

Summary of Gas Cost Accruals by Reg Jurisdiction				Current Month & True-ups				Current Month Accruals				September-18 True-ups booked in October-18				
October-18				Washington Amount				Oregon Amount				Washington Amount		Oregon Amount		
CORE				Washington Amount				Oregon Amount				Washington Amount		Oregon Amount		
JDE Acct Code	Therms	\$		Therms	\$	Therms	\$	Therms	\$	Therms	\$	TH	\$	TH	\$	
47 6011 28040	7E+05	Contract Demand Charges	NA	\$	-	D	\$	-	D							
47 6011 28040	7E+05	Canadian Toll Charges	NA	\$	205,307.05	D	\$	147,586.93	D							
47 6011 28040	7E+05	Commodity Charges	18,118,140	\$	4,524,141.12			830,895.70	C	14,077,950	\$	3,693,484.00		4,040,190	\$	830,657.12
47 6011 28040	7E+05	Financial Hedges Settlement	NA	\$	-			-	C							
47 6011 28040	7E+05	Core Pipeline Imbalance	4,257,330	\$	1,532,697.13			402,410.06	C	3,165,526	\$	1,130,287.07		1,091,804	\$	402,410.06
47 6011 28081	7E+05	Gas Withdrawn from Storage	1,301,470	\$	386,988.07			47,444.74	C	1,141,910	\$	339,543.33	(1)	159,560	\$	47,444.74
47 6011 28082	7E+05	Gas Delivered to Storage (credit)	-	\$	-			-	C	-	\$	-	(2)	-	\$	-
47 6011 28120	7E+05	Gas Used in Operations (credit)	(7,978)	\$	(2,157.84)			(175.11)	C	(7,253)	\$	(1,982.73)	(3)	(725)	\$	(175.11)
47 6011 28040	7E+05	Off system sales	-	\$	-			-	C	-	\$	-		-	\$	-
		Total Supply	23,668,962	\$	6,794,562.46			1,428,162.32		18,377,108	\$	5,366,400.14		5,290,829	\$	1,423,581.90
47 6011 28040	7E+05	Capacity Reservation		\$	3,891,915.67			654,440.06	D		\$	3,237,475.61			\$	654,440.06
47 6011 28040	7E+05	Firm Commodity		\$	64,160.37			9,121.37	C		\$	55,039.00			\$	8,352.68
47 6011 28040	7E+05	Interruptible Commodity		\$	-			-	D		\$	-			\$	-
47 6011 28040	7E+05	Other Firm Pipeline capacity		\$	675,459.11			50,709.90	D		\$	624,749.21			\$	44,072.56
47 6011 28040	7E+05	Capacity Releases		\$	(669,538.14)			(82,170.08)	D		\$	(587,368.06)			\$	(82,170.08)
		Total Pipeline Cap & Transport		\$	3,961,997.01			632,101.25			\$	3,329,895.76			\$	624,695.22
47 6011 28040	7E+05	LS Demand		\$	65,991.54			8,091.98	D		\$	57,899.56			\$	8,091.98
47 6011 28040	7E+05	LS Capacity		\$	67,948.34			6,665.73	D		\$	61,282.61			\$	6,665.73
47 6011 28040	7E+05	LS Commodity		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	LS Liquefaction		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	LS Inventory		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	LS Vaporization		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	TF Reservation from LS		\$	18,758.96			1,729.72	D		\$	17,029.24			\$	1,729.72
47 6011 28040	7E+05	TF Commodity from LS		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	SGS Demand		\$	150,405.56			18,443.00	D		\$	131,962.56			\$	18,443.00
47 6011 28040	7E+05	SGS Capacity		\$	108.50			10.64	D		\$	97.86			\$	10.64
47 6011 28040	7E+05	SGS Commodity		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	SGS Inventory		\$	-			-	C		\$	-			\$	-
47 6011 28040	7E+05	TF Reservation from SGS		\$	20,166.84			1,859.59	D		\$	18,307.25			\$	1,859.59
47 6011 28040	7E+05	TF Commodity from SGS		\$	-			-	C		\$	-			\$	-
		Total Peaking Services		\$	323,379.74			36,800.66			\$	286,579.08			\$	36,800.66
		Total Core Gas Costs	23,668,962	\$	11,079,939.21			2,097,064.23		18,377,108	\$	8,982,874.98		5,291,854	\$	2,085,077.78
Total Commodity (Col K, Rows , 10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 & 39)					Pg 2	\$	5,216,132.09	C	\$	1,289,696.76	C	\$	5,217,698.99	Pg 3	\$	1,288,689.49
Total Demand (Col. K, Rows 8, 9, 19, 26, 27, 32, 34, 35, & 38)					Pg 2	\$	3,766,742.89	D	\$	807,367.47	D	\$	3,764,504.59	Pg 3	\$	796,388.29
Total						\$	8,982,874.98		\$	2,097,064.23		\$	8,982,203.58		\$	2,085,077.78
					WA & OR	\$	11,079,939.21			JDE Export	\$	8,644,642.98	JDE Export	\$	2,037,808.15	
										True-up	\$	671.40	True-up	\$	11,986.45	
											\$	8,645,314.38		\$	2,049,794.60	
														28081/28082/28120	\$	12,657.85
														384,830.23		

