

NW Natural's ECRM Annual Tariff Adjustment Filing  
and 2022 Annual Report

**Exhibit C**

Rates Calculation Schedules, Deferral and Amortization Workpapers

July 14, 2023

NW Natural  
Rates & Regulatory Affairs  
2023-2024 ECRM Filing - Washington

Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

											ECRM		
											Proposed Amount:	\$27,140 Allocated to Rate Schedules	
											Revenue Sensitive Multiplier:	4.357% add revenue sensitive factor	
											Amount to Amortize:	\$28,377 All Customers	
											Multiplier	Allocation to RS	Increment
											S	T	U
Schedule	Block	A	B	C	D	E	F = E * A	G	H	I = (G*H*12)+F			
1R	n/a	318,916	\$ 1,59190	\$ 0.55668	\$ 0.19500	\$ 0.84022	\$ 267,960	\$ 5.50	1,679	\$ 378,774	1.0	\$184	0.00058
1C	n/a	22,569	\$ 1.60601	\$ 0.55668	\$ 0.18173	\$ 0.86760	\$ 19,581	\$ 7.00	37	\$ 22,689	1.0	\$11	0.00049
2R	n/a	60,471,175	\$ 1.28016	\$ 0.55668	\$ 0.16172	\$ 0.56176	\$ 33,970,287	\$ 8.00	87,552	\$ 42,375,279	1.0	\$20,535	0.00034
3 CFS	n/a	19,986,400	\$ 1.25038	\$ 0.55668	\$ 0.15700	\$ 0.53670	\$ 10,726,701	\$ 22.00	6,684	\$ 12,491,277	1.0	\$6,053	0.00030
3 IFS	n/a	277,642	\$ 1.22899	\$ 0.55668	\$ 0.12557	\$ 0.54674	\$ 151,798	\$ 22.00	19	\$ 156,814	1.0	\$76	0.00027
27R	n/a	80,870	\$ 1.02062	\$ 0.55668	\$ 0.14933	\$ 0.31461	\$ 25,442	\$ 9.00	295	\$ 57,302	1.0	\$28	0.00035
41C Firm Sales	Block 1	1,570,103	\$ 1.03667	\$ 0.46972	\$ 0.14834	\$ 0.41861	\$ 1,441,762	\$ 250.00	83	\$ 1,690,762	1.0	\$819	0.00024
	Block 2	2,126,827	\$ 0.98320	\$ 0.46972	\$ 0.14462	\$ 0.36886					1.0		0.00021
41I Firm Sales	Block 1	405,389	\$ 0.96687	\$ 0.46972	\$ 0.12513	\$ 0.37202	\$ 414,086	\$ 250.00	22	\$ 480,086	1.0	\$233	0.00021
	Block 2	803,153	\$ 0.92170	\$ 0.46972	\$ 0.12418	\$ 0.32780					1.0		0.00018
41C Interr Sales	Block 1	-	\$ 1.01490	\$ 0.46972	\$ 0.14696	\$ 0.39822	\$ -	\$ 250.00	-	\$ -	1.0	\$0	0.00023
	Block 2	-	\$ 0.96393	\$ 0.46972	\$ 0.14335	\$ 0.35086					1.0		0.00020
41I Interr Sales	Block 1	-	\$ 0.95740	\$ 0.46972	\$ 0.12428	\$ 0.36340	\$ -	\$ 250.00	-	\$ -	1.0	\$0	0.00021
	Block 2	-	\$ 0.91323	\$ 0.46972	\$ 0.12334	\$ 0.32017					1.0		0.00018
41C Firm Transpt	Block 1	148,853	\$ 0.38083	\$ -	\$ 0.00194	\$ 0.37889	\$ 156,160	\$ 500.00	8	\$ 204,160	1.0	\$99	0.00024
