Summary of Gas Cost Accruals by Reg Jurisdiction																													
March-18					Total			Current Month & True-ups							Current Month Accruals								February-18					
																							True-ups booked in					
																							March-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			$ 41,946.67	D		$ 300,195.83	D			$ 41,946.67			$ 300,195.83									
47	6011	28040	671030	Canadian Toll Charges	NA	$ 362,119.04			$ 205,919.89	D		$ 156,199.15	D			$ 198,949.61			$ 153,278.74					$ 6,970.28			$ 2,920.41	
47	6011	28040	671050	Commodity Charges	36,224,620	$ 8,044,902.76		26,354,969	$ 6,190,587.46	C	9,869,651	$ 1,854,315.30	C		26,351,986	$ 6,201,515.43		9,870,454	$ 1,856,409.48			2,983	$ (10,927.97)		(803)	$ (2,094.18)		
47	6011	28040	671051	Financial Hedges Settlement	NA	$ -			$ -	C		$ -	C															
47	6011	28040	671070	Core Pipeline Imbalance	(1,114,310)	$ (210,591.97)		(812,436)	$ (152,481.75)	C	(301,874)	$ (58,110.22)	C		(812,436)	$ (152,481.75)		(301,874)	$ (58,110.22)									
47	6011	28081	671050	Gas Withdrawn from Storage	1,622,775	$ 458,488.02		1,423,823	$ 402,277.39	C	198,952	$ 56,210.63	C		1,423,823	$ 402,277.39	(1)	198,952	$ 56,210.63	(4)								
47	6011	28082	671050	Gas Delivered to Storage (credit)	-	$ -		-	$ -	C	-	$ -	C		-	$ -	(2)											
47	6011	28120	671070	Gas Used in Operations (credit)	(31,709)	$ (8,427.54)		(25,908)	$ (7,082.34)	C	(5,801)	$ (1,345.20)	C		(25,908)	$ (7,082.34)	(3)	(5,801)	$ (1,345.20)	(5)					-		
47	6011	28040	671100	Off system sales	-	$ -		-	$ -	C	-	$ -	C															
				Total Supply	36,701,376	$ 8,988,632.81		26,940,448	$ 6,681,167.32		9,760,928	$ 2,307,465.49			26,937,465	$ 6,685,125.01		9,761,731	$ 2,306,639.26			2,983	$ (3,957.69)		(803)	$ 826.23		
47	6011	28040	672010	Capacity Reservation		$ 4,123,719.89			$ 3,315,207.00	D		$ 808,512.89	D			$ 3,315,207.00			$ 808,512.89									
47	6011	28040	672020	Firm Commodity		$ (83,098.72)			$ (86,685.46)	C		$ 3,586.74	C			$ 71,576.63			$ 22,044.37					$ (158,262.09)			$ (18,457.63)	
47	6011	28040	672030	Interruptible Commodity		$ -			$ -	D		$ -	D															
47	6011	28040	672040	Other Firm Pipeline capacity		$ 669,344.77			$ 625,208.08	D		$ 44,136.69	D			$ 625,208.08			$ 44,136.69									
47	6011	28040	672050	Capacity Releases		$ (652,716.29)			$ (572,561.61)	D		$ (80,154.68)	D			$ (569,186.50)			$ (79,682.99)					$ (3,375.11)			$ (471.69)	
				Total Pipeline Cap & Transport		$ 4,057,249.65			$ 3,281,168.01			$ 776,081.64				$ 3,442,805.21			$ 795,010.96					$ (161,637.20)			$ (18,929.32)	
47	6011	28040	673020	LS Demand		$ 65,991.54			$ 57,899.56	D		$ 8,091.98	D			$ 57,899.56			$ 8,091.98									
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		$ (20,058.96)			$ (18,091.18)	C		$ (1,967.78)	D											$ (18,091.18)			$ (1,967.78)	
47	6011	28040	673060	LS Inventory		$ -			$ -	C		$ -	D															
47	6011	28040	673070	LS Vaporization		$ 4,063.20			$ 3,664.60	C		$ 398.60	D											$ 3,664.60			$ 398.60	
47	6011	28040	673080	TF Reservation from LS		$ 19,747.36			$ 17,926.50	D		$ 1,820.86	D			$ 17,029.24			$ 1,729.72					$ 897.26			$ 91.14	
47	6011	28040	673090	TF Commodity from LS		$ -			$ -	C		$ -	C															
47	6011	28040	673120	SGS Demand		$ 150,024.27			$ 131,628.03	D		$ 18,396.24	D			$ 128,505.68			$ 17,959.87					$ 3,122.35			$ 436.37	
47	6011	28040	673130	SGS Capacity		$ 108.50			$ 97.86	D		$ 10.64	D			$ 97.86			$ 10.64									
47	6011	28040	673140	SGS Commodity		$ -			$ -	C		$ -	C															
47	6011	28040	673160	SGS Inventory		$ -			$ -	C		$ -	C															
47	6011	28040	673180	TF Reservation from SGS		$ 20,166.84			$ 18,307.25	D		$ 1,859.59	D			$ 18,307.25			$ 1,859.59									
47	6011	28040	673190	TF Commodity from SGS		$ -			$ -	C		$ -	C															
				Total Peaking Services		$ 307,991.09			$ 272,715.23			$ 35,275.86				$ 283,122.20			$ 36,317.53					$ (10,406.97)			$ (1,041.67)	
				Total Core Gas Costs	36,701,376	$ 13,353,873.55		26,940,448	$ 10,235,050.56		9,760,928	$ 3,118,822.99			26,937,465	$ 10,411,052.42		9,761,731	$ 3,137,967.75			2,983	$ (176,001.86)		(803)	$ (19,144.76)		
Total Commodity (Col K, Rows , 10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 & 39)								Pg 2	$ 6,332,188.72	C		$ 1,852,689.47	C			$ 6,515,805.36		Pg 3	$ 1,875,209.06					$ (183,616.64)			$ (22,519.59)	
Total Demand (Col. K, Rows 8, 9, 19, 26, 27, 32, 34, 35, & 38)								Pg 2	$ 3,902,861.84	D		$ 1,266,133.52	D			$ 3,895,247.06		Pg 3	$ 1,262,758.69					$ 7,614.78			$ 3,374.83	
Total									$ 10,235,050.56			$ 3,118,822.99				$ 10,411,052.42			$ 3,137,967.75					$ (176,001.86)			$ (19,144.76)	
								WA & OR	13,353,873.55						JDE Export	10,015,857.37		JDE Export	3,083,102.32								$ (195,146.62)	
															True-up	(176,001.86)		True-up	(19,144.76)				28081/28082/28120					
																9,839,855.51			3,063,957.56					450,060.48				

