

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

	Jun-14	Change	Jul-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	248,664.30	110,400.99	359,065.29
186235 AMOR WA GREAT PROGRAM	36,827.58	(12,951.32)	23,876.26
186310 WA ENERGY EFFICIENCY	16,621.16	764.61	17,385.77
186312 WA - AUDIT RESIDENTI	1,867,387.50	5,057.51	1,872,445.01
186314 WA - LOW INCOME WEAT	110,139.83	361.38	110,501.21
186315 WA - WA - LIEE AMORT	(311.29)	(551.15)	(862.44)
186316 WA DSM AMORTIZATION	158,026.32	(43,803.54)	114,222.78
Subtotal 186xxx accounts	2,437,355.40	59,278.48	2,496,633.88
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(549,494.99)	(120,145.04)	(669,640.03)
254317 PROP SALE REFUNDS-WA	(35,334.69)	8,246.54	(27,088.15)
Subtotal 254xxx accounts	(584,829.68)	(111,898.50)	(696,728.18)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	2,761,788.00	87,051.00	2,848,839.00
191421 AMORT OF WACOG - WA	(78,985.39)	26,480.48	(52,504.91)
191430 DEMAND - ACCR WA	(1,912,790.00)	502,343.85	(1,410,446.15)
191431 AMORT OF DEMAND WA	(424,485.57)	40,654.17	(383,831.40)
Subtotal 191xxx accounts	345,527.04	656,529.50	1,002,056.54
TOTAL WASHINGTON DEFERRED ACCOUNTS	2,198,052.76	603,909.48	2,801,962.24

STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

RECEIVED
RECORDS MANAGEMENT

2014 AUG 28 AM 8:23

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	07312014 (MMDDYYYY)	07312014 (MMDDYYYY)	USD	JE 29	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)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	10,070.02	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	10,070.02	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,139.03	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,139.03	INT RESERVE - 186231 Ind DSM				N
5	186274			S	7,705.30	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	7,705.30	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	118,469.48	-	AMORT 186233 Ind DSM				N
8	186233			H	-	118,469.48	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	283.02	INTEREST 186233 Ind DSM				N
10	186233			S	283.02	-	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	179,573.11	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	179,573.11	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	956.80	INTEREST 186271 Comm Decoup				N
16	186271			S	956.80	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	148,035.94	-	AMORT 186277 Res Decoup				N
18	186277			H	-	148,035.94	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	S	1,974.36	-	INTEREST 186277 Res Decoup				N
20	186277			H	-	1,974.36	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	2,676.53	-	AMORT 186286 CUB Fund				N
22	186286			H	-	2,676.53	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	7.55	INTEREST 186286 CUB Fund				N
24	186286			S	7.55	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	7,198.14	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	7,198.14	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	32.59	INTEREST 186288 NWIGU Intervener				N
28	186288			S	32.59	-	INTEREST 186288 NWIGU Intervener				N
29	191401			S	183,942.72	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	183,942.72	AMORT 191401 OR WACOG				N
31	191401			H	137.15	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	S	-	137.15	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	S	17,984.06	-	AMORT 186307 OR AMR				N
34	186307			H	-	17,984.06	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	86.94	INTEREST 186307 OR AMR				N
36	186307			S	86.94	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	S	142,581.57	-	AMORT 191031 Working Gas				N
38	191031			H	-	142,581.57	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	693.00	INTEREST 191031 Working Gas				N
40	191031			S	693.00	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	H	-	119,137.41	AMORT 254315 Property Sales				N
42	254315			S	119,137.41	-	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	501.81	-	INTEREST 254315 Property Sales				N
44	254315			H	-	501.81	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	41,225.45	AMORT 191442 Gas Reserves				N
46	191442			S	41,225.45	-	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	186315	254317
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill		
		WACOG Deferral	FIRM	INTERR	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 IFS		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
I41IF	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

