	INT - WA ENERGY EFF 186310
48	411000	83010	419-06210	H	-	-	INT - WA ENERGY EFF 186310
49	186312			H	-	-	INT - WA EE R&C 186312
50	411000	83010	419-06210	H	-	-	INT - WA EE R&C 186312
51	186314			H	-	-	INT - 186314 WA-LIEE Deferral
52	411000	83010	419-06210	H	-	-	INT - 186314 WA-LIEE Deferral
53	186315			S	220.67	-	INTEREST 186315 WA-LIEE
54	411000	83010	419-06210	H	-	220.67	INTEREST 186315 WA-LIEE
55	186315			H	-	2,517.93	AMORT 186315 WA-LIEE
56	402000	82299	495-06516	S	2,517.93	-	AMORT 186315 WA-LIEE
57	402000	82299	495-06080	S	21,327.45	-	AMORT 186316 WA Amort EE
58	186316			H	-	21,327.45	AMORT 186316 WA Amort EE
59	411000	83010	419-06210	H	-	1,938.42	INTEREST 186316 WA Amort EE
60	186316			S	1,938.42	-	INTEREST 186316 WA Amort EE
61	191421			S	38,960.65	-	AMORT 191421 WA WACOG
62	541000	84020	805-02655	H	-	38,960.65	AMORT 191421 WA WACOG
63	411000	83010	419-06210	S	3,634.41	-	INTEREST 191421 WA WACOG
64	191421			H	-	3,634.41	INTEREST 191421 WA WACOG
69	191431			S	29,668.34	-	AMORT 191431 WA Demand
70	540700	84020	805-02655	H	-	29,668.34	AMORT 191431 WA Demand
71	411000	83010	419-06210	H	-	339.12	INT 191431 WA Demand
72	191431			S	339.12	-	INT 191431 WA Demand
73	254303			H	-	-	INTEREST 254303 EARNINGS TEST
74	411000	81199	419-06205	H	-	-	INTEREST 254303 EARNINGS TEST
					Total	1,193,170.37	1,193,170.37

Prepared by _____
Date _____

Reviewed by _____
Date _____

Posted by _____
Date _____
Signature is N/A if the poster is the same as approver

Document No. _____

R:\Accounting6_Journal Entries\JE29\JE 29 Amortization NOV 2012 - NEW rates.xlsx\191421

Extract from the
2012-2013 PGA Filing - Washington: October Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235	186315
		Demand Deferral	Demand Deferral	Demand Deferral	R&C Energy	LOW Income Bill	
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	B	C	D	E
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)
41C Firm Sales (C 41 FS)	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)
41C Interr Sales (C 41 IS)	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)
	Block 2	0.01732	0.00000	0.00476	(0.00684)	(0.00452)	(0.00079)
41I Firm Trans (I 41 IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41C Firm Trans (I 41 IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41I Firm Sales (I 41 IS)	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)
41I Interr Sales (I 41 IS)	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00452)	(0.00079)
42C Firm Sales (C42SF)	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)
	Block 4	0.01732	0.01363	0.00000	(0.00301)	(0.00193)	(0.00033)
	Block 5	0.01732	0.01363	0.00000	(0.00201)	(0.00128)	(0.00023)
	Block 6	0.01732	0.01363	0.00000	(0.00075)	(0.00048)	(0.00009)
42I Firm Sales (I42SF)	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)
42C Firm Trans (C42TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Firm Trans (I42TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42C Interr Sales (C42SI)	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)
	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)
	Block 5	0.01732	0.00000	0.00476	(0.00120)	(0.00077)	(0.00013)
	Block 6	0.01732	0.00000	0.00476	(0.00045)	(0.00029)	(0.00005)
42I Interr Sales (I42SI)	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00234)	(0.00041)
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)
	Block 3	0.01732	0.00000	0.00476	0.00000	(0.00161)	(0.00028)
	Block 4	0.01732	0.00000	0.00476	0.00000	(0.00129)	(0.00023)
	Block 5	0.01732	0.00000	0.00476	0.00000	(0.00086)	(0.00015)
	Block 6	0.01732	0.00000	0.00476	0.00000	(0.00033)	(0.00006)
42C Inter Trans (C42IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Inter Trans (I42IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