Assignment of Core Gas Cost To
Class & Rate Schedule
Core Gas Cost
Revenue & Cost by Rate Schedule - WA

WASHINGTON - New Rates

March-18

Blue - 1501A
Red Cells = Actual Billed Therms 1501
Green Cells = Unbilled Therms Incl. LV

		CL	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	Total Gas Cost Recongnized
47WA.4002.4800	Firm Res - bldg const	1	502	CNGWA502	91,997	$ 0.27336	$ 0.16533	$ 0.05322	$ 25,148.30	$ 15,209.86	$ 4,896.08	$ 45,254.24
47WA.4002.4800	Firm Res - air con	1	541	CNGWA541	-	$ 0.27336	$ 0.16533	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4002.4800	Firm Residentials	1	503	CNGWA503	18,788,639	$ 0.27336	$ 0.16786	$ 0.05322	$ 5,136,062.36	$ 3,153,860.94	$ 999,931.37	$ 9,289,854.67
47WA.4009.4800	PM Unbilled - Res	1	503	CNGWA503	(14,191,411)	$ 0.27336	$ 0.16786		$ (3,879,364.11)	$ (2,382,170.25)		$ (6,261,534.36)
47WA.4009.4800	CM Unbilled - Res	1	503	CNGWA503	9,771,873	$ 0.27336	$ 0.16786		$ 2,671,239.20	$ 1,640,306.60		$ 4,311,545.80
47WA.4002.4810	Firm Com - bldg const	2	502	CNGWA502	54	$ 0.27336	$ 0.16533	$ 0.05322	$ 14.76	$ 8.93	$ 2.87	$ 26.56
47WA.4002.4810	Firm Commercial	2	504	CNGWA504	12,580,071	$ 0.27336	$ 0.16533	$ 0.05322	$ 3,438,888.21	$ 2,079,863.14	$ 669,511.38	$ 6,188,262.73
47WA.4009.4810	PM Unbilled - Com'l	2	504	CNGWA504	(10,687,012)	$ 0.27336	$ 0.16533		$ (2,921,401.60)	$ (1,766,883.69)		$ (4,688,285.29)
47WA.4009.4810	CM Unbilled - Com'l	2	504	CNGWA504	7,181,224	$ 0.27336	$ 0.16533		$ 1,963,059.39	$ 1,187,271.76		$ 3,150,331.15
47WA.4002.4810	Firm Com - Lg Vol	2	511	CNGWA511	1,377,202	$ 0.27336	$ 0.15284	$ 0.05322	$ 376,471.94	$ 210,491.55	$ 73,294.69	$ 660,258.18
47WA.4002.4810	Firm Com - Compressed NG	2	512	CNGWA512	4,165	$ 0.27336	$ 0.16533	$ 0.05322	$ 1,138.54	$ 688.60	$ 221.66	$ 2,048.80
47WA.4002.4810	Firm Com - air con	2	541	CNGWA541	-	$ 0.27336	$ 0.16533	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4002.4810	Firm Com - Lg Vol	2	511	CNGWA04LV	5,757	$ 0.27336	$ 0.16533	$ 0.05322	$ 1,573.73	$ 951.80	$ 306.39	$ 2,831.92
47WA.4009.4810	PM Unbilled	2	511	CNGWA04LV	(5,757)	$ 0.27336	$ 0.16533	$ 0.05322	$ (1,573.73)	$ (951.80)	$ (306.39)	$ (2,831.92)
47WA.4009.4810	CM Unbilled	2	511	CNGWA04LV	4,526	$ 0.27336	$ 0.16533	$ 0.05322	$ 1,237.23	$ 748.28	$ 240.87	$ 2,226.38
47WA.4002.4809	Firm Ind'l	3	505	CNGWA505	1,403,497	$ 0.27336	$ 0.15284	$ 0.05322	$ 383,659.94	$ 214,510.48	$ 74,694.11	$ 672,864.53
47WA.4002.4809	Firm Industrial	3	511	CNGWA511	282,108	$ 0.27336	$ 0.15284	$ 0.05322	$ 77,117.04	$ 43,117.39	$ 15,013.79	$ 135,248.22