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		7,224.20			7,224.20
1C (C01)		2,197.60			2,197.60
2R (R02)		1,362,146.60			1,362,146.60
3 CFS		581,230.70			581,230.70
3 IFS		34,826.40			34,826.40
27		4,125.8			4,125.80
41C Firm Sales	Block 1	138,551.10			138,551.10
C41SF	Block 2	41,018.70			41,018.70
41C Interr Sales	Block 1				-
C41SI	Block 2				-
41I Firm Trans	Block 1	3,989.00			3,989.00
I41TF	Block 2	1,450.00			1,450.00
41C Firm Trans	Block 1				-
C41TF	Block 2				-
41I Firm Sales	Block 1				-
I41SF	Block 2				-
41I Interr Sales	Block 1	15,773.8			15,773.80
I41SI	Block 2	8,579.6			8,579.60
42C Firm Sales	Block 1	15,840.00			15,840.00
C42SF	Block 2				-
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Firm Sales	Block 1	69,092.0			69,092.00
I42SF	Block 2	29,245.0			29,245.00
	Block 3	4,309.0			4,309.00
	Block 4				-
	Block 5				-
	Block 6				-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	23,641.00			23,641.00
	Block 3	20,000.00			20,000.00
	Block 4	4,520.00			4,520.00
	Block 5				-
	Block 6				-
42I Firm Trans	Block 1	67,842.0			67,842.00
I42TF	Block 2	67,503.0			67,503.00
	Block 3	60,000.0			60,000.00
	Block 4	75,600.0			75,600.00
	Block 5				-
	Block 6				-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	36,677.00			36,677.00
	Block 3	5,395.00			5,395.00
	Block 4				-
	Block 5				-
	Block 6				-
42I Interr Sales	Block 1	10,000.0			10,000.00
I42SI	Block 2	3,998.0			3,998.00
	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	84,127.0			84,127.00
I42TI	Block 2	149,742.0			149,742.00
	Block 3	96,529.0			96,529.00
	Block 4	268,132.0			268,132.00
	Block 5	120,311.0			120,311.00
	Block 6				-
43 Firm Trans					-
43 Interr Trans					-
Intentionally blank		305,189.00			305,189.00
Sources:	total per above	3,768,805.50	0	0	3,768,805.50

Temporaries Tab

total OR & WA	53,590,721.70	total* wa	3,768,805.50
total per CIS	53,590,721.70	total* or	49,820,851.20
difference	0.00	total*	53,589,656.70
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY

Internal Order	Cost Center	
908-07307	11529	-
908-07203	11529	-
908-07603	11529	-

include in interest
calc. in 186312

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-LJEE	Property Sales
Schedule	Block							
1R (R01)		80.21	129.12	0.00	(259.20)	(73.44)	(3.11)	42.49
1C (C01)		24.40	39.28	0.00	(62.23)	(17.63)	(0.74)	10.19
2R (R02)		15,123.11	24,345.47	0.00	(29,542.82)	(8,362.65)	(351.70)	4,832.62
3 CFS		6,453.06	10,388.26	0.00	(11,149.74)	(3,157.05)	(133.40)	1,823.09
3 IFS		386.66	622.45	0.00	0.00	(168.18)	(6.99)	97.25
27		45.81	73.74	0.00	(69.83)	(19.81)	(0.83)	11.44
41C Firm Sales	Block 1	1,538.25	2,476.31	0.00	(2,086.77)	(590.92)	(25.17)	341.83
	Block 2	455.41	733.12	0.00	(544.06)	(154.16)	(6.67)	89.04
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	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	10.38
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	3.33
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	175.13	0.00	98.50	0.00	(65.62)	(2.72)	39.52
	Block 2	95.25	0.00	53.58	0.00	(31.42)	(1.31)	18.95
42C Firm Sales	Block 1	175.86	283.11	0.00	(153.29)	(43.47)	(1.82)	25.14
	Block 2	0.00	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 Firm Sales	Block 1	767.09	1,234.87	0.00	0.00	(167.16)	(7.27)	96.46
	Block 2	324.69	522.69	0.00	0.00	(63.20)	(2.80)	36.64
	Block 3	47.84	77.01	0.00	0.00	(7.17)	(0.29)	4.12
	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 Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	32.99
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	23.29
	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	2.72
	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	74.61
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	66.49
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	45.33
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	45.55
	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
	Block 2	407.20	0.00	229.03	(176.42)	(49.80)	(2.10)	28.76
	Block 3	59.90	0.00	33.69	(19.86)	(5.62)	(0.26)	3.25
	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	111.02	0.00	62.45	0.00	(18.93)	(0.77)	10.90
	Block 2	44.39	0.00	24.97	0.00	(6.77)	(0.27)	3.90
	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
	Block 2	0.00	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	84.47
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	134.60
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	66.46
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	148.72
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	43.72
	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:		26,537.33	40,925.43	627.11	(44,171.71)	(13,033.41)	(549.56)	8,330.96

Temporaries Tab

Switchers - WA		26,658.30	191421
Commodity	(126.50)	41,747.29	191431
Commodity		(44,171.71)	186316
Commodity		(13,033.41)	186235
Commodity		(549.56)	186315
Commodity		8,330.96	254317
	(126.50)		

0.95628 Annually

120.97 **191421**

Demand	(203.65)
Demand	
Demand	
Demand	
	(203.65)

rate sensitive adj 0.95628 Annually

Demand 194.75 **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	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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	Jun-14	56,782.84		3.250%	594.96	57,377.80	248,664.30
66	Jul-14	109,579.14		3.250%	821.85	110,400.99	359,065.29

