

UG-150134



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January 22, 2015

Mr. Steven V. King
Executive Director and Secretary
Washington Utilities & Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

Re: Cascade Natural Gas PGA Monthly Report

Dear Mr. King:

Enclosed is Cascade Natural Gas Corporation's documentation associated with its existing deferred gas cost accounting activity through December 2014. This information is being supplied in compliance with WAC 480-90-233.

This information consists of individual deferral account summaries as well as information specifically addressing account accrual development and account amortization terms.

If you have any questions, please contact me at (509) 734-4593.

Sincerely,

Michael Parvinen
Director, Regulatory Affairs

Attachments

RECEIVED
RECORDS MANAGEMENT
2015 JAN 26 AM 8:16
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

State:	Washington
Description:	Core Market Commodity Changes
Account number:	47WA.2530.01253
Class of customers:	Core
Deferral period:	11/1/2014 through 10/31/2015
Amortization period:	N/A
Narrative:	This records the deferral of the differences between core commodity costs actually incurred and the embedded commodity costs collected in tariffs based on therms sales.

Month/ Year	Rate	Therms	Deferral	Debit (Credit)		Adjustments	Deferred Balance
				Amortization	Interest		
						Balance forward 10/31/2013	(1,120,659.83)
Nov-13			93,596.04		(2,993.54)		(1,030,057.33)
Dec-13			(302,560.25)		(2,843.24)		(1,335,460.82)
Jan-14			192,476.01		(3,686.24)		(1,146,671.05)
Feb-14			1,883,159.68		(2,858.82)		733,629.81
Mar-14			1,966,862.04		2,025.02		2,702,516.87
Apr-14			(284,999.94)		7,219.05		2,424,735.98
May-14			1,506.11		6,692.94		2,432,935.03
Jun-14			152,709.69		6,498.94		2,592,143.66
Jul-14			167,726.51		7,155.03		2,767,025.20
Aug-14			(467,001.19)		7,637.75		2,307,661.76
Sep-14			(76,065.69)		6,164.30		2,237,760.37
Oct-14			(41,866.55)		6,176.83		2,202,070.65
						Balance transferred to DG01282	
						(2,789,754.01)	(587,683.36)
Nov-14			(388,093.17)		(1,569.84)		(977,346.37)
Dec-14			50,810.48		(2,697.74)		(929,233.63)

RECEIVED
 RECORDS MANAGEMENT
 2015 JAN 26 AM 8:16
 STATE OF WASH.
 UTIL. AND TRANS.
 COMMISSION

State:	Washington
Description:	Core Market Demand Cost Changes
Account number:	47WA.2530.01254
Class of customers:	Core
Deferral period:	11/1/2014 through 10/31/2015
Amortization period	N/A
Narrative:	This records the deferral of 1)the differences between core demand cost actually incurred and the embedded demand costs collected in tariffs, 2)Tenaska capacity reservation and gas storage mitigation costs, 3)pipeline capacity release credits and pipeline capacity sold to non-core customers through overrun and interruptible rates and 4)capacity held for release based on therms sales.

Month/ Year	Rate	Therms	Deferral	Debit (Credit) Amortization	Interest	Adjustments	Deferred Balance
						Balance forward 10/31/2013	5,300,789.51
Nov-13			(779,324.68)		14,159.64		4,535,624.47
Dec-13			(2,387,454.93)		12,519.57		2,160,689.11
Jan-14			(2,125,961.10)		5,964.09		40,692.10
Feb-14			(1,864,221.90)		101.45		(1,823,428.35)
Mar-14			128,015.90		(5,033.16)		(1,700,445.61)
Apr-14			1,309,977.97		(4,542.29)		(395,009.93)
May-14			2,154,215.33		(1,090.34)		1,758,115.06
Jun-14			1,893,790.54		4,696.33		3,656,601.93
Jul-14			2,107,434.81		10,093.22		5,774,129.96
Aug-14			2,571,078.63		15,938.18		8,361,146.77
Sep-14			2,247,644.98		22,334.57		10,631,126.32
Oct-14			1,941,514.09		29,344.82		12,601,985.23
						Balance transferred to DG01282	
						(5,821,559.63)	6,780,425.60
Nov-14			(2,042,189.49)		18,112.10		4,756,348.21
Dec-14			(1,928,263.19)		13,128.82		2,841,213.84

