

Summary of Gas Cost Accruals by Reg Jurisdiction				Current Month & True-ups				Current Month Accruals				November-17 True-ups booked in December-17							
December-17				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	\$	Therms	\$	TH	\$	TH	\$		
47 6011 28040 671010	Contract Demand Charges	NA	\$ 342,142.50		\$ 41,946.67	D	\$ 300,195.83		\$ 41,946.67		\$ 300,195.83								
47 6011 28040 671030	Canadian Toll Charges	NA	\$ 328,505.95		\$ 289,085.18	D	\$ 39,420.77		\$ 163,387.59		\$ 154,537.19			\$ 125,697.59			\$ (115,116.42)		
47 6011 28040 671050	Commodity Charges	56,790.220	\$ 16,484,122.78	40,266.858	\$ 12,080,829.90	C	\$ 4,403,292.88		\$ 12,068,916.45	16,523,170	\$ 4,415,495.35			(1,182)	\$ 11,913.45	192	\$ (12,202.47)		
47 6011 28040 671051	Financial Hedges Settlement	NA	\$ -		\$ -	C	\$ -												
47 6011 28040 671070	Core Pipeline Imbalance	(4,326.530)	\$ (1,292,124.79)	(3,203.939)	\$ (957,202.78)	C	\$ (334,922.01)		\$ (957,202.78)	(1,122,591)	\$ (334,922.01)								
47 6011 28081 671050	Gas Withdrawn from Storage	2,940.665	\$ 795,214.09	2,580.139	\$ 697,720.84	C	\$ 97,493.25		\$ 697,720.84	(1)	\$ 360,526						\$ 97,493.25		
47 6011 28082 671050	Gas Delivered to Storage (credit)	-	\$ -	-	\$ -	C	\$ -			(2)	\$ -								
47 6011 28120 671070	Gas Used in Operations (credit)	(30,127)	\$ (7,974.00)	(23,880)	\$ (6,527.79)	C	\$ (6,247)		\$ (6,527.79)	(3)	\$ (6,247)						\$ (1,446.21)		
47 6011 28040 671100	Off system sales	-	\$ -	-	\$ -	C	\$ -												
	<b>Total Supply</b>	55,374.228	\$ 16,649,886.53	39,619.178	\$ 12,145,852.02		\$ 15,755,050		\$ 12,008,240.98	15,754,858	\$ 4,631,353.40			(1,182)	\$ 137,611.04	192	\$ (127,318.89)		
47 6011 28040 672010	Capacity Reservation		\$ 4,277,754.59		\$ 3,451,346.08	D	\$ 826,408.51		\$ 3,451,346.08		\$ 826,408.51								
47 6011 28040 672020	Firm Commodity		\$ 208,486.86		\$ 172,365.08	C	\$ 36,121.78		\$ 163,737.73		\$ 29,052.27			\$ 8,627.35			\$ 7,069.51		
47 6011 28040 672030	Interruptible Commodity		\$ -		\$ -	D	\$ -												
47 6011 28040 672040	Other Firm Pipeline capacity		\$ 697,959.26		\$ 651,961.00	D	\$ 45,998.26		\$ 651,961.00		\$ 45,998.26								
47 6011 28040 672050	Capacity Releases		\$ (675,459.96)		\$ (592,516.43)	D	\$ (82,943.53)		\$ (593,298.17)		\$ (83,052.79)			\$ 781.74			\$ 109.26		
	<b>Total Pipeline Cap &amp; Transport</b>		\$ 4,508,740.75		\$ 3,683,155.73		\$ 825,585.02		\$ 3,673,746.64		\$ 818,406.25			\$ 9,409.09			\$ 7,178.77		
47 6011 28040 673020	LS Demand		\$ 66,136.45		\$ 58,026.70	D	\$ 8,109.75		\$ 58,026.70		\$ 8,109.75								
47 6011 28040 673030	LS Capacity		\$ 67,948.34		\$ 61,282.61	D	\$ 6,665.73		\$ 61,282.61		\$ 6,665.73								
47 6011 28040 673040	LS Commodity		\$ -		\$ -	C	\$ -												