47WA.4002.4809	Firm Ind'l - compressed NG	3	512	CNGWA512	-	$ 0.27336	$ 0.16533	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4002.4811	Firm Ind'l - Lg Vol CNGW05LV	3	505	CNGWA05LV	51	$ 0.27336	$ 0.15284	$ 0.05322	$ 13.94	$ 7.79	$ 2.71	$ 24.44
47WA.4009.4811	PM Unbilled	3	505	CNGWA05LV	-	$ 0.27336	$ 0.15284	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4009.4811	CM Unbilled	3	505	CNGWA05LV	-	$ 0.27336	$ 0.15284	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4002.4811	Interr Small Commercial	4	570	CNGWA570		$ 0.27336	$ 0.14040	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4009.4811	PM Unbilled	4	570	CNGWA570	-	$ 0.27336	$ 0.14040	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4009.4811	CM Unbilled	4	570	CNGWA570	-	$ 0.27336	$ 0.14040	$ 0.05322	$ -	$ -	$ -	$ -
47WA.4009.4813	Interr Industrial	5	570	CNGWA570	225,310	$ 0.27336	$ 0.14040	$ 0.05322	$ 61,590.74	$ 31,633.52	$ 11,991.00	$ 105,215.26
47WA.4009.4813	PM Unbilled	5	570	CNGWA570	(225,310)	$ 0.27336	$ 0.14040	$ 0.05322	$ (61,590.74)	$ (31,633.52)	$ (11,991.00)	$ (105,215.26)
47WA.4009.4813	CM Unbilled	5	570	CNGWA570	223,925	$ 0.27336	$ 0.14040	$ 0.05322	$ 61,212.14	$ 31,439.07	$ 11,917.29	$ 104,568.50
47WA.4002.4813	Interr Industrial - Ltd	5	577	CNGWA577	16,849	$ 0.27336	$ 0.14040	$ 0.05322	$ 4,605.84	$ 2,365.60	$ 896.70	$ 7,868.14
47WA.4009.4813	PM Unbilled	5	577	CNGWA577	(16,849)	$ 0.27336	$ 0.14040	$ 0.05322	$ (4,605.84)	$ (2,365.60)	$ (896.70)	$ (7,868.14)
47WA.4009.4813	CM Unbilled	5	577	CNGWA577	16,355	$ 0.27336	$ 0.14040	$ 0.05322	$ 4,470.80	$ 2,296.24	$ 870.41	$ 7,637.45
47WA.4002.4813	Interr Institutional	6	570		-	$ 0.27336	$ 0.14040	$ 0.05322	$ -	$ -	$ -	$ -
				New Rates	26,847,264	**Total Gas Cost Recognized**			**$ 7,338,968.08**	**$ 4,430,766.69**	**$ 1,850,597.23**	**$ 13,620,332.00**
				Old Rates					**Pg 2**	**Pg 2**		
				Total WA	**26,847,264**				**$ 7,338,968.08**	**$ 4,430,766.69**	**$ 1,850,597.23**	**$ 13,620,332.00**
					Pg 8							
					A							

Washington Deferrals
Month of March-18

Gas Cost Recognized	Commodity 692010	Demand 691010	Amortization 693010	Total
Total Gas Cost Recognized	$ 7,338,968.08	$ 4,430,766.69	$ 1,850,597.23	$ 13,620,332.00
Actual Gas Cost Incurred	$ 6,332,188.72	$ 3,902,861.84	$ -	$ 10,235,050.56
Deferred Gas Cost Journalized	$ 1,006,779.36	$ 527,904.85	$ 1,850,597.23	$ 3,385,281.44
47WA.2530.01253 - Gas Loss Gas Storage Mitigation		$ 255,885.42		$ 255,885.42
Deferral Amount	**$ 1,006,779.36**	**$ 783,790.27**	**$ 1,850,597.23**	**$ 3,641,166.86**
	(____) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
	$ (1,006,779.36)	$ (783,790.27)	$ (1,850,597.23)	$ (3,641,166.86)
JDE Deferred Gas Account Code	47WA.2530.01253	47WA.2530.01254		