	Block 2	298,848	\$ 0.33552	\$ -	\$ 0.00170	\$ 0.33382					1.0		0.00021
41I Firm Transpt	Block 1	-	\$ 0.37098	\$ -	\$ 0.00317	\$ 0.36781	\$ -	\$ 500.00	-	\$ -	1.0	\$0	0.00021
	Block 2	-	\$ 0.32687	\$ -	\$ 0.00281	\$ 0.32406					1.0		0.00019
42C Firm Sales	Block 1	701,175	\$ 0.80750	\$ 0.46972	\$ 0.12969	\$ 0.20809	\$ 311,591	\$ 1,300.00	8	\$ 124,801	1.0	\$60	0.00004
	Block 2	698,884	\$ 0.78434	\$ 0.46972	\$ 0.12836	\$ 0.18626					1.0		0.00004
	Block 3	213,654	\$ 0.73831	\$ 0.46972	\$ 0.12573	\$ 0.14286					1.0		0.00003
	Block 4	43,634	\$ 0.70801	\$ 0.46972	\$ 0.12401	\$ 0.11428					1.0		0.00002
	Block 5	-	\$ 0.66761	\$ 0.46972	\$ 0.12171	\$ 0.07618					1.0		0.00001
	Block 6	-	\$ 0.61709	\$ 0.46972	\$ 0.11881	\$ 0.02856					1.0		0.00001
42I Firm Sales	Block 1	1,266,148	\$ 0.75461	\$ 0.46972	\$ 0.11807	\$ 0.16682	\$ 359,183	\$ 1,300.00	10	\$ 156,001	1.0	\$76	0.00004
	Block 2	871,827	\$ 0.73700	\$ 0.46972	\$ 0.11795	\$ 0.14933					1.0		0.00003
	Block 3	146,523	\$ 0.70198	\$ 0.46972	\$ 0.11775	\$ 0.11451					1.0		0.00002
	Block 4	10,867	\$ 0.67895	\$ 0.46972	\$ 0.11762	\$ 0.09161					1.0		0.00002
	Block 5	-	\$ 0.64824	\$ 0.46972	\$ 0.11743	\$ 0.06109					1.0		0.00001
	Block 6	-	\$ 0.60982	\$ 0.46972	\$ 0.11721	\$ 0.02289					1.0		0.00000
42C Firm Transpt	Block 1	217,853	\$ 0.15376	\$ -	\$ (0.00130)	\$ 0.15506	\$ 197,297	\$ 1,550.00	2	\$ 37,201	1.0	\$18	0.00001
	Block 2	435,705	\$ 0.13764	\$ -	\$ (0.00116)	\$ 0.13880					1.0		0.00001
	Block 3	435,705	\$ 0.10553	\$ -	\$ (0.00090)	\$ 0.10643					1.0		0.00001
	Block 4	665,436	\$ 0.08445	\$ -	\$ (0.00071)	\$ 0.08516					1.0		0.00001
	Block 5	-	\$ 0.05629	\$ -	\$ (0.00048)	\$ 0.05677					1.0		0.00001
	Block 6	-	\$ 0.02111	\$ -	\$ (0.00017)	\$ 0.02128					1.0		0.00000
42I Firm Transpt	Block 1	840,318	\$ 0.15086	\$ -	\$ (0.00118)	\$ 0.15204	\$ 650,073	\$ 1,550.00	8	\$ 148,801	1.0	\$72	0.00002
	Block 2	1,062,417	\$ 0.13503	\$ -	\$ (0.00106)	\$ 0.13609					1.0		0.00002
	Block 3	936,547	\$ 0.10354	\$ -	\$ (0.00082)	\$ 0.10436					1.0		0.00001
	Block 4	2,527,103	\$ 0.08283	\$ -	\$ (0.00066)	\$ 0.08349					1.0		0.00001
	Block 5	1,239,686	\$ 0.05523	\$ -	\$ (0.00043)	\$ 0.05566					1.0		0.00001
	Block 6	-	\$ 0.02071	\$ -	\$ (0.00016)	\$ 0.02087					1.0		0.00000