47 6011 28040 673050	LS Liquefaction		\$ -		\$ -	C	\$ -												
47 6011 28040 673060	LS Inventory		\$ -		\$ -	C	\$ -												
47 6011 28040 673070	LS Vaporization		\$ -		\$ -	C	\$ -												
47 6011 28040 673080	TF Reservation from LS		\$ 19,573.40		\$ 17,768.58	D	\$ 1,804.82		\$ 17,768.58		\$ 1,804.82								
47 6011 28040 673090	TF Commodity from LS		\$ -		\$ -	C	\$ -												
47 6011 28040 673120	SGS Demand		\$ 154,753.32		\$ 135,777.19	D	\$ 18,976.13		\$ 135,777.19		\$ 18,976.13								
47 6011 28040 673130	SGS Capacity		\$ 108.50		\$ 97.86	D	\$ 10.64		\$ 97.86		\$ 10.64								
47 6011 28040 673140	SGS Commodity		\$ -		\$ -	C	\$ -												
47 6011 28040 673160	SGS Inventory		\$ -		\$ -	C	\$ -												
47 6011 28040 673180	TF Reservation from SGS		\$ 21,042.63		\$ 19,102.29	D	\$ 1,940.34		\$ 19,102.29		\$ 1,940.34								
47 6011 28040 673190	TF Commodity from SGS		\$ -		\$ -	C	\$ -												
	<b>Total Peaking Services</b>		\$ 329,562.64		\$ 292,055.23		\$ 37,507.41		\$ 292,055.23		\$ 37,507.41			\$ -			\$ -		
	<b>Total Core Gas Costs</b>	55,374.228	\$ 21,488,169.92	39,619.178	\$ 16,121,062.98		\$ 15,755,050		\$ 15,974,042.85	15,754,858	\$ 5,487,267.06			(1,182)	\$ 147,020.13	192	\$ (120,140.12)		
	<b>Total Commodity (Col K, Rows 10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 &amp; 39)</b>			Pg 2	\$ 11,987,185.25	C	\$ 4,200,539.69		\$ 11,966,644.45	Pg 3	\$ 4,205,672.65			\$ 20,540.80			\$ (5,132.96)		
	<b>Total Demand (Col K, Rows 8, 9, 19, 26, 27, 32, 34, 35, &amp; 38)</b>			Pg 2	\$ 4,133,877.73	D	\$ 1,166,587.25		\$ 4,007,398.40	Pg 3	\$ 1,281,594.41			\$ 126,479.33			\$ (115,007.16)		
	<b>Total</b>				\$ 16,121,062.98		\$ 5,367,126.94		\$ 15,974,042.85		\$ 5,487,267.06			\$ 147,020.13			\$ (120,140.12)		
				WA & OR	21,488,169.92				JDE Export	15,282,849.80	JDE Export	5,391,220.02					\$ 26,880.01		
								True-up	147,020.13	True-up	(120,140.12)			28081/28082/28120					
									15,429,869.93		5,271,079.90			787,240.09					



Washington Deferrals  
 Month of December-17

**WA Deferrals**

Gas Cost Recognized	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Total Gas Cost Recognized	\$ 10,905,169.61	\$ 6,609,358.35	\$ 1,595,198.77	\$ 19,109,726.73
Actual Gas Cost Incurred	\$ 11,987,185.25	\$ 4,133,877.73	\$ -	\$ 16,121,062.98
Deferred Gas Cost Journalized	\$ (1,082,015.64)	\$ 2,475,480.62	\$ 1,595,198.77	\$ 2,988,663.75
47WA.2530.01253 - Gas Loss	\$ 4,778.87			\$ 4,778.87
Gas Storage Mitigation		\$ 255,885.42		\$ 255,885.42
<b>Deferral Amount</b>	<b>\$ (1,077,236.77)</b>	<b>\$ 2,731,366.04</b>	<b>\$ 1,595,198.77</b>	<b>\$ 3,249,328.04</b>
	( ____ ) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code	\$ 1,077,236.77 47WA.2530.01253	\$ (2,731,366.04) 47WA.2530.01254	\$ (1,595,198.77)	\$ (3,249,328.04)