

Assignment of Core Gas Cost To		WASHINGTON - New Rates									
Class & Rate Schedule		December-18									
Core Gas Cost		December-18									
Revenue & Cost by Rate Schedule - WA		December-18									
		Blue - 1501A									
		Red Cells = Actual Billed Therms 1501									
		Green Cells = Unbilled Therms Incl. LV									
		RS	CC&B RS	Sales Therms Billed	Commodity WACOG at Nov 1 2018	Demand WACOG at Nov 1 2018	Gas Cost Amortization Nov 1 2018	Commodity Cost Recognized	Demand Cost Recognized	Gas Cost Amortization	Total Gas Cost Recognized
47WA.4002.4800	Firm Res - air con	541	CNGWA 541	-	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4002.4800	Firm Residentials	503	CNGWA 503	17,031,202	\$ 0.24240	\$ 0.17625	\$ 0.00740	\$ 4,128,363.36	\$ 3,001,749.35	\$ 126,030.89	\$ 7,256,143.60
47WA.4009.4800	PM Unbilled - Res	503	CNGWA 503	(11,306,377)	\$ 0.24240	\$ 0.17625	\$ 0.00740	\$ (2,740,665.78)	\$ (1,992,748.95)		\$ (4,733,414.73)
47WA.4009.4800	CM Unbilled - Res	503	CNGWA 503	13,675,573	\$ 0.24240	\$ 0.17625	\$ 0.00740	\$ 3,314,958.90	\$ 2,410,319.74		\$ 5,725,278.64
47WA.4002.4810	Firm Commercial	504	CNGWA 504	11,460,190	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ 2,777,950.06	\$ 1,989,488.98	\$ 84,805.41	\$ 4,852,244.45
47WA.4009.4810	PM Unbilled - Com'l	504	CNGWA 504	(8,615,742)	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ (2,088,455.86)	\$ (1,495,692.81)		\$ (3,584,148.67)
47WA.4009.4810	CM Unbilled - Com'l	504	CNGWA 504	10,228,218	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ 2,479,320.04	\$ 1,775,618.64		\$ 4,254,938.68
47WA.4002.4810	Firm Com - Lg Vol	511	CNGWA 511	1,383,646	\$ 0.24240	\$ 0.16054	\$ 0.00740	\$ 335,395.79	\$ 222,130.53	\$ 10,238.98	\$ 567,765.30
47WA.4002.4810	Firm Com - Compressed NG	512	CNGWA 512		\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Com - air con	541	CNGWA 541	-	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Com - Lg Vol	511	CNGWA 04LV	3,464	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ 839.67	\$ 601.35	\$ 25.63	\$ 1,466.65
47WA.4009.4810	PM Unbilled	511	CNGWA 04LV	(3,464)	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ (839.67)	\$ (601.35)	\$ (25.63)	\$ (1,466.65)
47WA.4009.4810	CM Unbilled	511	CNGWA 04LV	4,915	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ 1,191.40	\$ 853.24	\$ 36.37	\$ 2,081.01
47WA.4002.4809	Firm Ind'l	505	CNGWA 505	1,475,293	\$ 0.24240	\$ 0.16054	\$ 0.00740	\$ 357,611.02	\$ 236,843.54	\$ 10,917.17	\$ 605,371.73
47WA.4002.4809	Firm Industrial	511	CNGWA 511	305,292	\$ 0.24240	\$ 0.16054	\$ 0.00740	\$ 74,002.78	\$ 49,011.58	\$ 2,259.16	\$ 125,273.52
47WA.4002.4809	Firm Ind'l - compressed NG	512	CNGWA 512	-	\$ 0.24240	\$ 0.17360	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4002.4811	Firm Ind'l - Lg Vol CNGW05LV	505	CNGWA 05LV	63	\$ 0.24240	\$ 0.16054	\$ 0.00740	\$ 15.27	\$ 10.11	\$ 0.47	\$ 25.85
47WA.4009.4811	PM Unbilled	505	CNGWA 05LV	(63)	\$ 0.24240	\$ 0.16054	\$ 0.00740	\$ (15.27)	\$ (10.11)	\$ (0.47)	\$ (25.85)
47WA.4009.4811	CM Unbilled	505	CNGWA 05LV	79	\$ 0.24240	\$ 0.16054	\$ 0.00740	\$ 19.15	\$ 12.68	\$ 0.58	\$ 32.41
47WA.4002.4811	Interr Small Commercial	570	CNGWA 570	-	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4009.4811	PM Unbilled	570	CNGWA 570	-	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4009.4811	CM Unbilled	570	CNGWA 570	-	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4009.4813	Interr Industrial	570	CNGWA 570	217,688	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ 52,767.57	\$ 32,115.51	\$ 1,610.89	\$ 86,493.97
47WA.4009.4813	PM Unbilled	570	CNGWA 570	(217,688)	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ (52,767.57)	\$ (32,115.51)	\$ (1,610.89)	\$ (86,493.97)
47WA.4009.4813	CM Unbilled	570	CNGWA 570	260,482	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ 63,140.84	\$ 38,428.91	\$ 1,927.57	\$ 103,497.32
47WA.4002.4813	Interr Industrial - Ltd	577	CNGWA 577		\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4009.4813	PM Unbilled	577	CNGWA 577	-	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4009.4813	CM Unbilled	577	CNGWA 577	-	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
47WA.4002.4813	Interr Institutional	570		-	\$ 0.24240	\$ 0.14753	\$ 0.00740	\$ -	\$ -	\$ -	\$ -
			New Rates	35,902,771	Total Gas Cost Recognized			\$ 8,702,831.70	\$ 6,236,015.43	\$ 236,216.13	\$ 15,175,063.26
			Old Rates				Pg 2	Pg 2			
			Total WA	35,902,771			\$ 8,702,831.70	\$ 6,236,015.43	\$ 236,216.13	\$ 15,175,063.26	
			Pg 8								
			A								

