

Assignment of Core Gas Cost To		WASHINGTON - New Rates										Blue - 1501A
Class & Rate Schedule												Red Cells = Actual Billed Therms 1501
Core Gas Cost		October-17										Green Cells = Unbilled Therms Incl. LV
Revenue & Cost by Rate Schedule - WA												
		CL	RS	CC&B RS	Sales Therms Billed	Commodity WACOG at Sep 1 2016	Demand WACOG at Sep 1 2016	Gas Cost Amortization Sep 1 2016	Commodity Cost Recognized	Demand Cost Recognized	Gas Cost Amortization	Total Gas Cost Recognized
47WA.4002.4800	Firm Res - bldg const	1	502	CNGWA502	13,174	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 4,036.51	\$ 2,188.20	\$ (465.96)	\$ 5,758.75
47WA.4002.4800	Firm Res - air con	1	541	CNGWA541	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4800	Firm Residentials	1	503	CNGWA503	5,086,845	\$ 0.30640	\$ 0.16864	\$ (0.03537)	\$ 1,558,609.31	\$ 857,845.54	\$ (179,921.71)	\$ 2,236,533.14
47WA.4009.4800	PM Unbilled - Res	1	503	CNGWA503	(2,294,706)	\$ 0.30640	\$ 0.16864		\$ (703,097.92)	\$ (386,979.22)		\$ (1,090,077.14)
47WA.4009.4800	CM Unbilled - Res	1	503	CNGWA503	5,294,231	\$ 0.30640	\$ 0.16864		\$ 1,622,152.38	\$ 892,819.12		\$ 2,514,971.50
47WA.4002.4810	Firm Com - bldg const	2	502	CNGWA502	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Commercial	2	504	CNGWA504	4,006,551	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 1,227,607.23	\$ 665,488.12	\$ (141,711.71)	\$ 1,751,383.64
47WA.4009.4810	PM Unbilled - Com'l	2	504	CNGWA504	(2,562,215)	\$ 0.30640	\$ 0.16610		\$ (785,062.68)	\$ (425,583.91)		\$ (1,210,646.59)
47WA.4009.4810	CM Unbilled - Com'l	2	504	CNGWA504	4,730,311	\$ 0.30640	\$ 0.16610		\$ 1,449,367.29	\$ 785,704.66		\$ 2,235,071.95
47WA.4002.4810	Firm Com - Lg Vol	2	511	CNGWA511	561,088	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 171,917.36	\$ 86,155.06	\$ (19,845.68)	\$ 238,226.74
47WA.4002.4810	Firm Com - Compressed NG	2	512	CNGWA512	4,518	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 1,384.32	\$ 750.44	\$ (159.80)	\$ 1,974.96
47WA.4002.4810	Firm Com - air con	2	541	CNGWA541	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Com - Lg Vol	2	511	CNGWA04LV	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4810	PM Unbilled	2	511	CNGWA04LV		\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4810	CM Unbilled	2	511	CNGWA04LV	449	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 137.57	\$ 74.58	\$ (15.88)	\$ 196.27
47WA.4002.4809	Firm Ind'l	3	505	CNGWA505	1,202,126	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 368,331.41	\$ 184,586.45	\$ (42,519.20)	\$ 510,398.66
47WA.4002.4809	Firm Industrial	3	511	CNGWA511	328,620	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 100,689.17	\$ 50,459.60	\$ (11,623.29)	\$ 139,525.48
47WA.4002.4809	Firm Ind'l - compressed NG	3	512	CNGWA512	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4809	Firm Ind'l - Lg Vol CNGW05LV	3	505	CNGWA05LV		\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4809	PM Unbilled	3	505	CNGWA05LV		\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4809	CM Unbilled	3	505	CNGWA05LV	555	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 170.05	\$ 85.22	\$ (19.63)	\$ 235.64
47WA.4002.4811	Interr Small Commercial	4	570	CNGWA570		\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4811	PM Unbilled	4	570	CNGWA570		\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4811	CM Unbilled	4	570	CNGWA570	-	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4813	Interr Industrial	5	570	CNGWA570	103,347	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 31,665.52	\$ 14,577.09	\$ (3,655.38)	\$ 42,587.23
47WA.4009.4813	PM Unbilled	5	570	CNGWA570	(103,347)	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ (31,665.52)	\$ (14,577.09)	\$ 3,655.38	\$ (42,587.23)
47WA.4009.4813	CM Unbilled	5	570	CNGWA570	194,633	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 59,635.55	\$ 27,452.98	\$ (6,884.17)	\$ 80,204.36
47WA.4002.4813	Interr Industrial - Ltd	5	577	CNGWA577	9,164	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 2,807.85	\$ 1,292.58	\$ (324.13)	\$ 3,776.30
47WA.4009.4813	PM Unbilled	5	577	CNGWA577	(9,164)	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ (2,807.85)	\$ (1,292.58)	\$ 324.13	\$ (3,776.30)
47WA.4009.4813	CM Unbilled	5	577	CNGWA577	14,508	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 4,445.25	\$ 2,046.35	\$ (513.15)	\$ 5,978.45
47WA.4002.4813	Interr Institutional	6	570		-	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
TOTALS				New Rates	16,580,688	Total Gas Cost Recognized			\$ 5,080,322.80	\$ 2,743,093.19	\$ (403,680.18)	\$ 7,419,735.81
				Total	16,580,688				\$ 5,080,322.80	\$ 2,743,093.19	\$ (403,680.18)	\$ 7,419,735.81
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DEFERRALS

<u>Gas Cost Recognized</u>	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Total Gas Cost Recognized	\$ 5,080,322.80	\$ 2,743,093.19	\$ (403,680.18)	\$ 7,419,735.81
Actual Gas Cost Incurred	\$ 4,639,453.71	\$ 3,844,942.80	\$ -	\$ 8,484,396.51
Deferred Gas Cost Journalized 47WA.2530.01253 - Gas Loss	\$ 440,869.09	\$ (1,101,849.61)	\$ (403,680.18)	\$ (1,064,660.70)
Gas Storage Mitigation		\$ 255,885.42		\$ 255,885.42
Deferral Amount	\$ 440,869.09	\$ (845,964.19)	\$ (403,680.18)	\$ (808,775.28)
	(____) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code	\$ (440,869.09) 47WA.2530.01253	\$ 845,964.19 47WA.2530.01254	\$ 403,680.18	\$ 808,775.28