		Volumes		Total						
		Prior Month Unbilled	Current Month Unbilled							
CIS										
1R (R01)		3,538.80		3,538.80						
1C (C01)		1,841.70		1,841.70						
2R (R02)		1,332,017.90		1,332,017.90						
3 CFS (C03)		369,549.60		369,549.60						
3 IFS (I03)		16,959.90		16,959.90						
27 (C27)		4,439.6		4,439.6						
41C Firm Sales (C 41 FS)	Block 1	61,007.20		61,007.20						
	Block 2	63,880.70		63,880.70						
41C Interr Sales (C 41 IS)	Block 1	-		-						
	Block 2	-		-						
41I Firm Trans (I 41 IT)	Block 1	-		-						
	Block 2	-		-						
41C Firm Trans (I 41 IT)	Block 1	2,000.0		2,000.00						
	Block 2	2,348.0		2,348.00						
41I Firm Sales (I 41 IS)	Block 1	4,793.90		4,793.90						
	Block 2	6,562.20		6,562.20						
41I Interr Sales (I 41 IS)	Block 1	-		-						
	Block 2	-		-						
42C Firm Sales (C42SF)	Block 1	56,488.00		56,488.00						
	Block 2	31,622.00		31,622.00						
	Block 3	-		-						
	Block 4	-		-						
	Block 5	-		-						
	Block 6	-		-						
42I Firm Sales (I42SF)	Block 1	102,324.0		102,324.00						
	Block 2	61,060.0		61,060.00						
	Block 3	20,000.0		20,000.00						
	Block 4	2,135.0		2,135.00						
	Block 5	-		-						
	Block 6	-		-						
42C Firm Trans (C42TF)	Block 1	20,000.00		20,000.00						
	Block 2	25,638.00		25,638.00						
	Block 3	20,000.00		20,000.00						
	Block 4	18,250.00		18,250.00						
	Block 5	-		-						
	Block 6	-		-						
42I Firm Trans (I42TF)	Block 1	49,092.0		49,092.00						
	Block 2	46,220.0		46,220.00						
	Block 3	40,000.0		40,000.00						
	Block 4	110,000.0		110,000.00						
	Block 5	58,071.0		58,071.00						
	Block 6	-		-						
42C Interr Sales (C42SI)	Block 1	20,000.00		20,000.00						
	Block 2	40,000.00		40,000.00						
	Block 3	20,607.00		20,607.00						
	Block 4	3,377.00		3,377.00						
	Block 5	-		-						
	Block 6	-		-						
42I Interr Sales (I42SI)	Block 1	19,109.0		19,109.00						
	Block 2	8,377.0		8,377.00						
	Block 3	-		-						
	Block 4	-		-						
	Block 5	-		-						
	Block 6	-		-						
42C Inter Trans (C42IT)	Block 1	-		-						
	Block 2	-		-						
	Block 3	-		-						
	Block 4	-		-						
	Block 5	-		-						
	Block 6	-		-						
42I Inter Trans (I42IT)	Block 1	62,290.0		62,290.00						
	Block 2	89,468.0		89,468.00						
	Block 3	60,000.0		60,000.00						
	Block 4	341,328.0		341,328.00						
	Block 5	213,644.0		213,644.00						
	Block 6	-		-						
43 Firm Trans		-		-						
43 Interr Trans		-		-						
Intentionally blank		-		-						
Sources:										
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G				
							total per above			
							3,408,039.50	0	0	3,408,039.50

total OR & WA	42,727,251.30	total* wa	3,408,039.50
total per CIS	42,727,251.30	total* or	39,319,211.80
difference	0.00	total*	42,727,251.30
		*including unbilled	

