

UG-141344

CRISTAN KELLEY
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June 25, 2014

Steven V. King, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

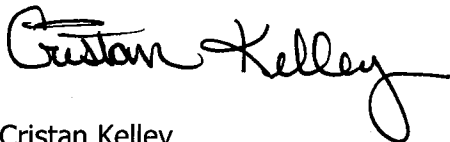
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. King:

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 May 2014.

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

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

2014 JUN 27 AM 8:17

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
May-14

	<u>Apr-14</u>	<u>Change</u>	<u>May-14</u>
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	183,429.76	7,856.74	191,286.50
186235 AMOR WA GREAT PROGRAM	73,596.92	(22,002.47)	51,594.45
186310 WA ENERGY EFFICIENCY	15,098.78	520.62	15,619.40
186312 WA - AUDIT RESIDENTI	1,857,313.43	5,030.22	1,862,343.65
186314 WA - LOW INCOME WEAT	108,297.84	1,544.50	109,842.34
186315 WA - WA - LIEE AMORT	1,248.93	(932.49)	316.44
186316 WA DSM AMORTIZATION	283,181.42	(75,074.31)	208,107.11
Subtotal 186xxx accounts	<u>2,522,167.08</u>	<u>(83,057.19)</u>	<u>2,439,109.89</u>
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(319,158.47)	(108,876.86)	(428,035.33)
254317 PROP SALE REFUNDS-WA	(58,033.75)	13,420.22	(44,613.53)
Subtotal 254xxx accounts	<u>(377,192.22)</u>	<u>(95,456.64)</u>	<u>(472,648.86)</u>
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	2,487,938.00	154,074.00	2,642,012.00
191421 AMORT OF WACOG - WA	(153,357.62)	44,229.88	(109,127.74)
191430 DEMAND - ACCR WA	(2,721,346.16)	393,384.46	(2,327,961.70)
191431 AMORT OF DEMAND WA	(540,573.16)	69,360.54	(471,212.62)
Subtotal 191xxx accounts	<u>(927,338.94)</u>	<u>661,048.88</u>	<u>(266,290.06)</u>
TOTAL WASHINGTON DEFERRED ACCOUNTS	<u><u>1,217,635.92</u></u>	<u><u>482,535.05</u></u>	<u><u>1,700,170.97</u></u>

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10/10/2014 10:00 AM

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	05312014 (MMDDYYYY)	05312014 (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	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	186232			S	6,662.74	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	6,662.74	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,503.42	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,503.42	INT RESERVE - 186231 Ind DSM				N
5	186274			S	10,246.06	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	10,246.06	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	138,893.36	-	AMORT 186233 Ind DSM				N
8	186233			H	-	138,893.36	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	573.97	INTEREST 186233 Ind DSM				N
10	186233			S	573.97	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
12	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	297,427.23	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	297,427.23	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	1,469.28	INTEREST 186271 Comm Decoup				N
16	186271			S	1,469.28	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	317,149.24	-	AMORT 186277 Res Decoup				N
18	186277			H	-	317,149.24	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	S	1,487.62	-	INTEREST 186277 Res Decoup				N
20	186277			H	-	1,487.62	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	5,734.14	-	AMORT 186286 CUB Fund				N
22	186286			H	-	5,734.14	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	16.25	INTEREST186286 CUB Fund				N
24	186286			S	16.25	-	INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	7,670.53	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	7,670.53	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	49.62	INTEREST186288 NWIGU Intervener				N
28	186288			S	49.62	-	INTEREST186288 NWIGU Intervener				N
29	191401			S	311,223.95	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	311,223.95	AMORT 191401 OR WACOG				N
31	191401			H	-	394.75	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	S	394.75	-	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	S	34,951.10	-	AMORT 186307 OR AMR				N
34	186307			H	-	34,951.10	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	142.34	INTEREST 186307 OR AMR				N
36	186307			S	142.34	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	S	269,528.23	-	AMORT 191031 Working Gas				N
38	191031			H	-	269,528.23	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	1,127.00	INTEREST 191031 Working Gas				N
40	191031			S	1,127.00	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	H	-	215,401.37	AMORT 254315 Property Sales				N
42	254315			S	215,401.37	-	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	855.75	-	INTEREST 254315 Property Sales				N
44	254315			H	-	855.75	INTEREST 254315 Property Sales				N
45	411000	83010	419-06205	S	3.11	-	INTEREST 254315 Property Sales				N
46	254315			H	-	3.11	INTEREST 254315 Property Sales				N
47	402000	81199	495-06295	H	-	69,747.49	AMORT 191442 Gas Reserves				N
48	191442			S	69,747.49	-	AMORT 191442 Gas Reserves				N

Extract from the
2013-2014 PGA Filing - Washington: October Filing

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		Summary of Amortization Rates						
		191421	191431	191431	186316	186235 Low Income BIII	186315	254317
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule	Block	A	B	C	D	E		
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314
3 JFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247
C41SF	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217
41C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.01426)	(0.00416)	(0.00017)	0.00251
C41SI	Block 2	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00221
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260
I41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244
I41SF	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215
41I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00416)	(0.00017)	0.00251
I41SI	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00015)	0.00221
42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00968)	(0.00274)	(0.00011)	0.00159
C42SF	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109
	Block 4	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00007)	0.00087
	Block 5	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00004)	0.00058
	Block 6	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00022
42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00140
I42SF	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077
	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00052
	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110
C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088
C42SI	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049
	Block 5	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00002)	0.00033
	Block 6	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00001)	0.00012
42I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00189)	(0.00008)	0.00109
I42SI	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098
	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00075
	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00060
	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00040
	Block 6	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100
C42TI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100
I42TI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004

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Sources:

Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G
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		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		10,722.70			10,722.70
1C (C01)		3,171.90			3,171.90
2R (R02)		2,477,214.80			2,477,214.80
3 CFS		886,673.00			886,673.00
3 IFS		45,134.90			45,134.90
27		14,121.3			14,121.30
41C Firm Sales	Block 1	171,402.00			171,402.00
C41SF	Block 2	79,742.60			79,742.60
41C Interr Sales	Block 1				-
C41SI	Block 2				-
41I Firm Trans	Block 1				-
I41TF	Block 2				-
41C Firm Trans	Block 1	4,000.0			4,000.00
C41TF	Block 2	3,425.0			3,425.00
41I Firm Sales	Block 1	17,896.80			17,896.80
I41SF	Block 2	10,989.30			10,989.30
41I Interr Sales	Block 1				-
I41SI	Block 2				-
42C Firm Sales	Block 1	31,485.00			31,485.00
C42SF	Block 2	876.00			876.00
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Firm Sales	Block 1	99,371.0	(10,000)		89,371.00
I42SF	Block 2	52,350.0	(3,981)		48,369.00
	Block 3	20,000.0			20,000.00
	Block 4	5,244.0			5,244.00
	Block 5				-
	Block 6				-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	40,358.00			40,358.00
	Block 3	20,000.00			20,000.00
	Block 4	6,653.00			6,653.00
	Block 5				-
	Block 6				-
42I Firm Trans	Block 1	70,559.0	(10,000)		60,559.00
I42TF	Block 2	48,648.0	(1,679)		46,969.00
	Block 3	40,000.0			40,000.00
	Block 4	102,654.0			102,654.00
	Block 5				-
	Block 6				-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	39,595.00			39,595.00
	Block 3	10,795.00			10,795.00
	Block 4				-
	Block 5				-
	Block 6				-
42I Interr Sales	Block 1	10,171.0			10,171.00
I42SI	Block 2	9,280.0			9,280.00
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42C Inter Trans	Block 1				-
C42TI	Block 2				-
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Inter Trans	Block 1	70,618.0			70,618.00
I42TI	Block 2	116,504.0			116,504.00
	Block 3	90,196.0			90,196.00
	Block 4	249,505.0			249,505.00
	Block 5	156,370.0			156,370.00
	Block 6				-
43 Firm Trans					-
43 Interr Trans					-
Intentionally blank		315,004.00			315,004.00
Sources:	total per above	5,380,730.30	(25,660)	0	5,355,070.30

Temporaries Tab

total OR & WA	74,323,609.90	total* wa	5,355,070.30
total per CIS	74,323,609.90	total* or	68,774,800.60
difference	0.00	total*	74,129,870.90
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY	
Internal Order.	Cost Center
908-07307	11529
908-07203	11529
908-07603	11529

Amortization

		191421	191431	191431	186316	186235	186315	254317	
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Property Sales	
Schedule	Block								
1R (R01)		119.05	191.65	0.00	(384.73)	(109.00)	(4.61)	63.06	
1C (C01)		35.22	56.69	0.00	(89.81)	(25.45)	(1.06)	14.71	
2R (R02)		27,503.06	44,274.95	0.00	(53,726.90)	(15,208.41)	(639.61)	8,788.66	
3 CFS		9,844.21	15,847.39	0.00	(17,009.03)	(4,816.12)	(203.50)	2,781.14	
3 IFS		501.11	806.69	0.00	0.00	(217.97)	(9.06)	126.03	
27		156.78	252.39	0.00	(239.02)	(67.79)	(2.84)	39.16	
41C Firm Sales	Block 1	1,902.98	3,063.45	0.00	(2,581.56)	(731.03)	(31.14)	422.88	
	C41SF	Block 2	885.34	1,425.23	0.00	(1,057.67)	(299.69)	(12.96)	173.10
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	C41SI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	I41TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	10.40	
	C41TF	Block 2	0.00	0.00	0.00	0.00	0.00	7.86	
41I Firm Sales	Block 1	198.70	319.87	0.00	0.00	(75.47)	(3.25)	43.64	
	I41SF	Block 2	122.01	196.41	0.00	0.00	(40.88)	(1.68)	23.64
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	I41SI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	
42C Firm Sales	Block 1	349.56	562.73	0.00	(304.70)	(86.41)	(3.61)	49.98	
	C42SF	Block 2	9.73	15.66	0.00	(7.59)	(2.15)	(0.09)	1.24
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Firm Sales	Block 1	992.23	1,597.32	0.00	0.00	(216.22)	(9.40)	124.78	
	I42SF	Block 2	537.01	864.49	0.00	0.00	(104.53)	(4.63)	60.59
	Block 3	222.05	357.46	0.00	0.00	(33.28)	(1.34)	19.13	
	Block 4	58.22	93.73	0.00	0.00	(6.97)	(0.30)	4.01	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	32.99	
	C42TF	Block 2	0.00	0.00	0.00	0.00	0.00	39.75	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	15.11	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	4.01	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	66.60	
	I42TF	Block 2	0.00	0.00	0.00	0.00	0.00	46.26	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	30.22	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	61.84	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Interr Sales	Block 1	222.05	0.00	124.89	(107.49)	(30.41)	(1.34)	17.60	
	C42SI	Block 2	439.60	0.00	247.25	(190.46)	(53.77)	(2.27)	31.05
	Block 3	119.85	0.00	67.41	(39.74)	(11.25)	(0.52)	6.50	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Interr Sales	Block 1	112.92	0.00	63.51	0.00	(19.26)	(0.78)	11.09	
	I42SI	Block 2	103.03	0.00	57.95	(15.71)	(0.62)	9.05	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	C42TI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	70.91	
	I42TI	Block 2	0.00	0.00	0.00	0.00	0.00	104.73	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	62.10	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	138.39	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	56.82	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Intentionally blank									
Sources:		44,434.71	69,926.11	561.01	(75,738.70)	(22,171.77)	(934.61)	13,559.03	

Temporaries Tab

Switchers - WA		44,584.85	191421
Commodity	(157.00)	70,728.81	191431
Commodity		(75,738.70)	186316
Commodity		(22,171.77)	186235
Commodity		(934.61)	186315
Commodity		13,559.03	254317
	(157.00)		

0.95628 Annually

150.14 **191421**

Demand	(252.74)
Demand	
Demand	
Demand	
	(252.74)

rate sensitive adj 0.95628 Annually

Demand 241.69 **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 (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance							0.00
44	Nov-12	OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
45	Nov-12	NEW	0.00		3.250%	0.00	0.00	(2,801.15)
46	Dec-12		3,335.42		3.250%	(3.07)	3,332.35	531.20
47	Jan-13		34,764.72		3.250%	48.52	34,813.24	35,344.44
48	Feb-13		58,993.41		3.250%	175.61	59,169.02	94,513.46
49	Mar-13		59,322.05		3.250%	336.31	59,658.36	154,171.82
50	Apr-13		9,902.22		3.250%	430.96	10,333.18	164,505.00
51	May-13		54,656.99		3.250%	519.55	55,176.54	219,681.54
52	Jun-13		134,140.37		3.250%	776.62	134,916.99	354,598.53
53	Jul-13		36,594.03		3.250%	1,009.93	37,603.96	392,202.49
54	Aug-13		(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
55	Sep-13		(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
56	Oct-13		(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
57	Nov-13	OLD	(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
58	Nov-13	NEW	0.00		3.250%	0.00	0.00	(2,617.23)
59	Dec-13		2,257.55		3.250%	(4.03)	2,253.52	(363.71)
60	Jan-14		34,960.67		3.250%	46.36	35,007.03	34,643.32
61	Feb-14		30,085.05		3.250%	134.57	30,219.62	64,862.94
62	Mar-14		68,732.74		3.250%	268.75	69,001.49	133,864.43
63	Apr-14		49,136.24		3.250%	429.09	49,565.33	183,429.76
64	May-14		7,350.00		3.250%	506.74	7,856.74	191,286.50
65								
66	History truncated for ease of viewing							