42C Interr Sales	Block 1	226,932	\$ 0.76839	\$ 0.46972	\$ 0.12880	\$ 0.16987	\$ 134,629	\$ 1,300.00	2	\$ 31,201	1.0	\$15	0.00002
	Block 2	425,616	\$ 0.74928	\$ 0.46972	\$ 0.12750	\$ 0.15206					1.0		0.00002
	Block 3	194,048	\$ 0.71125	\$ 0.46972	\$ 0.12494	\$ 0.11659					1.0		0.00001
	Block 4	93,667	\$ 0.68621	\$ 0.46972	\$ 0.12322	\$ 0.09327					1.0		0.00001
	Block 5	-	\$ 0.65288	\$ 0.46972	\$ 0.12096	\$ 0.06220					1.0		0.00001
	Block 6	-	\$ 0.61118	\$ 0.46972	\$ 0.11813	\$ 0.02333					1.0		0.00000
42I Interr Sales	Block 1	128,853	\$ 0.75105	\$ 0.46972	\$ 0.11742	\$ 0.16391	\$ 34,484	\$ 1,300.00	1	\$ 15,601	1.0	\$8	0.00004
	Block 2	91,079	\$ 0.73376	\$ 0.46972	\$ 0.11731	\$ 0.14673					1.0		0.00003
	Block 3	-	\$ 0.69936	\$ 0.46972	\$ 0.11712	\$ 0.11252					1.0		0.00003
	Block 4	-	\$ 0.67671	\$ 0.46972	\$ 0.11697	\$ 0.09002					1.0		0.00002
	Block 5	-	\$ 0.64652	\$ 0.46972	\$ 0.11680	\$ 0.06000					1.0		0.00001
	Block 6	-	\$ 0.60879	\$ 0.46972	\$ 0.11657	\$ 0.02250					1.0		0.00001
42C Inter Transpt	Block 1	-	\$ 0.14295	\$ -	\$ 0.00126	\$ 0.14169	\$ -	\$ 1,550.00	-	\$ -	1	\$0	0.00008
	Block 2	-	\$ 0.12797	\$ -	\$ 0.00112	\$ 0.12685					1.0		0.00007
	Block 3	-	\$ 0.09813	\$ -	\$ 0.00086	\$ 0.09727					1.0		0.00006
	Block 4	-	\$ 0.07851	\$ -	\$ 0.00069	\$ 0.07782					1.0		0.00004
	Block 5	-	\$ 0.05235	\$ -	\$ 0.00046	\$ 0.05189					1.0		0.00003
	Block 6	-	\$ 0.01961	\$ -	\$ 0.00017	\$ 0.01944					1.0		0.00001
42I Inter Transpt	Block 1	830,413	\$ 0.14372	\$ -	\$ (0.00094)	\$ 0.14466	\$ 739,329	\$ 1,550.00	10	\$ 186,001	1.0	\$90	0.00002
	Block 2	1,522,701	\$ 0.12865	\$ -	\$ (0.00084)	\$ 0.12949					1.0		0.00002
	Block 3	1,166,628	\$ 0.09865	\$ -	\$ (0.00064)	\$ 0.09929					1.0		0.00001
	Block 4	2,984,749	\$ 0.07894	\$ -	\$ (0.00051)	\$ 0.07945					1.0		0.00001
	Block 5	1,303,638	\$ 0.05263	\$ -	\$ (0.00034)	\$ 0.05297					1.0		0.00001
	Block 6	-	\$ 0.01973	\$ -	\$ (0.00013)	\$ 0.01986					1.0		0.00000
43 Firm Transpt	n/a	-	0	-	0	-	-	-	-	38,000	1.0	\$0	0.00003
43 Interr Transpt	n/a	-	0	-	0	-	-	-	-	38,000	1.0	\$0	0.00001
Special Contract	n/a	-	-	-	-	-	-	-	-	-			
Intentionally blank													
Totals		107,792,550					\$49,600,363			\$58,556,751		\$28,377	
Tariff Schedules:													
Schedule #												Sched 303	

Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.

NW Natural  
 Rates & Regulatory Affairs  
 2023-2024 ECRM Filing - Washington  
 Effects on Average Bill by Rate Schedule  
 Calculation of Effect on Customer Average Bill by Rate Schedule [1]

		PGA	Therms in	Normal	Minimum	Current	Current	Current	Proposed	Proposed	Proposed	
		Volumes	Block	Therms	Monthly	Billing	Average	11/1/2022	11/1/2023	11/1/2023	11/1/2023	
				Monthly	Charge	Rate	Bill	ECRM	Total	ECRM	ECRM	
				Average Use		11/1/2022	11/1/2022	Rates	Rates	Average Bill	% Bill Change	
							F=D+(C * E)		[2]	T = D+(C*G)	I=(K-I)/I	
		A	B	C	D	E	F	G	H	I	J	
1												
2												
3												
4												
5												
6	Schedule	Block										
7	1R		318,916	N/A	16.0	\$ 5.50	\$1,59190	\$30.97	\$0.01644	\$1,57604	\$30.72	-0.8%
8	1C		22,569	N/A	51.0	\$ 7.00	\$1,60601	\$88.91	\$0.01366	\$1,59284	\$88.23	-0.8%
9	2R		60,471,175	N/A	58.0	\$ 8.00	\$1,28016	\$82.25	\$0.00972	\$1,27078	\$81.71	-0.7%
10	3 CFS		19,986,400	N/A	249.0	\$ 22.00	\$1,25038	\$333.34	\$0.00874	\$1,24194	\$331.24	-0.6%
11	3 IFS		277,642	N/A	1,218.0	\$ 22.00	\$1,22899	\$1,518.91	\$0.00783	\$1,22143	\$1,509.70	-0.6%
12	27		80,870	N/A	23.0	\$ 9.00	\$1,02062	\$32.47	\$0.00703	\$1,01394	\$32.32	-0.5%
13	41C Firm Sales	Block 1	1,570,103	2,000	3,712.0	\$ 250.00	\$1,03667		\$0.00685	\$1,03006		
14		Block 2	2,126,827	all additional			\$0.98320		\$0.00603	\$0.97738		
15		TOTAL						\$4,006.58			\$3,983.39	-0.6%
16	41I Firm Sales	Block 1	405,389	2,000	4,578.0	\$ 250.00	\$0.96687		\$0.00618	\$0.96090		
17		Block 2	803,153	all additional			\$0.92170		\$0.00545	\$0.91643		
18		TOTAL						\$4,559.88			\$4,534.36	-0.6%
16	41C Interr Sales	Block 1	0	2,000	0.0	\$ 250.00	\$1,01490		\$0.00610	\$1,00903		
17		Block 2	0	all additional			\$0.96393		\$0.00537	\$0.95876		
17		TOTAL						\$250.00			\$250.00	0.0%
18	41I Interr Sales	Block 1	0	2,000	0.0	\$ 250.00	\$0.95740		\$0.00627	\$0.95134		
19		Block 2	0	all additional			\$0.91323		\$0.00553	\$0.90788		
20		TOTAL						\$250.00			\$250.00	0.0%
21	41C Firm Transp	Block 1	148,853	2,000	4,664.0	\$ 500.00	\$0.38083		\$0.00716	\$0.37391		
22		Block 2	298,848	all additional			\$0.33552		\$0.00631	\$0.32942		
23		TOTAL						\$2,155.49			\$2,125.39	-1.4%
24	41I Firm Transp	Block 1	0	2,000	0.0	\$ 500.00	\$0.37098		\$0.00635	\$0.36484		
25		Block 2	0	all additional			\$0.32687		\$0.00560	\$0.32146		
26		TOTAL						\$500.00			\$500.00	0.0%
27	42C Firm Sales	Block 1	701,175	10,000	17,264.0	\$ 1,300.00	\$0.80750		\$0.00111	\$0.80643		
28		Block 2	698,884	20,000			\$0.78434		\$0.00099	\$0.78339		
29		Block 3	213,654	20,000			\$0.73831		\$0.00076	\$0.73758		
30		Block 4	43,634	100,000			\$0.70801		\$0.00061	\$0.70742		
31		Block 5	0	600,000			\$0.66761		\$0.00041	\$0.66721		
32		Block 6	0	all additional			\$0.61709		\$0.00015	\$0.61695		
33		TOTAL						\$15,072.45			\$15,054.84	-0.1%
34	42I Firm Sales	Block 1	1,266,148	10,000	19,128.0	\$ 1,300.00	\$0.75461		\$0.00134	\$0.75331		
35		Block 2	871,827	20,000			\$0.73700		\$0.00120	\$0.73583		
36		Block 3	146,523	20,000			\$0.70198		\$0.00092	\$0.70108		