State:	Washington
Description:	11/01/2014 WA Consolidated Technical Adjustments - Gas Cost
Account number:	47WA.2530.01282
Class of customers:	Core
Deferral period:	N/A
Amortization period:	11/01/2014 - 10/31/2015
Narrative:	Consolidation of Core gas cost residual deferral balances per the 11/1/2014 tracker filing

Month/ Year	Rate	Therms	Deferral	Amortization	Interest	Adjustments	Deferred Balance
						2,789,754.01	
						5,821,559.63	
						859,343.13	
							9,470,656.77
Nov-14 Prorated		13,133,492		(360,801.76)	26,141.61		9,135,996.62
Dec-14 (0.04155)		31,037,805		(1,289,620.82)	25,217.85		7,871,593.65

Cascade Natural Gas Corporation
Washington PGA Deferral
Month of Dec 2014

	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Gas Cost Recognized				
Under the Rates eff 11/1/2014	\$ 13,533,777.26	\$ 5,938,622.37	\$ 1,289,620.82	\$ 20,762,020.45
Under the Rates eff 11/1/2013	\$ -	\$ -	\$ -	\$ -
Total Gas Cost Recognized	\$ 13,533,777.26	\$ 5,938,622.37	\$ 1,289,620.82	\$ 20,762,020.45
Actual gas cost incurred	\$ 13,584,587.74	\$ 4,246,149.18	\$ -	\$ 17,830,736.92
Deferred Gas Cost Journalized	\$ (50,810.48)	\$ 1,692,473.19	\$ 1,289,620.82	\$ 2,931,283.53
Gas Storage Mitigation		\$ 235,790.00		\$ 235,790.00
Deferral amount	\$ (50,810.48)	\$ 1,928,263.19	\$ 1,289,620.82	\$ 3,167,073.53
	(____) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
	\$ 50,810.48	\$ (1,928,263.19)	\$ (1,289,620.82)	\$ (3,167,073.53)
JDE Deferred Gas Account Code	47WA.2530.01253	47WA.2530.01254		

State:	Washington
Description:	Commercial Conservation Program
Account number:	47WA.1862.20430
Class of customers:	Core
Deferral period:	11/01/2014 through 10/31/2015
Amortization period:	n/a
Narrative:	To record deferral activity for the Washington commercial conservation program

Month/ Year	Rate	Therms	Debit (Credit)		Interest	Adjustments	Deferred Balance
			Deferral	Amortization			
						Balance forward 10/31/2013	158,578.29
Nov-13			24,828.55		423.60		183,830.44
Dec-13			61,920.67		507.42		246,258.53
Jan-14			106,224.99		679.74		353,163.26
Feb-14			22,585.50		880.49		376,629.25
Mar-14			15,702.20		1,039.60		393,371.05
Apr-14			6,983.20		1,050.79		401,405.04
May-14			23,544.00		1,107.99		426,057.03
Jun-14			(3,291.00)		1,138.10		423,904.13
Jul-14			54,271.00		1,170.09		479,345.22
Aug-14			6,460.00		1,323.12		487,128.34
Sep-14			97,919.20		1,301.23		586,348.77
Oct-14			4,238.30		1,618.48		592,205.55
						Balance transferred to RA20472 (483,282.64)	108,922.91
Nov-14			33,374.75		290.96		142,588.62
Dec-14			21,640.00		393.58		164,622.20

State:	Washington
Description:	Low Income Weatherization Program
Account number:	47WA.1862.20431
Class of customers:	Core
Deferral period:	11/01/2014 through 10/31/2015
Amortization period:	n/a
Narrative:	To record deferral activity for the Washington commercial conservation program

Month/ Year	Rate	Therms	Debit (Credit)		Interest	Adjustments	Deferred Balance
			Deferral	Amortization			
						Balance forward 10/31/2013	34,127.81
Nov-13			4,026.46		91.16		38,245.43
Dec-13			3,341.37		105.57		41,692.37
Jan-14			3,500.93		115.08		45,308.38
Feb-14			6,937.30		112.96		52,358.64
Mar-14			6,886.11		144.52		59,389.27
Apr-14			5,578.35		158.64		65,126.26
May-14			0.00		179.77		65,306.03
Jun-14			8,188.42		174.45		73,668.90
Jul-14			0.00		203.35		73,872.25
Aug-14			5,733.28		203.91		79,809.44
Sep-14			0.00		213.19		80,022.63
Oct-14			3,220.10		220.88		83,463.61
						Balance transferred to RA20472 (74,479.05)	8,984.56
Nov-14			11,345.71		24.00		20,354.27
Dec-14			6,484.81		56.18		26,895.26