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
41	Nov-12	OLD	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
42	Nov-12	NEW	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
43	Dec-12		(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
44	Jan-13		(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
45	Feb-13		(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
46	Mar-13		(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
47	Apr-13		(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
48	May-13		(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
49	Jun-13		(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
50	Jul-13		(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
51	Aug-13		(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
52	Sep-13		(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
53	Oct-13		(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
54	Nov-13	OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
55	Nov-13	NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
56	Dec-13		(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
57	Jan-14		(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18
58	Feb-14		(66,915.86)		3.25%	507.46	(66,408.40)	154,420.78
59	Mar-14		(47,979.74)		3.25%	353.25	(47,626.49)	106,794.29
60	Apr-14		(33,441.32)		3.25%	243.95	(33,197.37)	73,596.92
61	May-14		(22,171.77)		3.25%	169.30	(22,002.47)	51,594.45
62								
63	History truncated for ease of viewing							

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
45	Nov-12	old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15
46	Nov-12	new	0.00		3.25%	0.00	0.00	11,115.15
47	Dec-12		986.32		3.25%	31.44	1,017.76	12,132.91
48	Jan-13		974.52		3.25%	34.18	1,008.70	13,141.61
49	Feb-13		976.88		3.25%	36.91	1,013.79	14,155.40
50	Mar-13		732.66		3.25%	39.33	771.99	14,927.39
51	Apr-13		1,251.30		3.25%	42.12	1,293.42	16,220.81
52	May-13		1,001.04		3.25%	45.29	1,046.33	17,267.14
53	Jun-13		1,001.04		3.25%	48.12	1,049.16	18,316.30
54	Jul-13		1,251.30		3.25%	51.30	1,302.60	19,618.90
55	Aug-13		500.52		3.25%	53.81	554.33	20,173.23
56	Sep-13		1,001.04		3.25%	55.99	1,057.03	21,230.26
57	Oct-13		1,001.04		3.25%	58.85	1,059.89	22,290.15
58	Nov-13	OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
59	Nov-13	NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
60	Dec-13		1,001.04		3.25%	29.39	1,030.43	11,382.83
61	Jan-14		947.84		3.25%	32.11	979.95	12,362.78
62	Feb-14		947.84		3.25%	34.77	982.61	13,345.39
63	Mar-14		718.62		3.25%	37.12	755.74	14,101.13
64	Apr-14		958.16		3.25%	39.49	997.65	15,098.78
65	May-14		479.08		3.25%	41.54	520.62	15,619.40
66								
67	History truncated for ease of viewing							

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	Accumulation	Transfers	Interest	Interest Rate	2013 Calendar Interest	2014 Calendar Interest	Activity	Balance	2013 Calendar Balance	2014 Calendar Balance	
1	Beginning Balance											
44	Jan-13	0.00		3,478.51	3.25%	0.00		3,478.51	1,287,850.15	-		
45	Feb-13	0.00		3,487.93	3.25%	0.00		3,487.93	1,291,338.08	-		
46	Mar-13	645,551.00		4,371.56	3.25%	874.19		649,922.56	1,941,260.64	646,425.19		
47	Apr-13	0.00		5,257.58	3.25%	1,750.73		5,257.58	1,946,518.22	648,175.92		
48	May-13	0.00		5,271.82	3.25%	1,755.48		5,271.82	1,951,790.04	649,931.40		
49	Jun-13	0.00		5,286.10	3.25%	1,760.23		5,286.10	1,957,076.14	651,691.63		
50	Jul-13	0.00		5,300.41	3.25%	1,764.99		5,300.41	1,962,376.55	653,456.62		
51	Aug-13	0.00		5,314.77	3.25%	1,769.78		5,314.77	1,967,691.32	655,226.40		
52	Sep-13	0.00		5,329.16	3.25%	1,774.57		5,329.16	1,973,020.48	657,000.97		
53	Oct-13	645,551.00		6,217.78	3.25%	2,653.56		651,768.78	2,624,789.26	1,305,205.53		
54	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93		(1,316,048.80)	1,308,740.46	1,308,740.46		
56	Dec-13	0.00		3,544.51	3.25%	3,544.51		3,544.51	1,312,284.97	1,312,284.97		
57	Jan-14	0.00		3,554.11	3.25%	3,554.11	0.00	3,554.11	1,315,839.08	1,315,839.08	-	
58	Feb-14	527,177.00		4,277.62	3.25%	3,563.73	713.89	531,454.62	1,847,293.70	1,319,402.81	527,890.89	
59	Mar-14	0.00		5,003.09	3.25%	3,573.38	1,429.71	5,003.09	1,852,296.79	1,322,976.19	529,320.60	
60	Apr-14	0.00		5,016.64	3.25%	3,583.06	1,433.58	5,016.64	1,857,313.43	1,326,559.25	530,754.18	
61	May-14	0.00		5,030.22	3.25%	3,592.76	1,437.46	5,030.22	1,862,343.65	1,330,152.01	532,191.64	
69												
70	History truncated for ease of viewing											

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

Debit (Credit)							
Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance						0.00
38	Nov-12 OLD	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42
39	Nov-12 NEW	0.00		3.25%	0.00	0.00	14,271.42
40	Dec-12	511.68		3.25%	39.34	551.02	14,822.44
41	Jan-13	2,814.60		3.25%	43.96	2,858.56	17,681.00
42	Feb-13	84.46		3.25%	48.00	132.46	17,813.46
43	Mar-13	591.22		3.25%	49.05	640.27	18,453.73
44	Apr-13	5,923.35		3.25%	58.00	5,981.35	24,435.08
45	May-13	85.99		3.25%	66.29	152.28	24,587.36
46	Jun-13	85.99		3.25%	66.71	152.70	24,740.06
47	Jul-13	27,391.93		3.25%	104.10	27,496.03	52,236.09
48	Aug-13	4,808.96		3.25%	147.98	4,956.94	57,193.03
49	Sep-13	368.82		3.25%	155.40	524.22	57,717.25
50	Oct-13	171.98		3.25%	156.55	328.53	58,045.78
51	Nov-13 OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52	Nov-13 NEW	0.00		3.25%	0.00	0.00	43,449.59
53	Dec-13	28,483.91		3.25%	156.25	28,640.16	72,089.75
54	Jan-14	81.42		3.25%	195.35	276.77	72,366.52
55	Feb-14	17,626.85		3.25%	219.86	17,846.71	90,213.23
56	Mar-14	333.20		3.25%	244.78	577.98	90,791.21
57	Apr-14	17,237.39		3.25%	269.24	17,506.63	108,297.84
58	May-14	1,249.50		3.25%	295.00	1,544.50	109,842.34
59							
60	History truncated for ease of viewing						