act from the
2-2013 PGA Filing - Washington: October Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235	186315	191421	191431	191431	186316	186235	186315
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill		WACOG Deferral	Demand Deferral	Demand Deferral	R&C Energy	Low Income	
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	FIRM	INTERR	Efficiency	Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	B	C	D	E						
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)	61.29	48.22	0.00	(72.59)	(46.50)	(8.16)
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	31.89	25.10	0.00	(28.21)	(18.07)	(3.17)
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	23,068.19	18,151.39	0.00	(15,654.78)	(10,037.40)	(1,757.82)
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	6,399.95	5,035.85	0.00	(3,873.19)	(2,480.82)	(434.67)
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	293.72	231.11	0.00	0.00	(100.23)	(17.52)
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	76.89	60.50	0.00	(42.16)	(27.00)	(4.71)
41C Firm Sales (C 41 FS)	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	1,056.54	831.34	0.00	(497.64)	(319.12)	(56.01)
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	1,106.30	870.50	0.00	(459.38)	(294.44)	(51.31)
41C Interr Sales (C 41 IS)	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.01732	0.00000	0.00476	(0.00684)	(0.00452)	(0.00079)	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans (I 41 IF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans (I 41 IF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales (I 41 IS)	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	83.02	65.33	0.00	0.00	(25.08)	(4.40)
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	113.65	89.42	0.00	0.00	(30.25)	(5.27)
41I Interr Sales (I 41 IS)	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00452)	(0.00079)	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales (C 42 SF)	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)	978.27	769.76	0.00	(309.53)	(198.25)	(34.57)
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	547.64	430.91	0.00	(155.13)	(99.49)	(17.54)
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.01732	0.01363	0.00000	(0.00301)	(0.00193)	(0.00033)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.01732	0.01363	0.00000	(0.00201)	(0.00128)	(0.00023)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.01732	0.01363	0.00000	(0.00076)	(0.00048)	(0.00009)	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales (I 42 SF)	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)	1,772.07	1,394.37	0.00	0.00	(290.62)	(50.88)
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	1,057.45	832.06	0.00	0.00	(155.32)	(27.44)
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	346.36	272.54	0.00	0.00	(39.02)	(6.89)
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	36.97	29.09	0.00	0.00	(3.33)	(0.59)
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans (C 42 TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans (I 42 TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales (C 42 SI)	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)	346.36	0.00	95.25	(65.41)	(41.89)	(7.27)
	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	692.73	0.00	190.49	(117.05)	(74.97)	(13.01)
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	356.88	0.00	98.14	(46.31)	(29.56)	(5.12)
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	58.48	0.00	16.08	(6.07)	(3.88)	(0.68)
	Block 5	0.01732	0.00000	0.00476	(0.00120)	(0.00077)	(0.00013)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.01732	0.00000	0.00476	(0.00045)	(0.00029)	(0.00005)	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales (I 42 SI)	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00234)	(0.00041)	330.93	0.00	91.00	0.00	(44.77)	(7.86)
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	145.07	0.00	39.89	0.00	(17.54)	(3.04)
	Block 3	0.01732	0.00000	0.00476	0.00000	(0.00161)	(0.00028)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.01732	0.00000	0.00476	0.00000	(0.00129)	(0.00023)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.01732	0.00000	0.00476	0.00000	(0.00086)	(0.00015)	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.01732	0.00000	0.00476	0.00000	(0.00033)	(0.00006)	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans (C 42 TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans (I 42 TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00	0.00
Sources:								38,960.65	29,137.49	530.85	(21,327.45)	(14,377.55)	(2,517.93)
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G							

Switchers - WA	38,960.65	191421
Commodity	29,668.34	191431
Commodity	(21,327.45)	186316
Commodity	(14,377.55)	186235
Commodity	(2,517.93)	186315

rate sensitive adj 0.95628 Annually

Commodity 191421

Demand
Demand
Demand
Demand

rate sensitive adj 0.95628 Annually

Demand 191431

Company: Northwest Natural Gas Company
 State: WA
 Description: Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186234
 Program under Schedule J