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	Jun-14	(14,886.45)		3.25%	119.58	(14,766.87)	36,827.58	
63	Jul-14	(13,033.41)		3.25%	82.09	(12,951.32)	23,876.26	
64	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
 Debit (Credit): Included beginning in the 2010 PGA

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
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	Jun-14	958.16		3.25%	43.60	1,001.76	16,621.16
67	Jul-14	718.62		3.25%	45.99	764.61	17,385.77
68	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
 Debit (Credit) Included beginning in the 2010 PGA

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 1	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
62	Jun-14	0.00		5,043.85	3.25%	3,602.50	1,441.35	5,043.85	1,867,387.50	1,333,754.51	533,632.99
63	Jul-14	0.00		5,057.51	3.25%	3,612.25	1,445.26	5,057.51	1,872,445.01	1,337,366.76	535,078.25

History truncated for ease of viewing

Notes:

1 - Transferred Dec 2012 deferral plus 2013 interest on the balance to account 186316 for amortization

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

Debit (Credit)	Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest		Activity (f)	Balance (g)
					Rate (e2)	Interest (e1)		
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	Jun-14		0.00		3.25%	297.49	297.49	110,139.83
60	Jul-14		63.00		3.25%	298.38	361.38	110,501.21

61 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	Jun-14	(627.74)		3.25%	0.01	(627.73)	(311.29)
49	Jul-14	(549.56)		3.25%	(1.59)	(551.15)	(862.44)

50 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	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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	Jun-14	(50,575.93)		3.25%	495.14	(50,080.79)	158,026.32
66	Jul-14	(44,171.71)		3.25%	368.17	(43,803.54)	114,222.78

67 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)
9	Jun-14	9,387		3.25%	(108.12)	9,278.84	(35,334.69)
10	Jul-14	8,331		3.25%	(84.42)	8,246.54	(27,088.15)

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	Jun-14	30,396.74		3.25%	(254.39)	30,142.35	(78,985.39)	
67	Jul-14	26,658.30		3.25%	(177.82)	26,480.48	(52,504.91)	
68	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	Jun-14	47,938.33		3.25%	(1,211.28)	46,727.05	(424,485.54)	
67	Jul-14	41,747.29		3.25%	(1,093.12)	40,654.17	(383,831.38)	
68	History truncated for ease of viewing							

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	07312014 (MMDDYYYY)	07312014 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(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)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	540200	84020	805-02890	H	-	889,562.00	OR WACOG PGA Activity				N
2	191400			S	889,562.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	454.00	-	OR WACOG PGA Activity				N
4	191400			H	-	454.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	374,325.32	-	OR DEM PGA Activity				N
6	191410			H	-	374,325.32	OR DEM PGA Activity				N
7	540100	84020	805-02885	H	-	58,809.43	OR DEM DEF Collected				N
8	191450			S	58,809.43	-	OR DEM DEF Collected				N
9	411000	83010	419-06205	H	-	100,604.00	OR PGA Interest				N
10	191400			S	129,764.00	-	OR WACOG Interest				N
11	191410			H	-	14,547.00	OR DEM Incr. Interest				N
12	191450			H	-	14,613.00	OR DEM Coll. Interest				N
13	540200	84020	805-02950	H	-	79,464.00	WA WACOG PGA Activity				N
14	191420			S	79,464.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	506,837.85	WA DEM PGA Activity				N
16	191430			S	506,837.85	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	H	-	3,093.00	WA PGA Interest				N
18	191420			S	7,587.00	-	WA WACOG Interest				N
19	191430			H	-	4,494.00	WA DEM Interest				N
20	411000	83010	419-06206	S	27,720.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	27,720.00	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
26	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
27	191400			H	-	-	OR DEM PGA - Adj 2012-2013				N
28	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
29	242035			H	-	-	OR DEM PGA - Adj 2012-2013				N
Total					2,074,523.60	2,074,523.60					