Assignment of Core Gas Cost To		WASHINGTON - New Rates								Blue - 1501A	
Class & Rate Schedule										Red Cells = Actual Billed Therms	
Core Gas Cost		October-18								Green Cells = Unbilled Therms	
Revenue & Cost by Rate Schedule - WA											
				Sales Therms Billed	Commodity WACOG at Sep 1 2017	Demand WACOG at Sep 1 2017	Gas Cost Amortization Sep 1 2017	Commodity Cost Recongized	Demand Cost Recongized	Gas Cost Amortization	
		RS	CC&B RS								
47WA.4002.4800	Firm Res - bldg const	502	CNGWA 502		\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4800	Firm Res - air con	541	CNGWA 541	-	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4800	Firm Residentials	503	CNGWA 503	5,307,116	\$ 0.27336	\$ 0.16786	\$ 0.05322	\$ 1,450,753.23	\$ 890,852.49	\$ 282,444.71	
47WA.4009.4800	PM Unbilled - Res	503	CNGWA 503	(1,999,718)	\$ 0.27336	\$ 0.16786	\$ 0.05322	\$ (546,642.91)	\$ (335,672.66)		
47WA.4009.4800	CM Unbilled - Res	503	CNGWA 503	4,772,036	\$ 0.27336	\$ 0.16786	\$ 0.05322	\$ 1,304,483.76	\$ 801,033.96		
47WA.4002.4810	Firm Com - bldg const	502	CNGWA 502		\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4810	Firm Commercial	504	CNGWA 504	4,259,766	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 1,164,449.63	\$ 704,267.11	\$ 226,704.75	
47WA.4009.4810	PM Unbilled - Com'l	504	CNGWA 504	(2,233,399)	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ (610,521.95)	\$ (369,247.86)		
47WA.4009.4810	CM Unbilled - Com'l	504	CNGWA 504	4,424,005	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 1,209,346.01	\$ 731,420.75		
47WA.4002.4810	Firm Com - Lg Vol	511	CNGWA 511	674,628	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 184,416.31	\$ 103,110.14	\$ 35,903.70	
47WA.4002.4810	Firm Com - Compressed NG	512	CNGWA 512		\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4810	Firm Com - air con	541	CNGWA 541	-	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4810	Firm Com - Lg Vol	511	CNGWA 04LV	501	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 136.95	\$ 82.83	\$ 26.66	
47WA.4009.4810	PM Unbilled	511	CNGWA 04LV	(501)	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ (136.95)	\$ (82.83)	\$ (26.66)	
47WA.4009.4810	CM Unbilled	511	CNGWA 04LV	2,079	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 568.32	\$ 343.72	\$ 110.64	
47WA.4002.4809	Firm Ind'l	505	CNGWA 505	1,031,586	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 281,994.35	\$ 157,667.60	\$ 54,901.01	
47WA.4002.4809	Firm Industrial	511	CNGWA 511	447,130	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 122,227.46	\$ 68,339.35	\$ 23,796.26	
47WA.4002.4809	Firm Ind'l - compressed NG	512	CNGWA 512	-	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4811	Firm Ind'l - Lg Vol CNGW05LV	505	CNGWA 05LV	188	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 51.39	\$ 28.73	\$ 10.01	
47WA.4009.4811	PM Unbilled	505	CNGWA 05LV	(188)	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ (51.39)	\$ (28.73)	\$ (10.01)	
47WA.4009.4811	CM Unbilled	505	CNGWA 05LV	21	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 5.74	\$ 3.21	\$ 1.12	
47WA.4002.4811	Interr Small Commercial	570	CNGWA 570	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4009.4811	PM Unbilled	570	CNGWA 570	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4009.4811	CM Unbilled	570	CNGWA 570	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4009.4813	Interr Industrial	570	CNGWA 570	118,645	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ 32,432.80	\$ 16,657.76	\$ 6,314.29	
47WA.4009.4813	PM Unbilled	570	CNGWA 570	(118,645)	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ (32,432.80)	\$ (16,657.76)	\$ (6,314.29)	
47WA.4009.4813	CM Unbilled	570	CNGWA 570	197,742	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ 54,054.75	\$ 27,762.98	\$ 10,523.83	
47WA.4002.4813	Interr Industrial - Ltd	577	CNGWA 577		\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4009.4813	PM Unbilled	577	CNGWA 577	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4009.4813	CM Unbilled	577	CNGWA 577	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
47WA.4002.4813	Interr Institutional	570		-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -	
			New Rates	16,882,992	Total Gas Cost Recognized			\$ 4,615,134.70	\$ 2,779,880.79	\$ 634,386.02	
			Old Rates				Pg 2	Pg 2			
			Total WA	16,882,992			\$ 4,615,134.70	\$ 2,779,880.79	\$ 634,386.02		
				Pg 8							