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	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance							
27	Nov-12	OLD	0.00		3.25%	0.00	0.00	(2,456.81)
28	Nov-12	NEW	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
29	Dec-12		(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
30	Jan-13		(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
31	Feb-13		(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
32	Mar-13		(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
33	Apr-13		(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
34	May-13		(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
35	Jun-13		(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
36	Jul-13		(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
37	Aug-13		(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
38	Sep-13		(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
39	Oct-13		(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
40	Nov-13	OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
41	Nov-13	NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
42	Dec-13		(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
43	Jan-14		(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98
44	Feb-14		(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40
45	Mar-14		(2,022.14)		3.25%	9.90	(2,012.24)	2,653.16
46	Apr-14		(1,409.51)		3.25%	5.28	(1,404.23)	1,248.93
47	May-14		(934.61)		3.25%	2.12	(932.49)	316.44
48								
49	History truncated for ease of viewing							

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 (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance							
44	Nov-12	OLD	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
45	Nov-12	NEW	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
46	Dec-12		(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
47	Jan-13		(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
48	Feb-13		(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13		(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
50	Apr-13		(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
51	May-13		(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13		(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
53	Jul-13		(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
54	Aug-13		(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
55	Sep-13		(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
56	Oct-13		(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
57	Nov-13	OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
58	Nov-13	NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
59	Dec-13		(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03
60	Jan-14		(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36
61	Feb-14		(232,258.92)		3.25%	1,831.60	(230,427.32)	561,986.04
62	Mar-14		(165,895.08)		3.25%	1,297.40	(164,597.68)	397,388.36
63	Apr-14		(115,127.30)		3.25%	920.36	(114,206.94)	283,181.42
64	May-14		(75,738.70)		3.25%	664.39	(75,074.31)	208,107.11
65								
66	History truncated for ease of viewing							

Company: Northwest Natural Gas Company
 State: Washington
 Description: Property Sales Amort. - WA
 Account Number: 254317

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
2	Nov-13		8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(226,573.88)
3	Dec-13		39,234		3.25%	(560.51)	38,673.69	(187,900.19)
4	Jan-14		42,958		3.25%	(450.72)	42,507.09	(145,393.10)
5	Feb-14		39,422		3.25%	(340.39)	39,081.47	(106,311.63)
6	Mar-14		28,554		3.25%	(249.26)	28,304.58	(78,007.05)
7	Apr-14		20,157		3.25%	(183.97)	19,973.30	(58,033.75)
8	May-14		13,559		3.25%	(138.81)	13,420.22	(44,613.53)

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
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
45	Nov-12	OLD	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
46	Nov-12	NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
47	Dec-12		150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
48	Jan-13		224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
49	Feb-13		181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
50	Mar-13		143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
51	Apr-13		103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
52	May-13		71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
53	Jun-13		56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
54	Jul-13		42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)
55	Aug-13		37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
56	Sep-13		37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
57	Oct-13		67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)
58	Nov-13	OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
59	Nov-13	NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
60	Dec-13		129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)
61	Jan-14		142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)
62	Feb-14		130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)
63	Mar-14		94,393.38		3.25%	(719.58)	93,673.80	(219,214.61)
64	Apr-14		66,360.83		3.25%	(503.84)	65,856.99	(153,357.62)
65	May-14		44,584.85		3.25%	(354.97)	44,229.88	(109,127.74)

66

67 History truncated for ease of viewing

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	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
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
47	Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
48	Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
49	Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
50	Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
51	Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
52	May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
53	Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
54	Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
55	Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
56	Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
57	Oct-13		50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
58	Nov-13	OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
59	Nov-13	NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
60	Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16
61	Jan-14		227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)
62	Feb-14		208,971.25		3.25%	(2,424.99)	206,546.26	(793,322.08)
63	Mar-14		150,621.05		3.25%	(1,944.61)	148,676.44	(644,645.64)
64	Apr-14		105,675.31		3.25%	(1,602.81)	104,072.50	(540,573.13)
65	May-14		70,728.81		3.25%	(1,368.27)	69,360.54	(471,212.59)
66								
67	History truncated for ease of viewing							

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	05312014 <small>(MMDDYYYY)</small>	05312014 <small>(MMDDYYYY)</small>	USD	JE 28	PGA Deferral Adj

(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	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	H	-	1,340,353.00	OR WACOG PGA Activity				N
2	191400			S	1,340,353.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	640.00	-	OR WACOG PGA Activity				N
4	191400			H	-	640.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	548,550.93	-	OR DEM PGA Activity				N
6	191410			H	-	548,550.93	OR DEM PGA Activity				N
11	540100	84020	805-02885	H	-	1,002,149.13	OR DEM DEF Collected				N
12	191450			S	1,002,149.13	-	OR DEM DEF Collected				N
7	411000	83010	419-06205	H	-	87,514.00	OR PGA Interest				N
8	191400			S	112,963.00	-	OR WACOG Interest				N
9	191410			H	-	10,011.00	OR DEM Incr. Interest				N
10	191450			H	-	15,438.00	OR DEM Coll. Interest				N
13	540200	84020	805-02950	H	-	147,143.00	WA WACOG PGA Activity				N
14	191420			S	147,143.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	400,212.46	WA DEM PGA Activity				N
16	191430			S	400,212.46	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	H	-	103.00	WA PGA Interest				N
18	191420			S	6,931.00	-	WA WACOG Interest				N
19	191430			H	-	6,828.00	WA DEM Interest				N
20	411000	83010	419-06206	S	26,185.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	26,185.00	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	-	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N

Total 3,585,127.52 3,585,127.52

Prepared by _____

Date _____

Approved by _____

Posted by _____

Document No. _____

Date _____

Date _____

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

Document No. _____ (reversal is needed)
Posting Date _____ (reversal is needed)

Posted by _____

Date _____

Oregon Storage Cut Off Adjustment:

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
88 "ORPGA" Proforma Commodity Rate	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595
89 "ORPGA" Winter Proforma Cdity Rate	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637
90 "Collections" Winter Commodity Rate	\$ 665,653	\$ 791,141	\$ 745,086	\$ 692,577	\$ 685,153	\$ 1,336	\$ 845	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 29,943,553	\$ 45,709,888	\$ 42,758,311	\$ 38,476,806	\$ 24,819,769	\$ 20,226,518	\$ 11,008,431	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 30,609,207	\$ 46,501,029	\$ 43,503,397	\$ 39,169,382	\$ 25,504,923	\$ 20,227,854	\$ 11,009,277	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 30,626,986.63	\$ 46,528,040.02	\$ 43,528,666.95	\$ 39,192,134.77	\$ 25,519,737.60	\$ 20,239,603.91	\$ 11,015,671.70	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 30,609,206.72	\$ 46,501,028.92	\$ 43,503,397.09	\$ 39,169,382.43	\$ 25,504,922.69	\$ 20,227,853.93	\$ 11,009,276.61	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 17,779.91	\$ 27,011.10	\$ 25,269.86	\$ 22,752.34	\$ 14,814.91	\$ 11,749.98	\$ 6,395.08	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dftrl. (Collection vs Calculated)	\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,481.00	\$ 1,175.00	\$ 640.00	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,481.00	\$ 1,175.00						
98 Net to Book (191400)							640					