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

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 _____

DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 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		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	7,343,409.13	7,578,003.77			
48				40,672.00	36,736.00	40,672.00	39,360.00	40,672.00	39,360.00	40,672.00			
49		39,360.00	40,672.00	40,672.00	36,736.00	40,672.00	39,360.00	40,672.00	39,360.00	40,672.00			
50		18,688.19	18,688.19	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		(13,601.46)	(21,859.82)	(17,179.71)	(46,032.33)	(16,134.13)	(5,750.49)	(86,812.23)	(71,119.27)	28,441.24			
52													
53													
54													
55													
56													
57													
58		7,884,366.75	8,031,578.22	7,998,425.19	7,393,276.33	7,953,008.20	7,487,391.16	7,554,195.80	7,330,338.05	7,665,805.20			
59		7,538,008.00	8,211,532.44	8,211,532.44	7,835,816.44	8,211,532.44	7,895,555.08	8,080,478.08	7,895,555.08	8,080,478.08			8,211,532.44
EMBEDDED CHARGES:													
69		346,359.00	(179,954.00)	(213,107.00)	(442,540.00)	(258,524.00)	(408,164.00)	(526,282.00)	(565,217.00)	(414,673.00)			
81		90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%			
82		312,659.27	(162,444.48)	(192,371.69)	(399,480.86)	(233,369.61)	(368,449.64)	(475,074.76)	(510,221.39)	(374,325.32)			
83		258,282.75	(220,626.00)	(188,774.14)	(432,642.45)	(270,084.23)	(403,979.91)	(548,550.93)	(222,379.25)				
84		54,376.52	58,181.52	(3,597.55)	33,161.59	36,714.82	35,530.27	73,476.17	(287,842.14)	(374,325.32)			
85		90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%			
86		Entry 191410											
87		Entry 805-02880											

(374,325.32)
 374,325.32

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 Embodied Seasonalized Tab 20	10,045,585.00	14,933,308.00	13,754,842.00	11,145,958.00	9,656,978.00	7,104,080.00	4,524,427.00	2,823,853.00	2,522,337.00	2,516,214.00	2,731,972.00	5,824,951.00
2 Collected line 44	10,373,659.60	15,635,676.76	14,619,620.08	13,145,628.45	8,345,324.60	6,734,792.43	3,522,277.87	3,198,081.09	2,463,527.57			
3 Deferral	328,274.60	1,282,368.76	864,778.08	1,989,668.45	(1,311,653.40)	(389,267.57)	(1,002,149.13)	374,228.09	(58,809.43)			
4 Previously Booked	328,274.60	1,320,186.66	813,186.64	2,002,938.09	(1,316,638.87)	(363,658.20)	(1,002,149.13)	374,228.09				
5 Net to Book		(37,817.90)	51,611.44	(3,169.64)	4,985.47	(15,609.37)			(58,809.43)			
6 Entry 191450												
7 Entry 805-02885	58,809.43											
	(58,809.43)											
Oregon Firm Calendar Mo. Sales:												
15 Residential	44,280,293	69,192,014	62,200,428	57,200,428	34,173,840	26,669,728	12,322,377	10,400,570	7,842,296	3,983,863	0	0
16 Commercial	25,211,549	38,915,797	37,613,940	32,684,237	21,709,516	17,771,738	9,877,210	9,371,366	6,873,331	3,675,068	0	0
17 Industrial Firm	3,136,996	2,878,095	3,447,194	2,893,643	2,709,184	2,549,184	2,050,199	2,158,482	2,156,473	621,720	0	0
18 Total of Calendar Month Sales:	72,630,837	110,983,907	103,957,417	92,988,308	58,652,137	47,190,649	24,349,787	21,936,358	16,872,100	8,280,751	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	875,901	629,255	303,586	0	0
20 31ISF - 31SFA C	32,597	928,437	1,205,370	1,044,774	939,276	924,244	867,009	845,541	951,652	645,161	0	0
21 32CSF - 32SFA C	578,592	886,502	874,202	797,115	708,134	718,333	594,844	645,161	636,871	485,541	0	0
22 32ISF - 32SFA C	563,351	713,004	692,435	714,216	673,139	631,116	621,951	617,915	624,053	485,541	0	0
23 Total Firm Sales w/ Fixed Demand Charge	3,288,216	4,156,693	4,084,715	3,563,486	3,407,384	3,053,969	2,984,517	2,984,517	3,041,831	2,984,517	0	0
24 Total Calendar Sales less Fixed:	69,342,622	106,827,214	98,972,704	89,903,594	55,088,651	43,783,265	21,295,818	18,951,840	13,330,269	(8,280,751)	0	0
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	2,684,149.13	1,958,781.04			
All Cycles												
27 Plus: 31CSF - 31SFA C	185,841.45	180,459.23	183,632.85	178,532.41	171,155.93	168,813.27	167,176.80	166,377.23	163,737.35			
28 31SI - 31SIV	124,012.79	107,945.64	136,078.53	124,380.06	126,949.34	121,704.45	119,269.71	119,007.14	119,007.14			
29 32CSF - 32SFA C	71,337.20	87,915.12	86,438.73	90,514.24	84,426.02	86,262.56	78,777.22	87,322.61	89,686.10			
30 32ISF - 32SFA C	81,632.53	78,280.79	82,379.56	90,596.65	79,649.85	77,560.14	79,516.43	79,376.43	79,236.43			
31 Prior Month Unbilled MDDV Com	(98,400.24)	(92,736.05)	(89,894.77)	(91,603.77)	(89,053.55)	(86,385.31)	(84,193.98)	(83,375.74)	(82,975.96)			
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)	(59,634.86)	(59,503.57)			
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	82,975.96	81,656.02			
34 Current Month Unbilled MDDV Ind	62,006.40	59,972.82	68,039.27	62,190.03	63,474.67	60,852.23	59,634.86	59,503.57	59,503.57			
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	451,752.34	450,347.08			
36 Plus: 31CSI - 31SIV												
37 31SI - 31SIV	35,694.16	58,847.07	54,296.97	48,606.80	41,646.25	37,929.35	29,923.27	24,174.72	20,591.76			
38 32CSI - 32SIV	33,218.40	57,265.04	64,099.99	54,634.22	56,991.89	56,667.84	55,798.57	53,269.20	49,660.04			
39 32SI - 32SIV	68,912.56	116,112.11	118,396.96	103,241.02	99,638.24	94,597.19	85,721.84	77,443.92	70,251.80			
40 SFV Collected Interruptible Sales												
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)	(595.44)	(729.35)			
42 Prior Mo Manual Adjustments Ind	(21,463.46)	(28,838.89)	(6,783.60)	(15,806.28)	(6,774.27)	(7,146.78)	(7,797.80)	(5,754.84)	(5,754.84)			
43 Prior Mo Manual Adjustments Ind Int	(74.99)	(7,008.75)	(6,786.63)	(2,832.70)	(2,571.39)	(3,922.22)	(595.44)	(729.35)	(729.35)			
44 Unbilled Manual Adjustments Com	28,739.68	11,130.28	2,098.43	2,832.70	2,571.39	3,922.22	595.44	729.35	729.35			
45 Unbilled Manual Adjustments Ind	29,638.89	6,783.60	15,806.28	6,774.27	7,146.78	7,797.80	5,754.84	5,754.84	5,754.84			
46 Unbilled Manual Adjustments Ind Int	7,008.75	6,786.63	2,832.70	2,571.39	3,922.22	595.44	729.35	729.35	729.35			
47 Collections Subject to Sensitive Adj	570,887.52	520,881.23	617,968.28	570,815.52	559,391.63	548,761.11	521,316.28	529,330.17	518,869.53			
48 Percent Impact of Sensitive Effect	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)			
49 Revenue Sensitive Adjustment	(16,607.12)	(15,152.73)	(17,976.70)	(16,605.02)	(16,272.70)	(15,992.95)	(15,163.09)	(15,388.21)	(15,123.00)			
50 Total Demand Charges Collected (26+47+48)	10,373,659.60	15,635,676.76	14,619,620.08	13,145,628.45	8,345,324.65	6,734,792.43	3,522,277.87	3,198,081.09	2,463,527.57			