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance						0.00	
21	Jan-11	81,793.20		3.25%	161.53	81,954.73	100,701.35	
22	Feb-11	108,960.00		3.25%	420.28	109,380.28	210,081.63	
23	Mar-11	144,069.60		3.25%	764.07	144,833.67	354,915.30	
24	Apr-11	147,837.74		3.25%	1,161.43	148,999.17	503,914.47	
25	May-11	0.00		3.25%	1,364.77	1,364.77	505,279.24	
26	Jun-11	(6,466.51)		3.25%	1,359.71	(5,106.80)	500,172.44	
27	Jul-11	(62,445.05)		3.25%	1,270.07	(61,174.98)	438,997.46	
28	Aug-11	(3,546.89)		3.25%	1,184.15	(2,362.74)	436,634.72	
29	Sep-11	(3,068.42)		3.25%	1,178.40	(1,890.02)	434,744.70	
30	Oct-11	(4,489.18)		3.25%	1,171.35	(3,317.83)	431,426.87	
31	Nov-11 old	(1,849.43)		3.25%	1,165.94	(683.49)	430,743.38	
32	Nov-11 new	0.00	(431,426.87)	3.25%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
33	Dec-11	7,280.92		3.25%	(5.02)	7,275.90	5,423.96	
34	Jan-12	51,443.65		3.25%	84.35	51,528.00	56,951.96	
35	Feb-12	63,260.35		3.25%	239.91	63,500.26	120,452.22	
36	Mar-12	89,280.91		3.25%	447.13	89,728.04	210,180.26	
37	Apr-12	72,863.03		3.25%	667.91	73,530.94	283,711.20	
38	May-12	56,173.89		3.25%	844.45	57,018.34	340,729.54	
39	Jun-12	89,822.59		3.25%	1,044.44	90,867.03	431,596.57	
40	Jul-12	43,442.99		3.25%	1,227.74	44,670.73	476,267.30	
41	Aug-12	3,689.43		3.25%	1,294.89	4,984.32	481,251.62	
42	Sep-12	(3,753.71)		3.25%	1,298.31	(2,455.40)	478,796.22	
43	Oct-12	(1,431.89)		3.25%	1,294.80	(137.09)	478,659.13	
44	Nov-12 old	(2,797.37)	(478,659.12)	3.25%	(3.79)	(481,460.28)	(2,801.15)	transfer to 186235 GREAT AMORT
	Nov-12 new	0.00		3.25%	0.00	0.00	(2,801.15)	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance						0.00	
21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
27	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
28	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
29	Sep-11	(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
30	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
31	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
32	Nov-11 new	(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral
33	Dec-11	(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
34	Jan-12	(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	
35	Feb-12	(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
36	Mar-12	(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	
37	Apr-12	(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73	
38	May-12	(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37	
39	Jun-12	(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74	
40	Jul-12	(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44	
41	Aug-12	(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95	
42	Sep-12	(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99	
43	Oct-12	(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)	
44	Nov-12 old	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)	
44	Nov-12 new	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51	transfer from 186234 GREAT Deferral