99 Entry 191400.....
 100 Entry 805-02890.....

(640.00)
640.00

DEMAND CHARGES
2013 - 14 Tracker year
Oregon Demand charge deferral

Line No.	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
ACTUAL DEMAND CHARGES:													
US Transmission Co.:													
47	Williams (NWPL)	8,032,178.94	7,839,920.02	7,994,077.85	7,956,244.71	7,383,884.47	7,909,782.14	7,435,093.46	7,581,647.84				
48	TrnsCan(Gas Trans. NW)												
49	Temporary Capacity												
50	KB Pipeline		18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19				
CN Transmission Co.:													
51	TransCanada (NOVA)												
52	TransCanada (ANG)												
53	Duke En (WC)T-South												
54	Coral En T-South												
55	Terasen Gas (SC)												
56	PPA/TMV Demand		(13,601.46)	(21,859.82)	(17,179.71)	(46,032.33)	(16,134.13)	(5,750.49)	(127,535.81)				
57	Tenasks Virtual												
58	Total Charges	8,032,178.94	\$ 7,845,006.75 ok	\$ 7,990,906.22 ok	\$ 7,957,753.19 ok	\$ 7,356,540.33	\$ 7,912,336.20	\$ 7,448,031.16	\$ 7,472,800.22	\$ -	\$ -	\$ -	\$ -
EMBEDDED CHARGES:													
69	Total Embedded		\$ 7,538,008.00 ok	\$ 8,211,532.44 ok	\$ 8,211,532.44 ok	\$ 7,835,816.44 ok	\$ 8,211,532.44 ok	\$ 7,895,555.08 ok	\$ 8,080,478.08 ok	\$ 7,895,555.08 ok	\$ 8,080,478.08 ok	\$ 8,080,478.08 ok	\$ 7,895,555.08 ok
Oregon VARIANCE Share -													
81	Total Variance	\$ 306,999.00	\$ (220,626.00)	\$ (253,779.00)	\$ (479,276.00)	\$ (299,196.00)	\$ (447,524.00)	\$ (607,678.00)	\$ -	\$ -	\$ -	\$ -	\$ -
82	Oregon Allocation Ratio	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%
83	Oregon Portion	\$ 277,128.00	\$ (199,159.09)	\$ (229,086.30)	\$ (432,642.45)	\$ (270,084.23)	\$ (403,979.91)	\$ (548,550.93)	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ 258,282.75	\$ (220,626.00)	\$ (188,774.14)	\$ (432,642.45)	\$ (270,084.23)	\$ (403,979.91)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ 18,845.25	\$ 21,466.91	\$ (40,312.16)	\$ -	\$ -	\$ -	\$ (548,550.93)	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410.....
87 Entry 805-02880.....

(548,550.93)
548,550.93

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Demand Deferral - Volume Component	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
1 Embedded Seasonalized Tab 20	\$ 10,045,585.00	\$ 14,353,308.00	\$ 13,754,842.00	\$ 11,145,958.00	\$ 9,656,978.00	\$ 7,104,060.00	\$ 4,524,427.00	\$ 2,823,853.00	\$ 2,522,337.00	\$ 2,516,214.00	\$ 2,731,972.00	\$ 5,924,951.00
2 Collected line 44	10,373,859.60	15,635,676.76	14,619,620.08	13,145,626.45	8,345,324.60	6,734,792.43	3,522,277.87	-	-	-	-	-
3 Deferral	328,274.60	1,282,368.76	864,778.08	1,999,668.45	(1,311,653.40)	(369,267.57)	(1,002,149.13)	-	-	-	-	-
4 Previously Booked	328,274.60	1,320,186.66	813,166.64	2,002,838.09	(1,316,638.87)	(353,658.20)	-	-	-	-	-	-
5 Net to Book	\$ -	\$ (37,817.90)	\$ 51,611.44	\$ (3,169.64)	\$ 4,985.47	\$ (15,609.37)	\$ (1,002,149.13)	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....	0.03	0.09	0.06	0.18	(0.14)	(0.05)	(0.22)	-	-	-	-	-
7 Entry 805-02885.....	1,002,149.13											
	(1,002,149.13)											