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191,450 OREGON 11/13 - 10/14 OR Demand Accrual Vol.

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Balance
Beg. Balance		(329,339)	(1,617,999)	(2,496,070)	(4,518,404)	(3,231,792)	(2,882,281)	(1,895,570)	(2,283,301)	(2,239,104)	(2,239,104)		(2,239,104)
Nov: Accrual													
Bal. Before Int.	(328,275)												(328,274.60)
Int. Rate	(1,064)												(1,064.00)
Ending Balance	(329,339)												(329,338.60)
Dec: Accrual													
Bal. Before Int.	(1,282,369)												(1,282,368.76)
Int. Rate	(1,611,707)												(1,611,707.36)
Ending Balance	(1,617,999)												(1,617,999.36)
Jan: Accrual													
Bal. Before Int.	(864,778)												(864,778.08)
Int. Rate	(2,482,777)												(2,482,777.44)
Ending Balance	(13,293)												(13,293.00)
Feb: Accrual													
Bal. Before Int.	(1,999,668)												(2,496,070.44)
Int. Rate	(4,495,739)												(1,999,668.45)
Ending Balance	(22,665)												(4,495,738.89)
Mar: Accrual													
Bal. Before Int.	(1,311,653)												(2,266,500.00)
Int. Rate	(3,206,750)												(4,518,403.89)
Ending Balance	(25,042)												(1,311,653.40)
Apr: Accrual													
Bal. Before Int.	(369,268)												(3,206,750.49)
Int. Rate	(2,862,525)												(25,042.00)
Ending Balance	(19,756)												(3,231,792.49)
May: Accrual													
Bal. Before Int.	(2,882,281)												(369,267.57)
Int. Rate	(1,002,149)												(2,862,524.92)
Ending Balance	(15,438)												(19,756.00)
Jun: Accrual													
Bal. Before Int.	(1,895,569.79)												(2,882,280.92)
Int. Rate	(374,228)												(1,002,149.13)
Ending Balance	(2,269,798)												(1,895,569.79)
Jul: Accrual													
Bal. Before Int.	(13,503)												(15,438.00)
Int. Rate	(374,228)												(1,895,569.79)
Ending Balance	(2,283,301)												(374,228.09)
Aug: Accrual													
Bal. Before Int.	(13,503)												(2,269,797.88)
Int. Rate	(58,809)												(13,503.00)
Ending Balance	(2,224,491)												(2,283,300.88)
Spt: Accrual													
Bal. Before Int.	(14,613)												(58,809.43)
Int. Rate	(2,239,104)												(2,224,491.45)
Ending Balance	(2,239,104)												(14,613.00)
Oct: Accrual													
Bal. Before Int.	(2,239,104)												(2,239,104.45)
Int. Rate	(2,239,104)												(2,239,104.45)
Ending Balance	(2,239,104)												(2,239,104.45)
Nov: Accrual													
Bal. Before Int.	(1,064)												(2,239,104.45)
Int. Rate	(6,292)												(2,239,104.45)
Ending Balance	(6,415)												(2,239,104.45)
Previously Book - Total Interest													(131,666.00)
Net to Record - Total Interest													
Entry JE28- Total Interest													
Previously Book - Equity Portion													
Net to Record - Equity Portion													
Monthly Deferral													
Entry 191450													
Entry 419-06205													

