

Summary of Gas Cost Accruals by Reg Jurisdiction				Current Month & True-ups				Current Month Accruals				April-17 True-ups booked in May-17			
Month of		Total		Washington Amount		Oregon Amount		Washington Amount		Oregon Amount		Washington Amount		Oregon Amount	
CORE				CORE				CORE				CORE			
JDE Acct Code	Therms	\$		Therms	\$	Therms	\$	Therms	\$	Therms	\$	TH	\$	TH	\$
47 6011 28040 671010	Contract Demand Charges	NA	\$ -		\$ -	D	\$ -		\$ -		\$ -				
47 6011 28040 671030	Canadian Toll Charges	NA	\$ 264,823.59		\$ 140,972.07	D	\$ 123,851.52		\$ 151,474.77		\$ 136,809.39		\$ (10,502.70)		\$ (12,957.87)
47 6011 28040 671050	Commodity Charges	17,040.410	\$ 4,539,539.22	12,596,256	\$ 3,339,249.30	C	\$ 4,444,154.5	1,200,289.92	\$ 12,595,875	\$ 3,339,170.98	\$ 4,444,535	\$ 1,200,403.12	381	\$ 78.32	(381) \$ (113.20)
47 6011 28040 671051	Financial Hedges Settlement	NA	\$ -		\$ -	C	\$ -		\$ -		\$ -				
47 6011 28040 671070	Core Pipeline Imbalance	3,075,050	\$ 863,594.45	2,175,324	\$ 611,094.95	C	\$ 899,726	252,499.50	\$ 2,175,324	\$ 611,094.95	\$ 899,726	\$ 252,499.50			
47 6011 28081 671050	Gas Withdrawn from Storage	-	\$ -	-	\$ -	C	\$ -	-	\$ -	(1)	\$ -	-	(4)		
47 6011 28082 671050	Gas Delivered to Storage (credit)	(2,444,660)	\$ (660,236.83)	(2,444,660)	\$ (660,236.83)	C	\$ -	-	\$ (2,444,660)	\$ (660,236.83)	(2)	\$ -			
47 6011 28120 671070	Gas Used in Operations (credit)	10,847	\$ 3,477.03	14,124	\$ 4,327.71	C	\$ (3,277)	(850.68)	\$ 14,124	\$ 4,327.71	(3)	\$ (3,277)	(5)	\$ (850.68)	
47 6011 28040 671100	Off system sales	-	\$ -	-	\$ -	C	\$ -	-	\$ -		\$ -				
	Total Supply	17,681,647	\$ 5,011,197.46	12,341,044	\$ 3,435,407.20		\$ 5,340,603	1,575,790.26	\$ 12,340,663	\$ 3,445,831.58	\$ 5,340,984	\$ 1,588,861.33	381	\$ (10,424.38)	(381) \$ (13,071.07)
47 6011 28040 672010	Capacity Reservation		\$ 3,941,809.52		\$ 3,329,026.80	D	\$ 612,782.72		\$ 3,329,026.80		\$ 612,782.72				
47 6011 28040 672020	Firm Commodity		\$ 138,271.06		\$ 107,794.80	C	\$ 30,476.26		\$ 98,498.79		\$ 13,005.21		\$ 9,296.01		\$ 17,471.05
47 6011 28040 672030	Interruptible Commodity		\$ -		\$ -	D	\$ -		\$ -		\$ -				
47 6011 28040 672040	Other Firm Pipeline capacity		\$ 697,960.53		\$ 650,582.09	D	\$ 47,378.44		\$ 651,184.94		\$ 47,465.59		\$ (602.85)		\$ (87.15)
47 6011 28040 672050	Capacity Releases		\$ (678,937.21)		\$ (593,125.79)	D	\$ (85,811.42)		\$ (593,947.35)		\$ (85,930.18)		\$ 821.56		\$ 118.76
	Total Pipeline Cap & Transport		\$ 4,099,103.90		\$ 3,494,277.90		\$ 604,826.00		\$ 3,484,763.18		\$ 587,323.34		\$ 9,514.72		\$ 17,502.66
47 6011 28040 673020	LS Demand		\$ 66,136.45		\$ 57,783.41	D	\$ 8,353.04		\$ 57,783.41		\$ 8,353.04				
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		\$ 154,503.00		\$ 135,570.78	D	\$ 18,932.22		\$ 135,789.48		\$ 18,963.84		\$ (218.70)		\$ (31.62)
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	\$ -		\$ -		\$ -				
	Total Peaking Services		\$ 329,312.32		\$ 291,605.53		\$ 37,706.79		\$ 291,824.23		\$ 37,738.41		\$ (218.70)		\$ (31.62)
	Total Core Gas Costs	17,681,647	\$ 9,439,613.68	12,341,044	\$ 7,221,290.63		\$ 5,340,603	2,218,323.05	\$ 12,340,663	\$ 7,222,418.99	\$ 5,340,984	\$ 2,213,923.08	381	\$ (1,128.36)	(381) \$ 4,399.97
Total Commodity (Col K, Rows 10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 & 39)				Pg 2 \$ 3,402,229.93 C \$ 1,482,415.00 C				Pg 3 \$ 3,392,855.60 Pg 3 \$ 1,465,057.15				\$ 9,374.33 \$ 17,357.85			
Total Demand (Col K, Rows 8, 9, 19, 26, 27, 32, 34, 35, & 38)				Pg 2 \$ 3,819,060.70 D \$ 735,908.05 D				Pg 3 \$ 3,829,563.39 Pg 3 \$ 748,865.93				\$ (10,502.69) \$ (12,957.88)			
Total				\$ 7,221,290.63 \$ 2,218,323.05				\$ 7,222,418.99 \$ 2,213,923.08				\$ (1,128.36) \$ 4,399.97			
WA & OR				9,439,613.68				JDE Export 7,878,328.11 JDE Export 2,214,773.76				\$ 3,271.61			
								True-up (1,128.36) True-up 4,399.97				28081/28082/28120 (656,759.80)			
								7,877,199.75 2,219,173.73							