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
33	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
34	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
35	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
36	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
37	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
38	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
39	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	
40	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26	
41	Aug-12	986.32		3.25%	154.21	1,140.53	57,586.79	
42	Sep-12	739.74		3.25%	156.97	896.71	58,483.50	
43	Oct-12	1,232.90		3.25%	160.06	1,392.96	59,876.46	
44	Nov-12 old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15	transfer to 186316 Amort WA EE
	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
32	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
33	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
34	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
35	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
36	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
37	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
38	May-12	0.00		3.25%	3,523.43	3,523.43	1,304,482.45	
39	Jun-12	0.00		3.25%	3,532.97	3,532.97	1,308,015.42	
40	Jul-12	0.00		3.25%	3,542.54	3,542.54	1,311,557.96	
41	Aug-12	0.00		3.25%	3,552.14	3,552.14	1,315,110.10	
42	Sep-12	0.00		3.25%	3,561.76	3,561.76	1,318,671.86	
43	Oct-12	630,957.00		3.25%	4,425.82	635,382.82	1,954,054.68	
44	Nov-12 old	0.00	(676,611.88)	3.25%	3,459.74	(673,152.14)	1,280,902.54	transfer to 186316 Amort WA EE
	Nov-12 new	0.00		3.25%	0.00	0.00	1,280,902.54	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1	Beginning Balance						0.00	
15	Jan-11	29,811.17		3.25%	40.37	29,851.54	29,851.54	
16	Feb-11	1,241.10		3.25%	82.53	1,323.63	31,175.17	
17	Mar-11	413.70		3.25%	84.99	498.69	31,673.86	
18	Apr-11	553.44		3.25%	86.53	639.97	32,313.83	
19	May-11	138.82		3.25%	87.70	226.52	32,540.35	
20	Jun-11	138.82		3.25%	88.32	227.14	32,767.49	
21	Jul-11	21,287.91		3.25%	117.57	21,405.48	54,172.97	
22	Aug-11	208.23		3.25%	147.00	355.23	54,528.20	
23	Sep-11	0.00		3.25%	147.68	147.68	54,675.88	
24	Oct-11	16,431.45		3.25%	170.33	16,601.78	71,277.66	
25	Nov-11 old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11 new	0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11	0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12	0.00		3.25%	218.10	218.10	80,745.92	
29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12	8,727.65		3.25%	231.69	8,959.34	90,143.23	
32	May-12	170.56		3.25%	244.37	414.93	90,558.16	
33	Jun-12	0.00		3.25%	245.26	245.26	90,803.42	
34	Jul-12	0.00		3.25%	245.93	245.93	91,049.35	
35	Aug-12	4,635.56		3.25%	252.87	4,888.43	95,937.78	
36	Sep-12	0.00		3.25%	259.83	259.83	96,197.61	
37	Oct-12	0.00		3.25%	260.54	260.54	96,458.15	
38	Nov-12 old	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42	transfer to 186315 WA-LIEE Amort
39	Nov-12 new	0.00		3.25%	0.00	0.00	14,271.42	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort
 Account Number: 186316
 Program under Schedule G
 Temp Increment under Schedule 215

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
20 Jan-11		(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
21 Feb-11		(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
22 Mar-11		(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
23 Apr-11		(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
24 May-11		(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
25 Jun-11		(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
26 Jul-11		(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
27 Aug-11		(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
28 Sep-11		(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
29 Oct-11		(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
30 Nov-11 old		(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
31 Nov-11 new		(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
32 Dec-11		(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
33 Jan-12		(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
34 Feb-12		(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
35 Mar-12		(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
36 Apr-12		(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
37 May-12		(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
38 Jun-12		(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	
39 Jul-12		(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54	
40 Aug-12		(13,444.31)		3.25%	59.21	(13,385.10)	15,200.44	
41 Sep-12		(14,392.39)		3.25%	21.68	(14,370.71)	829.73	
42 Oct-12		(18,989.11)		3.25%	(23.47)	(19,012.58)	(18,182.85)	
43 Nov-12 old		(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)	
44 Nov-12 new		(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02	Transfers from 186310 & 186312

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431
 Program under Schedule P
 Temp Increment under Schedule 203

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
20	Beginning Balance							
21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
30	Oct-11 Correction						(1,651,602.41)	
31	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
32	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
33	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
34	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
35	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA
36	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
37	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
38	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
39	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
40	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
41	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	
42	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)	
43	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)	
44	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33	
45	Nov-12 old	39,656.61		3.25%	152.41	39,809.02	76,253.35	
46	Nov-12 new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01	transfer in from 191430 WA Demand Deferral

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20								
21								
22								
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44								
	Beginning Balance							
	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)	
	May-12	122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	
	Jun-12	3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)	transfer in from 191420 WA WACOG Deferral
	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)	(March 2012 balance)
	Aug-12	59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)	
	Sep-12	60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)	
	Oct-12	77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)	
	Nov-12 old	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)	
	Nov-12 new	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)	transfer in from 191420 WA WACOG Deferral