Actual Fixed Charges Collected

Oregon Firm Calendar Mo. Sales:	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
15 Residential	44,280,293	69,192,014	62,290,383	57,200,428	34,173,840	26,869,728	12,322,377	-6,556,021	0	0	0	0
16 Commercial	25,211,549	38,915,797	37,813,840	32,894,237	21,769,516	17,771,738	9,977,210	-5,549,648	0	0	0	0
17 Industrial Firm	3,138,996	2,876,095	3,447,194	2,893,643	2,708,781	2,549,184	2,050,199	-642,196	0	0	0	0
18 Total of Calendar Month Sales:	72,630,837	110,983,907	103,551,417	92,988,308	58,652,137	47,190,649	24,349,787	-12,747,865	0	0	0	0
19 1 - 99 Less, 31CSF - 31SF A C	1,223,677	1,628,750	1,791,706	1,528,609	1,242,937	1,133,691	970,165	-	-	-	-	-
20 31ISF - 31SF A C	932,597	928,437	1,205,370	1,044,774	939,276	924,244	867,009	-	-	-	-	-
21 32CSF - 32SF A C	578,592	886,502	874,202	797,115	708,134	718,333	594,844	-	-	-	-	-
22 32ISF - 32SF A C	563,351	713,004	692,435	714,216	673,139	631,116	621,951	-	-	-	-	-
23 Total Firm Sales w/ Fixed Demand Charge	3,298,216	4,156,693	4,563,713	4,084,715	3,563,486	3,407,384	3,053,969	-	-	-	-	-
24 Total Calendar Sales less Fixed:	69,332,622	106,827,214	98,987,704	88,903,594	55,088,651	43,783,265	21,295,818	(12,747,865)	-	-	-	-
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163
26 SFV Collected (line 24 x 25)	\$ 9,819,579.20	\$ 15,129,938.26	\$ 14,019,628.50	\$ 12,591,415.96	\$ 7,802,205.67	\$ 6,201,023.88	\$ 3,016,126.69	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 185,841.45	\$ 180,459.23	\$ 183,632.85	\$ 178,532.41	\$ 171,155.93	\$ 168,813.27	\$ 167,176.80	-	-	-	-	-
28 31ISF - 31SF A C	\$ 124,012.79	\$ 107,945.64	\$ 136,078.53	\$ 124,380.06	\$ 126,949.34	\$ 121,704.45	\$ 119,269.71	-	-	-	-	-
29 32CSF - 32SF A C	\$ 71,337.20	\$ 87,915.12	\$ 88,438.73	\$ 90,514.24	\$ 84,426.02	\$ 88,262.58	\$ 78,777.22	-	-	-	-	-
30 32ISF - 32SF A C	\$ 81,832.53	\$ 78,280.79	\$ 82,379.56	\$ 90,586.65	\$ 79,649.85	\$ 77,560.14	\$ 79,516.43	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	\$ (98,400.24)	\$ (92,736.05)	\$ (89,834.77)	\$ (91,603.77)	\$ (89,053.55)	\$ (85,365.31)	\$ (84,193.98)	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (57,978.18)	\$ (62,006.40)	\$ (53,972.82)	\$ (68,039.27)	\$ (62,190.03)	\$ (63,474.67)	\$ (60,852.23)	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 92,736.05	\$ 89,834.77	\$ 91,603.77	\$ 89,053.55	\$ 85,365.31	\$ 84,193.98	\$ 83,375.74	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	\$ 62,006.40	\$ 53,972.82	\$ 68,039.27	\$ 62,190.03	\$ 63,474.67	\$ 60,852.23	\$ 59,634.86	-	-	-	-	-
35 MDDV @1.81 D/C Collected	\$ 461,387.99	\$ 443,665.93	\$ 506,365.12	\$ 475,613.91	\$ 459,777.54	\$ 452,546.67	\$ 442,704.56	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV												
37 31ISI - 31SIV												
38 32CSI - 32SIM	\$ 35,694.16	\$ 58,847.07	\$ 54,296.97	\$ 48,606.80	\$ 41,646.25	\$ 37,929.35	\$ 29,923.27	-	-	-	-	-
39 32ISI - 32SIM	\$ 33,218.40	\$ 57,265.04	\$ 64,099.99	\$ 54,634.22	\$ 56,891.99	\$ 56,667.84	\$ 55,798.57	-	-	-	-	-
40 SFV Collected Interruptible Sales	\$ 68,912.56	\$ 116,112.11	\$ 118,396.96	\$ 103,241.02	\$ 98,638.24	\$ 94,597.19	\$ 85,721.84	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ (1,461.90)	\$ (26,739.68)	\$ (11,130.28)	\$ (2,098.43)	\$ (2,832.70)	\$ (2,571.39)	\$ (3,922.22)	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ (21,463.46)	\$ (29,838.89)	\$ (6,783.60)	\$ (15,808.28)	\$ (6,774.27)	\$ (7,146.78)	\$ (7,797.80)	-	-	-	-	-
43 Prior Mo Manual Adjustments Ind Int	\$ (74.99)	\$ (7,008.75)	\$ (6,786.63)	\$ -	\$ (260.33)	\$ (1,124.98)	\$ (1,740.38)	-	-	-	-	-
44 Unbilled Manual Adjustments Com	\$ 26,739.68	\$ 11,130.28	\$ 2,098.43	\$ 2,832.70	\$ 2,571.39	\$ 3,922.22	\$ 595.44	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	\$ 29,838.89	\$ 6,783.60	\$ 15,808.28	\$ 6,774.27	\$ 7,146.78	\$ 7,797.80	\$ 5,754.84	-	-	-	-	-
46 Unbilled Manual Adjustments Ind Int	\$ 7,008.75	\$ 6,786.63	\$ -	\$ 260.33	\$ 1,124.98	\$ 1,740.38	\$ -	-	-	-	-	-
47 Collections Subject to Sensitive Adj	\$ 570,887.52	\$ 520,891.23	\$ 617,968.28	\$ 570,815.52	\$ 559,391.63	\$ 549,761.11	\$ 521,316.28	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%	\$ -2.9090%
49 Revenue Sensitive Adjustment	\$ (16,607.12)	\$ (15,152.73)	\$ (17,976.70)	\$ (16,605.02)	\$ (16,272.70)	\$ (15,992.55)	\$ (15,165.09)	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total Demand Charges Collected (26+47+49)	\$ 10,373,859.60	\$ 15,635,676.76	\$ 14,619,620.08	\$ 13,145,626.45	\$ 8,345,324.60	\$ 6,734,792.43	\$ 3,522,277.87	\$ -	\$ -	\$ -	\$ -	\$ -

**Washington WACOG Deferral Calculation
2013-14 Tracker year Closing
System Sales Volume**

	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14											
Cycle Volume Sales:																								
Residential	19,857,514	33,078,119	72,200,751	75,988,022	69,743,003	48,795,767	33,753,345	22,174,391																
Commercial	11,721,294	17,772,052	35,508,219	41,908,330	36,887,426	26,963,469	19,536,184	13,689,372																
Industrial Firm	1,862,922	1,893,615	2,024,063	2,465,016	2,196,293	1,894,762	1,688,856	1,464,304																
Interruptible	-	-	-	-	-	-	-	-																
Total	33,441,729	52,743,785	109,733,033	120,361,368	108,826,722	77,653,998	54,978,385	37,328,067	-	-	-	-	-											
P / M Unbilled Volumes:																								
Residential	7,815,175	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	19,214,906	15,685,047	7,420,468	-	-	-	-											
Commercial	6,244,396	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	11,701,168	10,049,603	6,070,798	-	-	-	-											
Industrial Firm	1,216,909	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586	882,279	669,912	-	-	-	-											
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total	15,276,480	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660	26,616,929	14,161,178	-	-	-	-											
C / M Unbilled Volumes:																								
Residential	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	19,214,906	15,685,047	7,420,468																
Commercial	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	11,701,168	10,049,603	6,070,798																
Industrial Firm	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586	882,279	669,912																
Interruptible	-	-	-	-	-	-	-	-																
Total	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660	26,616,929	14,161,178	-	-	-	-	-											
Ck total from JE 60																								
Reported Cycle Billing Volumes:																								
Residential	19,857,570	33,078,119	72,200,782	75,988,058	69,743,055	48,795,812	33,753,384	22,174,421																
Commercial	13,396,440	19,530,748	38,250,765	44,354,206	39,186,288	28,796,041	21,045,269	14,788,587																
Industrial Firm	3,053,454	3,151,968	3,315,558	3,929,330	3,475,652	3,158,549	2,807,630	2,486,881																
Interruptible	6,189,144	4,641,168	6,608,256	6,465,736	6,077,714	5,875,360	5,576,568	4,910,355																
Total	42,496,609	60,402,003	120,375,362	130,737,330	118,482,709	86,625,762	63,182,850	44,360,244	-	-	-	-	-											
Ck total from JE 60																								
Calculated Calendar Month Volumes:																								
Residential		50,054,421	77,668,537	70,190,674	64,461,420	38,525,035	30,223,525	13,909,842	(7,420,468)	-	-	-	-											
Commercial		27,495,994	42,454,191	41,258,177	35,974,108	23,746,127	19,393,704	10,809,782	(6,070,798)	-	-	-	-											
Industrial Firm		3,458,143	3,266,275	3,849,164	3,256,241	3,032,954	2,824,323	2,274,514	(669,912)	-	-	-	-											
Interruptible		4,641,168	6,608,256	6,465,736	6,077,714	5,875,360	5,576,568	4,910,355	-	-	-	-	-											
Company Use																								
Total		85,649,726	129,997,260	121,763,752	109,769,484	71,179,476	58,018,119	31,904,493	(14,161,178)	-	-	-	-											
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.																								
Amount	\$	32,583,279	\$	54,326,953	\$	48,309,835	\$	53,318,545	\$	36,813,091	\$	23,037,051	\$	14,324,614	\$	-	\$	-	\$	-	\$	-	\$	-
System WACOG Per Therm Sold:		0.38042	0.41791	0.39675	0.48573	0.51719	0.39707	0.44898	0	0	0	0	0											
Washington WACOG Per Therm Sold:		0.37002	0.41135	0.39157	0.48203	0.50995	0.38288	0.43364	0	0	0	0	0											