Summary of Gas Cost Accruals by Reg Jurisdiction		December-18		Total		Current Month & True-ups				Current Month Accruals				November-18 True-ups booked in December-18			
CORE				Washington Amount		Oregon Amount		Washington Amount		Oregon Amount		Washington Amount		Oregon Amount			
JDE Acct Code	Therms	\$	Therms	\$	Therms	\$	Therms	\$	Therms	\$	Th	\$	Th	\$			
47 6011 28040 671010	Contract Demand Charges	NA	\$ 342,142.50			\$ 41,570.31	D	\$ 300,572.19	D	\$ 41,570.31		\$ 300,572.19					
47 6011 28040 671030	Canadian Toll Charges	NA	\$ 364,300.91			\$ 200,557.06	D	\$ 163,743.85	D	\$ 198,759.66		\$ 151,300.07					
47 6011 28040 671050	Commodity Charges	51,574.720	\$ 43,759,871.73			\$ 38,649,868	C	\$ 37,881,891.95	C	\$ 38,898,246	\$ 38,223,685.16	\$ 13,020,614	\$ 5,964,514.16				
47 6011 28040 671051	Financial Hedges Settlement	NA	\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 671070	Core Pipeline Settlement	(2,028,520)	\$ (1,452,489.93)			\$ (1,470,703)	C	\$ (1,051,023.07)	C	\$ (557,817)	\$ (401,466.86)	\$ (401,466.86)					
47 6011 28081 671050	Gas Withdrawn from Storage	1,257,300	\$ 281,020.40			\$ 1,104,538	C	\$ 246,876.42	C	\$ 152,762	\$ 34,143.98	\$ 34,143.98					
47 6011 28082 671050	Gas Delivered to Storage (credit)	(1,037,250)	\$ (886,026.11)			\$ (1,037,250)	C	\$ (886,026.11)	C	\$ (886,026.11)		\$ (886,026.11)					
47 6011 28120 671070	Gas Used in Operations (credit)	(49,113)	\$ (10,531.00)			\$ (24,175)	C	\$ (5,860.02)	C	\$ (24,938)	\$ (4,670.98)	\$ (4,670.98)					
47 6011 28040 671100	Off system sales	-	\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
	Total Supply	49,717,137	\$ 42,398,288.50			\$ 37,222,278		\$ 36,427,986.54		\$ 12,494,859	\$ 5,970,301.96	\$ 37,470,656	\$ 36,767,982.35	\$ 12,590,621	\$ 6,044,392.56		
47 6011 28040 672010	Capacity Reservation		\$ 4,741,676.21			\$ 3,930,262.69	D	\$ 811,413.52	D	\$ 3,620,207.96	\$ 811,413.52	\$ 310,054.73					
47 6011 28040 672020	Firm Commodity		\$ 140,811.79			\$ 73,906.29	C	\$ 66,905.50	C	\$ 70,321.69	\$ 40,973.31	\$ 3,584.60	\$ 25,932.19				
47 6011 28040 672030	Interruptible Commodity		\$ -			\$ -	D	\$ -	D	\$ -		\$ -					
47 6011 28040 672040	Other Firm Pipeline capacity		\$ 33,999.44			\$ (6,283.73)	D	\$ 40,283.17	D	\$ 302,236.73	\$ 41,817.44	\$ (308,520.46)	\$ (1,534.27)				
47 6011 28040 672050	Capacity Releases		\$ (984,523.58)			\$ (703,456.37)	D	\$ (281,067.21)	D	\$ (565,658.89)	\$ (78,412.40)	\$ (137,797.48)	\$ (202,654.81)				
	Total Pipeline Cap & Transport		\$ 3,931,963.86			\$ 3,294,428.88		\$ 637,534.98		\$ 3,427,107.49	\$ 815,791.87	\$ (132,678.61)	\$ (178,256.89)				
47 6011 28040 673020	LS Demand		\$ 279,308.13			\$ 245,367.36	D	\$ 33,940.77	D	\$ 153,191.74	\$ 21,195.69	\$ 92,175.62	\$ 12,745.08				
47 6011 28040 673030	LS Capacity		\$ 67,948.34			\$ 61,282.61	D	\$ 6,665.73	D	\$ 61,282.61	\$ 6,665.73						