Entry JE28- Less Equity Portion (book to 191452)
Previously Book - Equity Portion
Net to Record - Equity Portion

Monthly Deferral
Entry 191450
Entry 419-06205

**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	13,198,820	10,558,423			
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	9,741,057	8,427,310			
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	1,308,873	1,446,457			
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	24,248,750	20,432,190			
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	6,147,409	4,591,951		
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	5,680,412	4,052,881		
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	745,292	643,633		
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	12,573,113	9,288,465		
C / J 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	6,147,409	4,591,951			
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	5,680,412	4,052,881			
Industrial Firm	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586	882,279	669,912	745,292	643,633			
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	12,573,113	9,288,465			
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	13,198,841	10,558,442			
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	10,661,983	9,144,565			
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	2,252,023	2,414,175			
Interruptible	6,189,144	4,641,168	6,608,256	6,465,736	6,077,714	5,675,360	5,576,568	4,910,355	4,551,764	4,127,329			
Total	42,486,609	60,402,003	120,375,362	130,737,330	118,482,709	86,623,762	63,182,850	44,360,244	30,664,610	26,244,511			
Calculated Calendar Month Volumes:													
Residential	50,054,421	77,668,537	129,997,260	121,763,752	109,769,484	71,179,476	58,018,119	31,904,493	29,076,545	22,959,863			
Commercial	27,495,994	42,454,191	84,908,478	84,908,478	77,668,537	64,461,420	58,018,119	50,054,421	42,454,191	37,495,994			
Industrial Firm	3,458,143	3,266,275	3,266,275	3,848,164	3,256,241	3,032,954	2,824,323	2,274,514	2,327,403	2,312,516			
Interruptible	4,641,168	6,608,256	6,608,256	6,465,736	6,077,714	5,675,360	5,576,568	4,910,355	4,551,764	4,127,329			
Company Use													
Total	85,649,726	129,997,260	224,780,275	216,613,325	196,738,006	139,276,165	116,436,111	86,819,349	81,129,268	70,917,121			
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 32,563,279	\$ 54,326,953	\$ 109,659,838	\$ 116,436,111	\$ 109,738,006	\$ 86,819,349	\$ 70,917,121	\$ 61,819,349	\$ 58,018,119	\$ 50,917,121	\$ 44,517,121	\$ 38,417,121	\$ 32,563,279
System WACOG Per Therm Sold:	0.38042	0.41791	0.39675	0.48573	0.51719	0.39707	0.44898	0.44722	0.44435	0.44435	0.44435	0.44435	0.44435
Washington WACOG Per Therm Sold:	0.37002	0.41135	0.39157	0.48203	0.50995	0.38288	0.43364	0.42167	0.41863	0.41863	0.41863	0.41863	0.41863