**Washington WACOG Deferral Calculation
2013-14 Tracker year Closing
Washington Sales Volumes**

	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Cycle Volume Sales:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659	3,816,462	2,487,938					
Commercial	966,186	1,409,223	2,884,839	3,542,490	3,174,102	2,315,895	1,655,223	1,107,038					
Industrial Firm	53,608	71,336	102,307	117,982	113,050	101,019	87,936	74,021					
Interruptible													
Total	3,297,281	5,070,646	10,977,848	12,164,565	11,174,782	7,994,573	5,559,621	3,668,997	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	972,537	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,227,584	1,764,920	864,447				
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048	876,050	521,150				
Industrial Firm	32,804	46,749	66,388	64,599	63,354	51,717	40,725	40,406	27,716				
Interruptible													
Total	1,572,364	2,976,126	5,907,252	6,820,981	5,923,239	5,008,361	3,292,357	2,681,376	1,413,313	-	-	-	-
C / M Unbilled Volumes:													
Residential	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,227,584	1,764,920	864,447					
Commercial	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048	876,050	521,150					
Industrial Firm	46,749	66,388	64,599	63,354	51,717	40,725	40,406	27,716					
Interruptible													
Total	2,976,126	5,907,252	6,820,981	5,923,239	5,008,361	3,292,357	2,681,376	1,413,313	-	-	-	-	-
Reported Cycle Billing Volumes:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659	3,816,462	2,487,938					
Commercial	1,101,305	1,556,999	3,108,697	3,737,033	3,356,475	2,455,158	1,769,964	1,187,472					
Industrial Firm	265,248	299,508	391,969	403,214	374,236	335,166	275,457	237,005					
Interruptible	166,890	(31,951)	152,611	148,211	142,803	114,827	99,211	89,841					
Total	3,810,930	5,414,643	11,643,979	12,792,552	11,761,143	8,482,810	5,961,094	4,002,255	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		5,774,128	8,476,523	7,900,292	7,260,992	4,351,194	3,353,798	1,587,465	(864,447)				
Commercial		2,284,446	3,538,394	3,444,337	3,079,871	1,976,611	1,621,966	832,572	(521,150)				
Industrial Firm		319,147	390,180	401,970	362,598	324,174	275,138	224,315	(27,716)				
Interruptible		(31,951)	152,611	148,211	142,803	114,827	99,211	89,841					
Total		8,345,769	12,557,708	11,894,810	10,846,265	6,766,806	5,350,113	2,734,192	(1,413,313)	-	-	-	-
"WPGA" Average Commodity Charge		0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961
WA Commodity Cost Collected		3,168,137	4,767,032	4,515,389	4,117,350	2,568,747	2,030,956	1,037,927					
Calculated Calendar Month Volumes:													
WACOG Incurred: Calculated Vol.		8,345,769	12,557,708	11,894,810	10,846,265	6,766,806	5,350,113	2,734,192	(1,413,313)				
Amount		0.37002	0.41135	0.39157	0.48203	0.50995	0.38288	0.43364	0	0	0	0	0
Dfrl. (Collection vs Calculated)		80,036	(398,581)	(142,262)	(1,110,875)	(881,986)	(17,495)	(147,728)	-	-	-	-	-
Amount Previously Booked		81,705	(398,581)	(120,918)	(1,134,473)	(863,580)	(35,901)						
Net to Book (191420)		(1,669)	-	(21,344)	23,598	(18,406)	18,406	(147,728)	-	-	-	-	-
Entry 191420.....													147,143
Entry 805-02950.....													(147,143)

**Washington Demand Deferral Calculation
2013-14 Tracker year Closing
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Calculated Calendar Month Volumes:												
Residential	5,774,128	8,476,523	7,900,292	7,260,992	4,351,194	3,353,798	1,587,465	(864,447)	-	-	-	-
Commercial	2,284,446	3,538,394	3,444,337	3,079,871	1,976,611	1,621,966	832,572	(521,150)	-	-	-	-
Industrial Firm	319,147	390,180	401,970	362,598	324,174	275,138	224,315	(27,716)	-	-	-	-
Total Firm Sales	8,377,720	12,405,097	11,746,599	10,703,462	6,651,979	5,250,902	2,644,351	(1,413,313)	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	128,303	109,720	89,028	81,367	74,814	-	-	-	-	-
41ISF - 41SF A C	18,010	19,895	20,232	19,174	19,136	17,530	16,879	-	-	-	-	-
42CSF - 42SF A C	5,501	9,948	7,642	7,154	4,714	4,202	3,093	-	-	-	-	-
42ISF - 42SF A C	67,832	95,825	98,268	89,248	85,046	85,027	94,194	-	-	-	-	-
Sub Total	165,865	216,843	254,445	225,296	197,924	188,126	188,980	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,211,855	12,188,254	11,492,154	10,478,166	6,454,056	5,062,776	2,455,372	(1,413,313)	-	-	-	-
Demand Collected Rate Per Firm Load	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393
Total D/C Subject tp D/C Rate	\$ 1,099,804	\$ 1,632,358	\$ 1,539,130	\$ 1,403,328	\$ 864,384	\$ 678,051	\$ 328,845	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58	12,897.39	12,213.96	11,357.06	10,707.07	10,707.07	-	-	-	-	-
41ISF - 41SF A C	1,906.08	1,918.62	1,941.61	2,087.91	2,092.09	2,027.30	2,027.30	-	-	-	-	-
42CSF - 42SF A C	815.10	1,243.55	1,243.55	1,371.04	1,371.04	1,371.04	1,371.04	-	-	-	-	-
42ISF - 42SF A C	9,078.96	11,254.65	10,220.10	10,435.37	10,140.68	11,024.75	13,432.43	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	(6,286.63)	3,646.81	9,221.03	4,725.87	4,277.96	3,777.21	3,443.48	-	-	-	-	-
42ISI - 42SIM	1,502.04	2,106.45	2,943.57	2,260.05	1,339.38	1,076.19	951.55	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (2,664.97)	\$ (4,143.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ (1,391.94)	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	4,143.48	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	1,391.94	2,042.96	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	770.53	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	9,106.78	(4,192.77)	(4,914.01)	-	1,391.94	651.02	(2,042.96)	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ -	\$ 1,391.94	\$ 651.02	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$ (398)	\$ 183	\$ 215	\$ -	\$ (61)	\$ (28)	\$ 89	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,108,513	\$ 1,628,348	\$ 1,534,431	\$ 1,403,328	\$ 865,715	\$ 678,674	\$ 326,891	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	763,319.16	777,515.18	774,289.39	715,791.37	769,870.31	724,693.43	727,103.46	-	-	-	-	-
Variance.....	345,193.84	850,832.82	760,141.61	687,536.63	95,844.69	(46,019.43)	(400,212.46)	-	-	-	-	-
Previously Booked	345,193.84	850,832.82	760,141.61	687,536.63	95,844.69	(46,019.43)	-	-	-	-	-	-
Net to Book (191430)	-	-	-	-	-	-	(400,212.46)	-	-	-	-	-