37		Block 4	10,867	100,000			\$0.67895		\$0.00074	\$0.67823		
38		Block 5	0	600,000			\$0.64824		\$0.00049	\$0.64776		
39		Block 6	0	all additional			\$0.60982		\$0.00018	\$0.60964		
40		TOTAL						\$15,573.44			\$15,549.76	-0.2%
41	42C Firm Trans	Block 1	217,853	10,000	73,112.0	\$ 1,550.00	\$0.15376		\$0.00042	\$0.15335		
42		Block 2	435,705	20,000			\$0.13764		\$0.00037	\$0.13728		
43		Block 3	435,705	20,000			\$0.10553		\$0.00028	\$0.10526		
44		Block 4	665,436	100,000			\$0.08445		\$0.00023	\$0.08423		
45		Block 5	0	600,000			\$0.05629		\$0.00015	\$0.05615		
46		Block 6	0	all additional			\$0.02111		\$0.00006	\$0.02105		
47		TOTAL						\$9,902.81			\$9,881.02	-0.2%
48	42I Firm Trans	Block 1	840,318	10,000	68,813.0	\$ 1,550.00	\$0.15086		\$0.00052	\$0.15036		
49		Block 2	1,062,417	20,000			\$0.13503		\$0.00046	\$0.13459		
50		Block 3	936,547	20,000			\$0.10354		\$0.00035	\$0.10320		
51		Block 4	2,527,103	100,000			\$0.08283		\$0.00028	\$0.08256		
52		Block 5	1,239,686	600,000			\$0.05523		\$0.00019	\$0.05505		
53		Block 6	0	all additional			\$0.02071		\$0.00007	\$0.02064		
54		TOTAL						\$9,388.28			\$9,362.60	-0.3%
55	42C Interr Sales	Block 1	226,932	10,000	39,178.0	\$ 1,300.00	\$0.76839		\$0.00086	\$0.76755		
56		Block 2	425,616	20,000			\$0.74928		\$0.00077	\$0.74853		
57		Block 3	194,048	20,000			\$0.71125		\$0.00059	\$0.71067		
58		Block 4	93,667	100,000			\$0.68621		\$0.00047	\$0.68575		
59		Block 5	0	600,000			\$0.65288		\$0.00032	\$0.65257		
60		Block 6	0	all additional			\$0.61118		\$0.00012	\$0.61106		
61		TOTAL						\$30,497.35			\$30,468.63	-0.1%
62	42I Interr Sales	Block 1	128,853	10,000	18,328.0	\$ 1,300.00	\$0.75105		\$0.00101	\$0.75008		
63		Block 2	91,079	20,000			\$0.73376		\$0.00090	\$0.73289		
64		Block 3	0	20,000			\$0.69936		\$0.00069	\$0.69870		
65		Block 4	0	100,000			\$0.67671		\$0.00055	\$0.67618		
66		Block 5	0	600,000			\$0.64652		\$0.00037	\$0.64616		
67		Block 6	0	all additional			\$0.60879		\$0.00014	\$0.60866		
68		TOTAL						\$14,921.25			\$14,904.31	-0.1%
69	42C Inter Trans	Block 1	0	10,000	0.0	\$ 1,550.00	\$0.14295		\$0.00245	\$0.14058		
70		Block 2	0	20,000			\$0.12797		\$0.00219	\$0.12585		
71		Block 3	0	20,000			\$0.09813		\$0.00168	\$0.09651		
72		Block 4	0	100,000			\$0.07851		\$0.00134	\$0.07721		
73		Block 5	0	600,000			\$0.05235		\$0.00090	\$0.05148		
74		Block 6	0	all additional			\$0.01961		\$0.00034	\$0.01928		
75		TOTAL						\$1,550.00			\$1,550.00	0.0%
76	42I Inter Trans	Block 1	830,413	10,000	65,068.0	\$ 1,550.00	\$0.14372		\$0.00049	\$0.14325		
77		Block 2	1,522,701	20,000			\$0.12865		\$0.00044	\$0.12823		
78		Block 3	1,166,628	20,000			\$0.09865		\$0.00034	\$0.09832		
79		Block 4	2,984,749	100,000			\$0.07894		\$0.00027	\$0.07868		
80		Block 5	1,303,638	600,000			\$0.05263		\$0.00018	\$0.05246		
81		Block 6	0	all additional			\$0.01973		\$0.00007	\$0.01966		
82		TOTAL						\$8,722.67			\$8,699.05	-0.3%
76	43 Firm Trans		0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00091	\$0.00404	\$38,000.00	0.0%
77	43 Interr Trans		0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00034	\$0.00459	\$38,000.00	0.0%
78	Intentionally blank											