47 6011 28040 673040	LS Commodity		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673050	LS Liquefaction		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673060	LS Inventory		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673070	LS Vaporization		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673080	TF Reservation from LS		\$ 18,634.35			\$ 16,916.26	D	\$ 1,718.09	D	\$ 16,916.12	\$ 1,718.23	\$ 0.14	\$ (0.14)				
47 6011 28040 673090	TF Commodity from LS		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673120	SGS Demand		\$ 150,323.72			\$ 132,059.16	D	\$ 18,264.56	D	\$ 131,540.38	\$ 18,200.01	\$ 518.78	\$ 64.55				
47 6011 28040 673130	SGS Capacity		\$ 3.50			\$ 3.16	D	\$ 0.34	D	\$ 97.86	\$ 10.64	\$ (94.70)	\$ (10.30)				
47 6011 28040 673140	SGS Commodity		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673160	SGS Inventory		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
47 6011 28040 673180	TF Reservation from SGS		\$ 20,032.85			\$ 18,185.81	D	\$ 1,847.04	D	\$ 18,185.62	\$ 1,847.23	\$ 0.19	\$ (0.19)				
47 6011 28040 673190	TF Commodity from SGS		\$ -			\$ -	C	\$ -	C	\$ -		\$ -					
	Total Peaking Services		\$ 536,250.89			\$ 473,814.36		\$ 62,436.53		\$ 381,214.33	\$ 49,637.53	\$ 92,600.03	\$ 12,799.00				
	Total Core Gas Costs	49,717,137	\$ 46,866,503.25			\$ 37,222,278		\$ 40,196,229.78		\$ 12,494,859	\$ 6,670,273.47	\$ 37,470,656	\$ 40,576,304.17	\$ 12,590,621	\$ 6,909,821.96		
	Total Commodity (Col K, Rows 10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 & 39)					Pg 2	\$ 36,259,765.46	C	\$ 5,572,891.42	C	\$ 36,597,974.07	Pg 3	\$ 5,633,493.61	\$ (338,208.61)	\$ (60,602.19)		
	Total Demand (Col K, Rows 8, 9, 19, 26, 27, 32, 34, 35, & 38)					Pg 2	\$ 3,936,464.32	D	\$ 1,097,382.05	D	\$ 3,978,330.10	Pg 3	\$ 1,276,328.35	\$ (41,865.78)	\$ (178,946.30)		
	Total						\$ 40,196,229.78		\$ 6,670,273.47		\$ 40,576,304.17		\$ 6,909,821.96	\$ (380,074.39)	\$ (239,548.49)		
						WA & OR	46,866,503.25			JDE Export	41,221,313.88	JDE Export	6,880,348.96		\$ (619,622.88)		
										True-up	(380,074.39)	True-up	(239,548.49)	28081/28082/28120			
											40,841,239.49		6,640,800.47	(615,536.71)			

Washington Deferrals
 Month of December-18

DEFERRALS

	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Gas Cost Recognized				
Total Gas Cost Recognized	\$ 8,702,831.70	\$ 6,236,015.43	\$ 236,216.13	\$ 15,175,063.26
Actual Gas Cost Incurred	\$ 36,259,765.46	\$ 3,936,464.32	\$ -	\$ 40,196,229.78
Deferred Gas Cost Journalized	\$ (27,556,933.76)	\$ 2,299,551.11	\$ 236,216.13	\$ (25,021,166.52)
47WA.2530.01253 - Gas Loss	\$ 1,333,360.74			\$ 1,333,360.74
Gas Storage Mitigation		\$ 352,350.70		\$ 352,350.70
Deferral Amount	\$ (26,223,573.02)	\$ 2,651,901.81	\$ 236,216.13	\$ (23,335,455.08)
	(____) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code	\$ 26,223,573.02 47WA.2530.01253	\$ (2,651,901.81) 47WA.2530.01254	\$ (236,216.13)	\$ 23,335,455.08