Entry 191430.....
Entry 805-02940.....

400,212.46
(400,212.46)

	May-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Reserves									
Hedged Encana Sale		489,398.58							
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	50,126,198.00	20,856,079.71	0.41607	-	\$0	-	50,126,198	\$ 20,856,079.71	(0.4161)
Yr around Contracts Alberta				-	\$0	-	-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0	-	-	\$ -	#VALUE!
Yr around Contracts-Rockies				6,100,800	\$3,311,850	0.54286	(6,100,800)	\$ (3,311,850.00)	
Yr around Contracts Alberta				-	\$0	-	-	\$ -	
Yr around Contracts-Sumas/St 2				-	\$0	-	-	\$ -	#VALUE!
Forecasted Baseload YR									
S.T. Contracts-Rockies				7,626,000	\$2,993,825	0.39258	(7,626,000)	\$ (2,993,825.00)	0.3926
S.T. Contracts-Alberta				2,981,549	\$1,124,138	0.37703	(2,981,549)	\$ (1,124,138.00)	0.3770
S.T. Contracts-Sumas/St 2				2,998,537	\$1,027,302	0.34260	(2,998,537)	\$ (1,027,302.00)	0.3426
S.T. Contracts-Rockies				-	\$0	-	-	\$ -	
S.T. Contracts-Alberta				-	\$0	-	-	\$ -	
S.T. Contracts-Sumas/St 2				-	\$0	-	-	\$ -	
Forecasted Baseload S.T.									#VALUE!
Swing Contracts - Rockies					\$0			\$ -	#VALUE!
Swing Contracts - Alberta				2,979,131	\$1,021,605	0.34292	(2,979,131)	\$ (1,021,605.00)	
Swing Contracts RES FEE - Rockies					\$0			\$ -	
Swing Contracts RES FEE - Alberta					\$0			\$ -	
Hedged Spot Purch-Rockies					\$0			\$ -	
Hedged Spot Purch-Alberta (NOVA)				2,979,131	\$1,040,438	0.34924	(2,979,131)	\$ (1,040,438.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)					\$0			\$ -	#VALUE!
Spot Purchases-Rockies				4,125,435	\$1,435,532	0.34797	(4,125,435)	\$ (1,435,532.00)	#VALUE!
Spot Purchases-Alberta				9,283,358	\$3,230,341	0.34797	(9,283,358)	\$ (3,230,341.00)	#VALUE!
Spot Purchases-Sumas/St 2		242,150.90		698,153	\$242,937	0.34797	(698,153)	\$ (786.10)	
Volumetric Transp Chg					\$150,554				
UAG Reserve Adjustment									
Misc. Act. U/S Sales								\$ -	
Sub Total	50,126,198	\$ 21,587,629.19	0.43067	39,772,094	\$ 15,578,522.00	0.39169	10,354,104	\$ 5,670,262.61	0.0390
Field Production Gas	921,511.00	466,476.35	0.50621	465,000	\$ 225,990.00	0.48600	456,511	\$ 240,486.35	(0.0202)
Storage Activity:									
System Withdrawals	179,202.00	87,337.55	0.48737	248,000	\$ 121,363.00	0.48937	(68,798)	\$ (34,025.45)	0.0020
System Injections	(15,343,377.00)	(6,883,358.12)	0.44862				(15,343,377)	\$ (6,883,358.12)	
Sub Total	(15,164,175)	\$ (6,796,020.57)	0.44816	248,000	\$ 121,363.00	0.48937	(15,412,175)	\$ (6,917,383.57)	(0.0412)
P/M Imbalance Adj	(2,146,715)	(850,486)	0.39618				(2,146,715)	\$ (850,485.55)	0.3962
C/M Imbalance Adj	(30,806.00)	(12,204.72)	0.39618				(30,806)	\$ (12,204.72)	0.3962
Cost of Company Use Gas	(35,886.90)	(14,181.79)	0.39518				(35,887)	\$ (14,181.79)	0.3952
Misc. Cust. Imbalance Purch		(392.76)					-	\$ (392.76)	
Prior Period Estimate Adj		(56,205.66)					-	\$ (56,205.66)	
Line Loss & Unacct For				(190,887)			190,887		
Total Monthly Gas Cost	33,670,126	\$ 14,324,614.49	0.42544	40,294,207	\$ 15,925,875.00	0.39524	(6,624,081)	\$ (1,940,105.09)	0.0302

RESTATED COST AT EMBEDDED RATES. 13,307,774.48
 ACTUAL COST OF GAS. 14,324,614.49
 VARIANCE FROM ACTUAL COST(Gain ()). 1,016,840.01

Sales Sendout, See WAPGA Tab 17 Ore. Portion of Sendout X % of Oregon Sales
 Oregon 29,170,301 % Of Oregon Sales 0.9143
 Washington 2,734,192 Oregon's Share of the Var. 929,696.82
 Total 31,904,493

Estimated WACOG Variance for the Sharehol 92,969.68
 Shareholders Share of the WACOG Deferral 339,930
 WACOG Equalization (5,127)
 Estimated Shareholder (gain) or Loss (345,057)