**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	1,566,987	1,369,371			
Commercial	966,186	1,409,223	2,884,639	3,542,490	3,174,102	2,315,895	1,655,223	1,107,038	835,936	739,353			
Industrial Firm	53,608	71,336	102,307	117,982	113,050	101,019	87,936	74,021	63,357	59,180			
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	2,466,281	2,167,904			
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	816,671	607,988		
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048	876,050	521,150	517,074	377,813		
Industrial Firm	32,804	46,749	66,388	64,599	63,354	51,717	40,725	40,406	27,716	27,696	21,913		
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	1,361,441	1,007,714		
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	816,671	607,988			
Commercial	914,750	2,071,894	1,642,197	1,502,595	1,024,048	876,050	517,074	521,150	517,074	377,813			
Industrial Firm	46,749	66,388	64,599	63,354	51,717	40,725	40,406	27,716	27,696	21,913			
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	1,361,441	1,007,714			
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	1,566,987	1,369,371			
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	904,368	782,964			
Industrial Firm	265,248	299,508	391,969	403,214	374,236	335,166	275,457	237,005	168,941	161,826			
Interruptible	166,890	(31,951)	152,611	148,211	142,803	114,827	99,211	89,841	85,563	76,070			
Total	3,810,930	5,414,843	11,643,979	12,792,552	11,761,143	8,482,810	5,961,094	4,002,255	2,725,859	2,390,231			
Calculated Calendar Month Volumes:													
Residential	5,774,128	8,476,523	7,900,292	4,351,194	3,353,798	1,587,465	1,519,211	1,160,688	1,160,688	(607,988)			
Commercial	2,284,446	3,538,394	3,079,871	1,976,611	1,621,966	832,572	643,703	643,703	643,703	(377,813)			
Industrial Firm	319,147	390,180	401,970	324,174	275,138	224,315	166,921	166,921	166,921	(21,913)			
Interruptible	(31,951)	152,611	142,803	114,827	99,211	89,841	85,563	85,563	85,563	(76,070)			
Total	8,345,769	12,557,708	11,894,810	6,766,806	5,350,113	2,734,192	2,673,987	2,036,504	2,036,504	(1,007,714)			
"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	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	1,015,072	773,077				
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	2,673,987	2,036,504	(1,007,714)			
Amount	3,088,101	5,165,613	4,657,651	5,228,225	3,450,733	2,048,451	1,185,655	1,127,540	852,541				
Dfr. (Collection vs Calculated)	80,036	(398,581)	(142,262)	(1,110,875)	(851,986)	(17,495)	(147,728)	(79,464)	(79,464)				
Amount Previously Booked	81,705	(398,581)	(1,134,473)	(863,580)	(35,901)	(147,143)	(112,468)						
Net to Book (191420)	(1,669)	-	(21,344)	23,598	(18,406)	(585)							
Entry 191420													
Entry 805-02950													

**79,464
(79,464)**

**Washington Demand Deferral Calculation
2013-14 Tracker year Closing
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes**

Calculated Calendar Month 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
Residential	5,774,128	8,476,523	7,900,292	7,280,992	4,351,194	3,353,798	1,587,465	1,519,211	1,180,688	(607,988)	-	-
Commercial	2,284,446	3,536,394	3,444,337	3,079,871	1,976,611	1,621,966	832,572	900,292	643,703	(377,813)	-	-
Industrial Firm	319,147	390,180	401,970	362,598	324,174	275,138	224,315	168,921	156,043	(21,913)	-	-
Total Firm Sales	8,377,720	12,405,097	11,746,599	10,703,462	6,651,979	5,250,902	2,644,351	2,588,424	1,960,434	(1,007,714)	-	-
Sub Total	74,522	91,175	128,303	109,720	89,028	81,367	74,814	68,292	72,033	-	-	-
1 - 99 Less: 41CSF - 41SF A C	18,010	19,895	20,232	19,174	19,136	17,530	16,879	17,051	16,501	-	-	-
41ISF - 41SF A C	5,501	9,948	7,642	7,154	4,714	4,202	3,093	3,701	4,154	-	-	-
42CSF - 42SF A C	67,832	95,825	98,268	89,248	85,046	85,027	94,194	82,692	82,881	-	-	-
42ISF - 42SF A C	165,865	216,843	254,445	225,296	197,924	188,126	188,980	171,736	175,569	-	-	-
Total Firm Sales Subject to D/C Rate	8,211,855	12,186,254	11,492,154	10,478,166	6,454,056	5,062,776	2,455,372	2,416,688	1,784,864	(1,007,714)	-	-
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 to D/C Rate	1,099,804	1,632,358	1,539,130	1,403,328	864,384	678,051	328,845	323,664	239,045	-	-	-
SFV Firm Demand Collected	10,721.70	9,952.58	12,897.39	12,213.96	11,357.07	10,707.07	10,707.07	10,707.07	10,707.07	-	-	-
Plus: 41CSF - 41SF A C	1,906.08	1,918.62	1,941.61	2,087.91	2,092.09	2,027.30	2,027.30	2,027.30	2,027.30	-	-	-
41ISF - 41SF A C	815.10	1,243.55	1,243.55	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04	-	-	-
42CSF - 42SF A C	9,078.96	11,254.65	10,220.10	10,435.37	10,140.68	11,024.75	13,432.43	11,532.62	11,532.62	-	-	-
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41SI - 41SIV												
42CSI - 42SIM	(6,286.63)	3,646.81	9,221.03	4,725.87	4,277.96	3,777.21	3,443.48	3,221.53	3,036.56	-	-	-
42ISI - 42SIM	1,502.04	2,106.45	2,943.57	2,260.05	1,339.38	1,076.19	951.55	964.21	684.78	-	-	-
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 Int	\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ (1,391.94)	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int	\$ -	\$ 4,143.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int	\$ 592.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ -	\$ -	\$ 651.02	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ -	\$ -	\$ 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	\$ 323,664	\$ 239,045	\$ -	\$ -	\$ -
Actual Demand Chg	\$ 767,148.88	\$ 781,472.56	\$ 778,246.77	\$ 719,365.79	\$ 773,827.70	\$ 728,523.16	\$ 735,023.25	\$ 713,241.89	\$ 745,582.85	\$ -	\$ -	\$ -
Variance	\$ 341,364.12	\$ 846,875.44	\$ 756,184.23	\$ 683,962.21	\$ 91,887.30	\$ (49,849.16)	\$ (408,132.25)	\$ (389,577.89)	\$ (506,837.85)	\$ -	\$ -	\$ -
Previously Booked	\$ 345,193.84	\$ 850,832.82	\$ 760,141.61	\$ 687,536.63	\$ 95,844.69	\$ (46,019.43)	\$ (400,212.46)	\$ (420,603.70)	\$ -	\$ -	\$ -	\$ -
Net to Book (191430)	\$ (3,829.72)	\$ (3,957.38)	\$ (3,957.38)	\$ (3,574.42)	\$ (3,957.39)	\$ (3,829.73)	\$ (7,919.79)	\$ 31,025.81	\$ (506,837.85)	\$ -	\$ -	\$ -
Entry 191430												
Entry 805-02940												