[1] Rate Schedule 41 and 42 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules.

[2] Proposed new ECRM rates is equal to Current Billing Rate plus New ECRM rates less Current ECRM rates.

Sources:

Direct Inputs	per Tariff	per Tariff
---------------	------------	------------

**Northwest Natural Gas Company**

**Summary of Deferred Environmental Costs and Insurance Application  
For the period of January 1, 2022 through December 31, 2022**

	<u>Total</u>	
Deferred costs allocated to Washington	626,130	(1)
Amortization of insurance proceeds	(193,864)	
Estimated residual 2022-23 amort. Balance	<u>(405,126)</u>	
Remaining deferred costs for amortization	<u><b>\$ 27,140</b></u>	

*(1) Includes an adjustment of \$1003.71 related to employee expenses that are not recoverable per Docket UG-110199*

**System and Washington Allocated Environmental Remediation Payments and Insurance  
ECRM (Docket Docket UG-181053, Order 06)**

Note - Update from JE 23

1	Debit (Credit)									
2										
3										
4	Month/Year	Note	GASCO	HARBOR	SILTRONIC	FRONT (PGM)	CENTRAL	OR STEEL	INSURANCE RECOVERY	Total
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
6										
7										
8	Jan-20		1,755,730.58	87,166.50	-	229,207.86	-	-	-	2,072,104.94
9	Feb-20		520,195.92	157,819.65	-	29,926.65	-	-	(121,831.54)	586,110.68
10	Mar-20		1,583,794.82	163,631.62	-	108,215.52	-	-	(18,850.88)	1,836,791.08
11	Apr-20		1,643,111.07	125,372.50	-	67,016.41	-	-	-	1,835,499.98
12	May-20		2,024,987.41	117,666.50	-	85,942.40	-	-	-	2,228,596.31
13	Jun-20		1,627,524.26	93,202.00	-	177,178.05	-	-	(5,815.60)	1,892,088.71
14	Jul-20		1,463,817.31	55,596.25	-	1,832,967.95	-	-	-	3,352,381.51
15	Aug-20		1,132,714.93	87,114.75	-	284,033.42	-	-	-	1,503,863.10
16	Sep-20		1,652,651.97	79,467.15	-	243,955.39	-	-	(10,483.07)	1,965,591.44
17	Oct-20		1,188,899.41	141,857.63	-	1,433,214.92	-	-	-	2,763,971.96
18	Nov-20		619,055.34	107,376.17	-	3,215,162.50	-	-	-	3,941,594.01
19	Dec-20		2,628,465.96	63,112.44	-	2,276,518.60	-	-	(8,914.73)	4,959,182.27
20	Jan-21		2,073,161.13	58,464.00	-	910,770.49	-	-	-	3,042,395.62
21	Feb-21		1,446,106.39	102,443.75	-	37,716.58	-	-	-	1,586,266.72
22	Mar-21		513,478.93	129,863.94	-	13,063.70	-	-	(4,066.28)	652,340.29
23	Apr-21		1,986,232.86	120,163.50	-	32,760.75	-	-	-	2,139,157.11
24	May-21		1,693,098.15	187,507.04	-	30,051.95	-	-	-	1,910,657.14
25	Jun-21		1,185,534.28	94,438.78	-	41,266.36	-	-	(2,586.38)	1,318,653.04
26	Jul-21		1,892,743.38	91,132.34	-	59,041.63	-	-	-	2,042,917.35
27	Aug-21		535,525.85	196,779.62	-	5,462.68	-	-	-	737,768.15
28	Sep-21		1,855,854.11	214,596.29	-	232,409.31	-	-	(4,012.71)	2,298,847.00
29	Oct-21		986,448.18	152,970.66	-	36,189.38	-	-	149.82	1,175,758.04
30	Nov-21		633,400.21	177,798.50	-	935.00	-	-	-	812,133.71
31	Dec-21		1,062,241.61	177,837.50	-	21,717.31	-	-	(595.60)	1,261,200.82
32	Jan-22		1,448,963.23	221,972.50	-	42,885.43	-	-	-	1,713,821.16
33	Feb-22		1,067,379.86	222,262.50	-	1,117.97	-	-	-	1,290,760.33
34	Mar-22		1,765,458.69	261,914.50	-	24,136.95	-	-	(4,487.73)	2,047,022.41
35	Apr-22		1,688,225.80	240,886.50	-	8,591.50	-	-	-	1,937,703.80
36	May-22		1,053,329.89	154,557.50	-	1,014.99	-	-	-	1,208,902.38
37	Jun-22		1,917,079.78	233,097.50	-	54,450.79	-	-	(4,381.50)	2,200,246.57
38	Jul-22		1,358,465.67	187,775.50	-	116,791.78	-	-	-	1,663,032.95
39	Aug-22		763,828.81	129,557.00	-	3,902.95	-	-	-	897,288.76
40	Sep-22		1,770,217.61	129,009.50	-	157,456.08	-	-	(3,087.56)	2,053,595.63
41	Oct-22		929,037.43	236,527.50	-	6,208.71	-	-	-	1,171,773.64
42	Nov-22		2,384,144.46	11,675.00	-	42,568.68	-	-	-	2,438,388.14
43	Dec-22		663,775.82	50,437.00	-	855.86	-	-	(1,443.49)	713,625.19