State:	Washington
Description:	Washington Conservation Administration & Program Delivery Fees
Account number:	47WA.1862.20444
Class of customers:	Core
Deferral period:	11/01/2014 through 10/31/2015
Amortization period:	n/a
Narrative:	To record deferral activity for the Washington conservation administration fees

Month/ Year	Rate	Therms	Deferral	Debit (Credit) Amortization	Interest	Adjustments	Deferred Balance
						Balance forward 10/31/2013	386,395.83
Nov-13			47,894.04		1,032.15		435,322.02
Dec-13			166,162.60		1,201.61		602,686.23
Jan-14			69,918.74		1,663.58		674,268.55
Feb-14			89,751.29		1,681.05		765,700.89
Mar-14			77,979.50		2,113.54		845,793.93
Apr-14			97,835.52		2,259.31		945,888.76
May-14			158,076.61		2,610.91		1,106,576.28
Jun-14			121,684.69		2,955.92		1,231,216.89
Jul-14			(47,127.84)		3,398.50		1,187,487.55
Aug-14			121,270.24		3,277.79		1,312,035.58
Sep-14			31,597.98		3,504.75		1,347,138.31
Oct-14			88,017.61		3,718.47		1,438,874.39
				Balance transferred to RA20472		(1,206,319.41)	232,554.98
Nov-14			65,573.35		621.21		298,749.54
Dec-14			99,335.85		824.63		398,910.02

State:	Washington
Description:	Washington Residential Conservation Program
Account number:	47WA.1862.20449
Class of customers:	Core
Deferral period:	11/01/2014 through 10/31/2015
Amortization period:	n/a
Narrative:	To record deferral activity for the Washington residential conservation program

Month/ Year	Rate	Therms	Deferral	Debit (Credit) Amortization	Interest	Adjustments	Deferred Balance
						Balance forward 10/31/2013	123,401.78
Nov-13			92,494.35		329.63		216,225.76
Dec-13			71,457.95		596.84		288,280.55
Jan-14			24,631.10		795.73		313,707.38
Feb-14			55,016.75		782.12		369,506.25
Mar-14			94,951.93		1,019.94		465,478.12
Apr-14			49,856.55		1,243.40		516,578.07
May-14			48,539.60		1,425.90		566,543.57
Jun-14			24,694.05		1,513.37		592,750.99
Jul-14			13,413.50		1,636.16		607,800.65
Aug-14			27,540.36		1,677.70		637,018.71
Sep-14			66,107.70		1,701.63		704,828.04
Oct-14			20,456.35		1,945.52		727,229.91
				Balance transferred to RA20472		(612,793.23)	114,436.68
Nov-14			21,830.57		305.69		136,572.94
Dec-14			18,309.65		376.98		155,259.57

State:	Washington
Description:	Regulatory Liabilities - WUTC imposed CNGC related/ Consolidated Noncore gas costs
Account number:	47WA.1860.20458N
Class of customers:	Noncore
Deferral period:	N/A
Amortization period:	11/1/2014 through 10/31/2015
Narrative:	To amortize the deferral of 50% of the gas management margins in agreement with the WA rate