Assignment of Core Gas Cost To		WASHINGTON - New Rates										Blue - 1501A
Class & Rate Schedule												Red Cells = Actual Billed Therms 1501
Core Gas Cost		May-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	35,541	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 10,889.76	\$ 5,903.36	\$ (1,257.09)	\$ 15,536.03
47WA.4002.4800	Firm Res - air con	1	541	CNGWA541	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4800	Firm Residentials	1	503	CNGWA503	8,188,880	\$ 0.30640	\$ 0.16864	\$ (0.03537)	\$ 2,509,072.83	\$ 1,380,972.72	\$ (289,640.69)	\$ 3,600,404.86
47WA.4009.4800	PM Unbilled - Res	1	503	CNGWA503	(7,418,070)	\$ 0.30640	\$ 0.16864		\$ (2,272,896.65)	\$ (1,250,983.32)		\$ (3,523,879.97)
47WA.4009.4800	CM Unbilled - Res	1	503	CNGWA503	5,190,960	\$ 0.30640	\$ 0.16864		\$ 1,590,510.14	\$ 875,403.49		\$ 2,465,913.63
47WA.4002.4810	Firm Com - bldg const	2	502	CNGWA502	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Commercial	2	504	CNGWA504	5,769,439	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 1,767,756.11	\$ 958,303.82	\$ (204,065.06)	\$ 2,521,994.87
47WA.4009.4810	PM Unbilled - Com'l	2	504	CNGWA504	(5,535,476)	\$ 0.30640	\$ 0.16610		\$ (1,696,069.85)	\$ (919,442.56)		\$ (2,615,512.41)
47WA.4009.4810	CM Unbilled - Com'l	2	504	CNGWA504	4,104,668	\$ 0.30640	\$ 0.16610		\$ 1,257,670.28	\$ 681,785.35		\$ 1,939,455.63
47WA.4002.4810	Firm Com - Lg Vol	2	511	CNGWA511	793,727	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 243,197.95	\$ 121,876.78	\$ (28,074.12)	\$ 337,000.61
47WA.4002.4810	Firm Com - Compressed NG	2	512	CNGWA512	4,549	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 1,393.81	\$ 755.59	\$ (160.90)	\$ 1,988.50
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	CNGWA11LV	-	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4810	PM Unbilled	2	511	CNGWA11LV		\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4009.4810	CM Unbilled	2	511	CNGWA11LV		\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4809	Firm Ind'l	3	505	CNGWA505	838,406	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 256,887.60	\$ 128,737.24	\$ (29,654.42)	\$ 355,970.42
47WA.4002.4809	Firm Industrial	3	511	CNGWA511	178,808	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 54,786.77	\$ 27,455.97	\$ (6,324.44)	\$ 75,918.30
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		\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
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	198,500	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 60,820.40	\$ 27,998.43	\$ (7,020.95)	\$ 81,797.88
47WA.4009.4813	PM Unbilled	5	570	CNGWA570	(198,500)	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ (60,820.40)	\$ (27,998.43)	\$ 7,020.95	\$ (81,797.88)
47WA.4009.4813	CM Unbilled	5	570	CNGWA570	150,663	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 46,163.14	\$ 21,251.02	\$ (5,328.95)	\$ 62,085.21
47WA.4002.4813	Interr Industrial - Ltd	5	577	CNGWA577	16,695	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 5,115.35	\$ 2,354.83	\$ (590.50)	\$ 6,879.68
47WA.4009.4813	PM Unbilled	5	577	CNGWA577	(16,695)	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ (5,115.35)	\$ (2,354.83)	\$ 590.50	\$ (6,879.68)
47WA.4009.4813	CM Unbilled	5	577	CNGWA577	13,149	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 4,028.85	\$ 1,854.67	\$ (465.08)	\$ 5,418.44
47WA.4002.4813	Interr Institutional	6	570		-	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
TOTALS				New Rates	12,315,244	Total Gas Cost Recognized			\$ 3,773,390.74	\$ 2,033,874.13	\$ (564,970.75)	\$ 5,242,294.12
				Total	12,315,244				Pg 2	Pg 2		
									\$ 3,773,390.74	\$ 2,033,874.13	\$ (564,970.75)	\$ 5,242,294.12
					Pg 8							
					A							