3.32%	3.32%	3.32%	3.32%	3.32%	3.32%
<b>WASHINGTON Allocated</b>					
GASCO	HARBOR	SILTRONIC	CENTRAL	OR STEEL	INSURANCE RECOVERY COSTS
(k)	(l)	(m)	(n)	(o)	(p)
58,290.26	2,893.93	-	-	-	-
17,270.50	5,239.61	-	-	-	(4,044.81)
52,581.99	5,432.57	-	-	-	(625.85)
54,551.29	4,162.37	-	-	-	-
67,229.58	3,906.53	-	-	-	-
54,033.81	3,094.31	-	-	-	(193.08)
48,598.73	1,845.80	-	-	-	-
37,606.14	2,892.21	-	-	-	-
54,868.05	2,638.31	-	-	-	(348.04)
39,471.46	4,709.67	-	-	-	-
20,552.64	3,564.89	-	-	-	-
87,265.07	2,095.33	-	-	-	(295.97)
68,828.95	1,941.00	-	-	-	-
48,010.73	3,401.13	-	-	-	-
17,047.50	4,311.48	-	-	-	(135.00)
65,942.93	3,989.43	-	-	-	-
56,210.86	6,225.23	-	-	-	-
39,359.74	3,135.37	-	-	-	(85.87)
62,839.08	3,025.59	-	-	-	-
17,779.46	6,533.08	-	-	-	-
61,614.36	7,124.60	-	-	-	(133.22)
32,750.08	5,078.63	-	-	-	4.97
21,028.89	5,902.91	-	-	-	-
35,266.42	5,904.21	-	-	-	(19.77)
48,105.58	7,369.49	-	-	-	-
35,437.01	7,379.12	-	-	-	-
58,613.23	8,695.56	-	-	-	(148.99)
56,049.10	7,997.43	-	-	-	-
34,970.55	5,131.31	-	-	-	-
63,647.05	7,738.84	-	-	-	(145.47)
45,101.06	6,234.15	-	-	-	-
25,359.12	4,301.29	-	-	-	-
58,771.22	4,283.12	-	-	-	(102.51)
30,844.04	7,852.71	-	-	-	-
79,153.60	387.61	-	-	-	-
22,037.36	1,674.51	-	-	-	(47.92)

**627,134 to Summary**

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Gasco & Litigation Deferral  
 Account Number: 151345

Debit (Credit)

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance				2,953,098.63
26	Oct-21 <b>1</b>	32,750.08	95.56	32,845.64	1,062,667.92
27	Nov-21 <b>2</b>	21,028.89	(592,188.67)	(571,159.78)	491,508.13
28	Dec-21 <b>3</b>	35,266.42	(133.20)	35,133.22	526,641.35
29	Jan-22	48,105.58		48,105.58	574,746.93
30	Feb-22	35,437.01		35,437.01	610,183.94
31	Mar-22	58,613.23		58,613.23	668,797.17
32	Apr-22	56,049.10		56,049.10	724,846.27
33	May-22	34,970.55		34,970.55	759,816.82
34	Jun-22	63,647.05		63,647.05	823,463.87
35	Jul-22	45,101.06		45,101.06	868,564.93
36	Aug-22	25,359.12		25,359.12	893,924.05
37	Sep-22	58,771.22		58,771.22	952,695.27
38	Oct-22	30,844.04		30,844.04	983,539.31
39	Nov-22 <b>2</b>	79,153.60	(526,641.35)	(447,487.75)	536,051.56
40	Dec-22 <b>3</b>	22,037.36	(1,003.71)	21,033.65	557,085.21

41  
42  
43  
44

45 **History is truncated for ease of viewing**

46 **Notes:**

47  
48  
49  
50  
51  
52

- 1 - Transfer represents a true-up to the GL.
- 2 - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and transferred the remainder to the ECRM amortization
- 3 - December adjustments represent the reversal of any employee expenses recorded during the year. Per Docket UG-1101 these costs are not recoverable through the environmental deferrals.

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Central Deferral  
 Account Number: 186176

Debit (Credit)

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance				23,148.82
5	Jan-20	0.00		0.00	328.72
6	Feb-20	0.00		0.00	328.72
7	Mar-20	0.00		0.00	328.72
8	Apr-20	0.00		0.00	328.72
9	May-20	0.00		0.00	328.72
10	Jun-20	0.00		0.00	328.72
11	Jul-20	0.00		0.00	328.72
12	Aug-20	0.00		0.00	328.72
13	Sep-20	0.00		0.00	328.72
14	Oct-20	0.00		0.00	328.72
15	Nov-20	1	(328.72)	(328.72)	0.00
16	Dec-20	0.00		0.00	0.00

*History is truncated for ease of viewing*

**Notes:**

**1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and transferred the remainder to the ECRM amortization



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Harbor Deferral  
 Account Number: 151360

Debit (Credit)

Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance
1	Beginning Balance				350,177.22
26	Oct-21	5,078.63		5,078.63	87,241.07
27	Nov-21	5,902.91	(42,475.52)	(36,572.61)	50,668.46
28	Dec-21	5,904.21		5,904.21	56,572.66
29	Jan-22	7,369.49		7,369.49	63,942.15
30	Feb-22	7,379.12		7,379.12	71,321.27
31	Mar-22	8,695.56		8,695.56	80,016.83
32	Apr-22	7,997.43		7,997.43	88,014.26
33	May-22	5,131.31		5,131.31	93,145.57
34	Jun-22	7,738.84		7,738.84	100,884.41
35	Jul-22	6,234.15		6,234.15	107,118.55
36	Aug-22	4,301.29		4,301.29	111,419.84
37	Sep-22	4,283.12		4,283.12	115,702.96
38	Oct-22	7,852.71		7,852.71	123,555.67
39	Nov-22	387.61	(56,572.66)	(56,185.05)	67,370.62
40	Dec-22	1,674.51		1,674.51	69,045.13

**History is truncated for ease of viewing**

**Notes:**

**1** - As approved in Docket UG-200649, Order 01, applied insurance against costs deferred costs and transferred the remainder to the ECRM amortization

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Siltronic Deferral  
 Account Number: 186179

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	TOTAL Activity	TOTAL Balance	
1	Beginning Balance						54,275.52
5	Jan-20		-		0.00	0.00	
6	Feb-20		-		0.00	0.00	
7	Mar-20		-		0.00	0.00	
8	Apr-20		-		0.00	0.00	
9	May-20		-		0.00	0.00	
10	Jun-20		-		0.00	0.00	
11	Jul-20		-		0.00	0.00	
12	Aug-20		-		0.00	0.00	
13	Sep-20		-		0.00	0.00	
14	Oct-20		-		0.00	0.00	
15	Nov-20		-		0.00	0.00	
16	Dec-20		-		0.00	0.00	
17							
18	<b><i>History is truncated for ease of viewing</i></b>						

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Insurance Recovery Deferral  
 Account Number: 151370

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Adjustments	TOTAL Activity	TOTAL Balance
27	Jan-21	0.00			0.00	(1,743,792.47)
28	Feb-21	0.00			0.00	(1,743,792.47)
29	Mar-21	(135.00)			(135.00)	(1,743,927.47)
30	Apr-21	0.00			0.00	(1,743,927.47)
31	May-21	0.00			0.00	(1,743,927.47)
32	Jun-21	(85.87)			(85.87)	(1,744,013.34)
33	Jul-21	0.00			0.00	(1,744,013.34)
34	Aug-21	0.00			0.00	(1,744,013.34)
35	Sep-21	(133.22)			(133.22)	(1,744,146.56)
36	Oct-21	4.97			4.97	(1,744,141.58)
37	Nov-21	0.00	193,754.72		193,754.72	(1,550,386.86)
38	Dec-21	(19.77)			(19.77)	(1,550,406.64)
39	Jan-22	0.00			0.00	(1,550,406.64)
40	Feb-22	0.00			0.00	(1,550,406.64)
41	Mar-22	(148.99)			(148.99)	(1,550,555.63)
42	Apr-22	0.00			0.00	(1,550,555.63)
43	May-22	0.00			0.00	(1,550,555.63)
44	Jun-22	(145.47)			(145.47)	(1,550,701.10)
45	Jul-22	0.00			0.00	(1,550,701.10)
46	Aug-22	0.00			0.00	(1,550,701.10)
47	Sep-22	(102.51)			(102.51)	(1,550,803.60)
48	Oct-22	0.00			0.00	(1,550,803.60)
49	Nov-22	0.00	193,801.00		193,801.00	(1,357,002.60)
50	Dec-22	(47.92)	19.78		(28.14)	(1,357,030.75)

**2 Proceeds Running Balance:**

Amortization for 2020	193,755
Jan 2021 - Dec 2021 additional proceeds received	(369)
2021 Ending Balance (amortized over 8 remaining years)	(1,550,407)

Amortization for 2021	193,801
Jan 2022 - Dec 2022 additional proceeds received	(445)
2022 Ending Balance (amortized over 7 remaining years)	(1,357,051)

**Amortization for 2022 193,864**

History is truncated for ease of viewing

WBS 200702-01

**Notes:**

- 1 - As approved in Docket UG-200649, Order 01, applied \$260,540 of insurance to Dec. 2018 through Dec. 2019 costs deemed prudent. Also amortized \$86,914 of insurance for the second half of 2019 as required in Docket UG-181053.
- 2 - This is calculated based on 9 remaining years
- 3 - This is calculated based on 8 remaining years
- 4 - This represents a true up to the GL