**506,837.85
(506,837.85)**

Jul-14 (Estimate) Comparison to Embedded

THERMS	Embedded		Comparison to Embedded	
	AMOUNT	RATE/THM	AMOUNT	RATE/THM
Contract/Commodity Gas Credits:				
Hedged Ercana Sale	580,616.74			
Hedged Ercana Coal True Up				
Hedged Ercana Sale True Up				
Yr around Contracts-Rockies	47,428,665.00	0.41049		
Yr around Contracts-Alberta				
Yr around Contracts-Sumas/S12				
Yr around Contracts-Rockies				
Yr around Contracts-Alberta				
Yr around Contracts-Sumas/S12				
Forecasted BaseLoad S.T.				
Swing Contracts - Rockies				
Swing Contracts - RES - Alberta				
Swing Contracts - RES - Alberta				
Hedged Spot Purch-Rockies				
Hedged Spot Purch-Alberta (NOVA)				
Hedged Spot Purch-Sumas/S12 (WEI)				
Spot Purchases-Rockies				
Spot Purchases-Alberta				
Volumetric Transp Chg				
UAG Reserve Adjustment				
Misc. Adj. US Sales				
Sub Total	47,428,665	20,251,012.86	4,2688	0.42688
Field Production Gas	845,536.00	414,312.80	0.49000	0.49000
Storage Activity:				
System Withdrawals	150,163.00	70,223.64	0.46759	0.46759
System Injections	(25,504,013.00)	(10,774,423.83)	0.41594	0.41594
Sub Total	(25,353,850.00)	(10,704,200.19)	0.41564	0.41564
P/M Imbalance Adj	1,548,820.00	613,612.00	0.39618	0.39618
C/M Imbalance Adj	(780,798.00)	(313,296.35)	0.39618	0.39618
Cost of Company Use Gas	(19,160.20)	(7,593.04)	0.39515	0.39515
Misc. Cust. Imbalance Purch		(1,138.89)		
Prior Period Estimate Adj.		(50,506.45)		
Line Loss & Unacct For				
Total Monthly Gas Cost	23,259,203	10,202,210.35	0.43863	0.43863
RESTATE COST AT EMBEDDED RATES.....				
ACTUAL COST OF GAS.....				
VARIANCE FROM ACTUAL COST (Gain (L)).....				
Sales Standoff - See WAFGA Tab 17				
Oregon.....	20,923,359	% Of Oregon Sales	0.9113	
Washington.....	2,335,834	Oregon's Share of the Var.	364,770.85	
Total	22,259,193		36,477.09	
Estimated WACOG Variance for the Shareholder 10%				
Shareholders Share of the WACOG Deferral			491,660	
WACOG Equalization			(668,167)	
Estimated Shareholder (gain) or Loss.....			(557,827)	