Washington Deferrals
 Month of May-17

WA Deferrals

Gas Cost Recognized	Pg	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Under the Rates - Effective 9/1/2016		\$ 3,773,390.74	\$ 2,033,874.13	\$ (564,970.75)	\$ 5,242,294.12
Under the Rates - Effective 9/1/2015					
Total Gas Cost Recognized	4	\$ 3,773,390.74	\$ 2,033,874.13	\$ (564,970.75)	\$ 5,242,294.12
Actual Gas Cost Incurred	6	\$ 3,402,229.93	\$ 3,819,060.70	\$ -	\$ 7,221,290.63
Deferred Gas Cost Journalized	1	\$ 371,160.81	\$ (1,785,186.57)	\$ (564,970.75)	\$ (1,978,996.51)
47WA.2530.01253 - Gas Loss		\$ 2,229.66			\$ 2,229.66
Gas Storage Mitigation			\$ 255,885.42		\$ 255,885.42
Deferral Amount		\$ 373,390.47	\$ (1,529,301.15)	\$ (564,970.75)	\$ (1,720,881.43)
		(____) = credit to gas cost			
JDE Gas Cost Account Code		47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code		\$ (373,390.47) 47WA.2530.01253	\$ 1,529,301.15 47WA.2530.01254	\$ 564,970.75	\$ 1,720,881.43