Assignment of Core Gas Cost To		WASHINGTON - New Rates							Blue - 1501A	
Class & Rate Schedule									Red Cells = Actual Billed Therms	
Core Gas Cost		October-18							Green Cells = Unbilled Therms	
Revenue & Cost by Rate Schedule - WA										
	RS	CC&B RS	Sales Therms Billed	Commodity WACOG at Sep 1 2017	Demand WACOG at Sep 1 2017	Gas Cost Amortization Sep 1 2017	Commodity Cost Recongnized	Demand Cost Recongnized	Gas Cost Amortization	
			A							

s 1501
incl. LV
Total Gas Cost Recongnized
\$ -
\$ -
\$ 2,624,050.43
\$ (882,315.57)
\$ 2,105,517.72
\$ -
\$ 2,095,421.49
\$ (979,769.81)
\$ 1,940,766.76
\$ 323,430.15
\$ -
\$ -
\$ 246.44
\$ (246.44)
\$ 1,022.68
\$ 494,562.96
\$ 214,363.07
\$ -
\$ 90.13
\$ (90.13)
\$ 10.07
\$ -
\$ -
\$ -
\$ 55,404.85
\$ (55,404.85)
\$ 92,341.56
\$ -
\$ -
\$ -
\$ -
\$ -
\$ 8,029,401.51
\$ 8,029,401.51

s 1501
incl. LV
Total Gas Cost Recongnized

Washington Deferrals
Month of October-18

Gas Cost Recognized	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Total Gas Cost Recognized	\$ 4,615,134.70	\$ 2,779,880.79	\$ 634,386.02	\$ 8,029,401.51
Actual Gas Cost Incurred	\$ 5,216,132.09	\$ 3,766,742.89	\$ -	\$ 8,982,874.98
Deferred Gas Cost Journalized	\$ (600,997.39)	\$ (986,862.10)	\$ 634,386.02	\$ (953,473.47)
47WA.2530.01253 - Gas Loss	\$ 2,321.48			\$ 2,321.48
Gas Storage Mitigation		\$ 255,885.42		\$ 255,885.42
Deferral Amount	\$ (598,675.91)	\$ (730,976.68)	\$ 634,386.02	\$ (695,266.57)
	(____) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code	\$ 598,675.91 47WA.2530.01253	\$ 730,976.68 47WA.2530.01254	\$ (634,386.02)	\$ 695,266.57