Month/ Year	Rate	Therms	Deferral	Amortization	Interest	Adjustments	Deferred Balance
						Balance forward 10/31/2013	(107,004.07)
Nov-13	Prorated	49,623,897		495.30	(285.83)		(106,794.60)
Dec-13	0.00001	60,581,077		605.81	(294.78)		(106,483.57)
Jan-14	0.00001	57,326,161		573.26	(293.92)		(106,204.23)
Feb-14	0.00001	47,048,399		470.48	(264.78)		(105,998.53)
Mar-14	0.00001	31,459,098		314.59	(292.58)		(105,976.52)
Apr-14	0.00001	28,943,531		289.44	(283.09)		(105,970.17)
May-14	0.00001	31,179,964		311.80	(292.51)		(105,950.88)
Jun-14	0.00001	29,742,903		297.43	(283.02)		(105,936.47)
Jul-14	0.00001	45,068,388		450.68	(292.41)		(105,778.20)
Aug-14	0.00001	58,240,050		582.40	(291.98)		(105,487.78)
Sep-14	0.00001	57,050,907		570.51	(281.78)		(105,199.05)
Oct-14	0.00001	53,240,234		532.40	(290.38)		(104,957.03)
						Balance transferred from DG01241	(102,761.70)
						2,195.33	(94,434.15)
Nov-14	Prorated	45,272,865		8,602.05	(274.50)		(86,244.11)
Dec-14	0.00019	44,477,359		8,450.70	(260.66)		

State:	Washington
Description:	Temporary Revenue Credit Residual Balance from CY13
Account number:	47WA.1860.20470
Class of customers:	All
Deferral period:	N/A
Amortization period:	11/1/2014 through 10/31/2015
Narrative:	To record the amortization of the balance remaining from the CY10 merger commitment of a refund

Month/ Year	Rate	Therms	Deferral	Amortization	Interest	Adjustments	Deferred Balance
						Balance forward 10/31/2013	2,557.65
Nov-13	Prorated	66,572,240		(2,757.30)	6.83		(192.82)
Dec-13	(0.00003)	93,810,799		(2,814.32)	(0.53)		(3,007.67)
Jan-14	(0.00003)	95,982,364		(2,879.47)	(8.30)		(5,895.44)
Feb-14	(0.00003)	81,703,536		(2,451.11)	(14.70)		(8,361.25)
Mar-14	(0.00003)	61,653,494		(1,849.60)	(23.08)		(10,233.93)
Apr-14	(0.00003)	48,544,888		(1,456.35)	(27.34)		(11,717.62)
May-14	(0.00003)	43,767,115		(1,313.01)	(32.34)		(13,062.97)
Jun-14	(0.00003)	37,887,997		(1,136.64)	(34.89)		(14,234.50)
Jul-14	(0.00003)	52,230,833		(1,566.92)	(39.29)		(15,840.71)
Aug-14	(0.00003)	63,958,956		(1,918.77)	(43.72)		(17,803.20)
Sep-14	(0.00003)	63,420,222		(1,902.61)	(47.56)		(19,753.37)
Oct-14	(0.00003)	62,247,096		(1,867.41)	(54.52)		(21,675.30)
Nov-14	Prorated	58,406,357		1,284.37	(57.90)		(20,448.83)
Dec-14	0.00003	75,515,164		2,265.45	(56.44)		(18,239.82)

State:	Washington
Description:	11/01/2014 WA Consolidated Technical Adjustments - Conservation
Account number:	47WA.1862.20472
Class of customers:	Core
Deferral period:	N/A
Amortization period:	11/01/2014 - 10/31/2015
Narrative:	Consolidation of Core Conservation deferral balances per the 11/1/2014 tracker filing

Month/ Year	Rate	Therms	Deferral	Amortization	Interest	Adjustments	Deferred Balance
						483,282.64	
						74,479.05	
						1,206,319.41	
						612,793.23	
						270,445.85	
							2,647,320.18
Nov-14	Prorated	13,133,492		(157,199.87)	7,071.61		2,497,191.92
Dec-14	(0.01134)	31,037,805		(351,968.69)	6,892.93		2,152,116.16

**CASCADE NATURAL GAS CORPORATION
STATE OF WASHINGTON
FERC Interest Rates**

Check for rate changes quarterly

Rates can be found at:

<http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp>

Month/ Year	Interest Rate	# of Days in Month	
Jan-13	3.25%	31	FERCINT13
Feb-13	3.25%	28	
Mar-13	3.25%	31	
Apr-13	3.25%	30	
May-13	3.25%	31	
Jun-13	3.25%	30	
Jul-13	3.25%	31	
Aug-13	3.25%	31	
Sep-13	3.25%	30	
Oct-13	3.25%	31	
Nov-13	3.25%	30	
Dec-13	3.25%	31	
Jan-14	3.25%	31	FERCINT14
Feb-14	3.25%	28	
Mar-14	3.25%	31	
Apr-14	3.25%	30	
May-14	3.25%	31	
Jun-14	3.25%	30	
Jul-14	3.25%	31	
Aug-14	3.25%	31	
Sep-14	3.25%	30	
Oct-14	3.25%	31	
Nov-14	3.25%	30	
Dec-14	3.25%	31	
Jan-15	3.25%	31	FERCINT15
Feb-15	3.25%	28	
Mar-15	3.25%	31	
Apr-15	3.25%	30	
May-15	3.25%	31	
Jun-15	3.25%	30	
Jul-15	3.25%	31	
Aug-15	3.25%	31	
Sep-15	3.25%	30	
Oct-15	3.25%	31	
Nov-15	3.25%	30	
Dec-15	3.25%	31	

WASHINGTON DELIVERED VOLUMES

SOURCE(S): CA1501 & CA1501A

Date	FIRM				INTERRUPTIBLE			TOTAL CORE	NONCORE [4861 & 4863]	TOTAL ALL CLASSES	NONCORE EXCLUSIONS			NET ALL CLASSES	TRANSP VOLUME S R/S
	Residential [4800]	Commercial [4810]	Industrial [4809]	Total Firm	Industrial/ Small	Institio nal [4813]	Total Interruptible				Schedules	Therms	NET		
					[4811]								NONCORE		
Nov-13	8,981,544	6,245,512	1,246,219	16,473,275	1,522	473,546	475,068	16,948,343	66,584,523	83,532,866	9XX	16,960,626	49,623,897	66,572,240	554,962
Dec-13	18,320,588	11,226,493	3,079,194	32,626,275	9,420	594,027	603,447	33,229,722	82,165,316	115,395,038	9XX	21,584,239	60,581,077	93,810,799	646,377
Jan-14	20,899,551	15,807,954	1,390,372	38,097,877	8,828	549,498	558,326	38,656,203	74,500,359	113,156,562	9XX	17,174,198	57,326,161	95,982,364	595,523
Feb-14	18,728,366	13,972,473	1,430,555	34,131,394	14,228	509,515	523,743	34,655,137	64,605,124	99,260,261	9XX	17,556,725	47,048,399	81,703,536	530,616
Mar-14	16,273,150	12,143,699	1,316,970	29,733,819	13,441	447,136	460,577	30,194,396	51,049,524	81,243,920	9XX	19,590,426	31,459,098	61,653,494	506,888
Apr-14	10,535,035	6,890,795	1,792,618	19,218,448	13,712	369,197	382,909	19,601,357	46,583,480	66,184,837	9XX	17,639,949	28,943,531	48,544,888	422,033
May-14	6,529,687	5,039,544	730,395	12,299,626	7,236	280,289	287,525	12,587,151	45,507,535	58,094,686	9XX	14,327,571	31,179,964	43,767,115	410,029
Jun-14	3,836,089	3,473,639	585,889	7,895,617	12,495	236,982	249,477	8,145,094	42,610,815	50,755,909	9XX	12,867,912	29,742,903	37,887,997	368,800
Jul-14	3,200,841	3,132,555	589,225	6,922,621	9,729	230,095	239,824	7,162,445	60,549,142	67,711,587	9XX	15,480,754	45,068,388	52,230,833	365,117
Aug-14	2,405,032	2,624,238	469,407	5,498,677	11,012	209,217	220,229	5,718,906	76,896,348	82,615,254	9XX	18,656,298	58,240,050	63,958,956	386,762
Sep-14	2,661,734	2,810,250	633,602	6,105,586	12,365	251,364	263,729	6,369,315	75,929,244	82,298,559	9XX	18,878,337	57,050,907	63,420,222	397,090
Oct-14	3,641,361	3,597,412	1,455,055	8,693,828	12,119	300,915	313,034	9,006,862	68,551,045	77,557,907	9XX	15,310,811	53,240,234	62,247,096	431,768
Nov-14	6,851,471	4,831,845	977,303	12,660,619	11,804	461,069	472,873	13,133,492	63,553,432	76,686,924	9XX	18,280,567	45,272,865	58,406,357	535,558
Dec-14	16,768,304	12,223,769	1,506,794	30,498,867	11,017	527,921	538,938	31,037,805	62,749,109	93,786,914	9XX	18,271,750	44,477,359	75,515,164	596,910