

Gas Cost Recognized	Pg	Commodity 692010	Demand 691010	Amortization 693010	Total
Under the Rates - Effective 9/1/2016		\$ 8,371,522.70	\$ 4,528,226.99	\$ (1,268,807.31)	\$ 11,630,942.38
Under the Rates - Effective 9/1/2015					
<b>Total Gas Cost Recognized</b>	<b>4</b>	<b>\$ 8,371,522.70</b>	<b>\$ 4,528,226.99</b>	<b>\$ (1,268,807.31)</b>	<b>\$ 11,630,942.38</b>
Actual Gas Cost Incurred	<b>6</b>	<b>\$ 7,592,592.23</b>	<b>\$ 3,975,467.31</b>	<b>\$ -</b>	<b>\$ 11,568,059.54</b>
Deferred Gas Cost Journalized	<b>1</b>	<b>\$ 778,930.47</b>	<b>\$ 552,759.68</b>	<b>\$ (1,268,807.31)</b>	<b>\$ 62,882.84</b>
47WA.2530.01253 - Gas Loss		<b>\$ 314.45</b>	3rd party damages	gas loss.	
Gas Storage Mitigation			\$ 255,885.42		\$ 235,790.00
<b>Deferral Amount</b>		<b>\$ 779,244.92</b>	<b>\$ 808,645.10</b>	<b>\$ (1,268,807.31)</b>	<b>\$ 298,672.84</b>
( ____ ) = credit to gas cost					
JDE Gas Cost Account Code		47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code		\$ (779,244.92) 47WA.2530.01253	\$ (808,645.10) 47WA.2530.01254	\$ 1,268,807.31	\$ (319,082.71)

Assignment of Core Gas Cost To		WASHINGTON - New Rates										
Class & Rate Schedule		March-17										
Core Gas Cost		Blue - 1501A										
Revenue & Cost by Rate Schedule - WA		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 2016	Demand WACOG at Sep 1 2016	Gas Cost Amortization Sep 1 2016	Commodity Cost Recongized	Demand Cost Recongized	Gas Cost Amortization	Total Gas Cost Recongized
47WA.4002.4800	Firm Res - bldg const	1	502	CNGWA502	85,690	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 26,255.42	\$ 14,233.11	\$ (3,030.86)	\$ 37,457.67
47WA.4002.4800	Firm Res - air con	1	541	CNGWA541	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4800	Firm Residential	1	503	CNGWA503	19,116,754	\$ 0.30640	\$ 0.16864	\$ (0.03537)	\$ 5,857,373.43	\$ 3,223,849.39	\$ (676,159.59)	\$ 8,405,063.23
47WA.4009.4800	PM Unbilled - Res	1	503	CNGWA503	(13,514,836)	\$ 0.30640	\$ 0.16864		\$ (4,140,945.75)	\$ (2,279,141.94)		\$ (6,420,087.69)
47WA.4009.4800	CM Unbilled - Res	1	503	CNGWA503	8,811,624	\$ 0.30640	\$ 0.16864		\$ 2,699,881.59	\$ 1,485,992.27		\$ 4,185,873.86
47WA.4002.4810	Firm Com - bldg const	2	502	CNGWA502	-	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Commercial	2	504	CNGWA504	13,206,473	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 4,046,463.33	\$ 2,193,595.17	\$ (467,112.95)	\$ 5,772,945.55
47WA.4009.4810	PM Unbilled - Com'l	2	504	CNGWA504	(10,477,675)	\$ 0.30640	\$ 0.16610		\$ (3,210,359.62)	\$ (1,740,341.82)		\$ (4,950,701.44)
47WA.4009.4810	CM Unbilled - Com'l	2	504	CNGWA504	6,630,674	\$ 0.30640	\$ 0.16610		\$ 2,031,638.51	\$ 1,101,354.95		\$ 3,132,993.46
47WA.4002.4810	Firm Com - Lg Vol	2	511	CNGWA511	1,299,943	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 398,302.54	\$ 199,606.25	\$ (45,978.98)	\$ 551,929.81
47WA.4002.4810	Firm Com - Compressed NG	2	512	CNGWA512	3,801	\$ 0.30640	\$ 0.16610	\$ (0.03537)	\$ 1,164.63	\$ 631.35	\$ (134.44)	\$ 1,661.54
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	1,484,008	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 454,700.05	\$ 227,869.43	\$ (52,489.36)	\$ 630,080.12
47WA.4002.4809	Firm Industrial	3	511	CNGWA511	421,189	\$ 0.30640	\$ 0.15355	\$ (0.03537)	\$ 129,052.31	\$ 64,673.57	\$ (14,897.45)	\$ 178,828.43
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	440,629	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 135,008.73	\$ 62,150.72	\$ (15,585.05)	\$ 181,574.40
47WA.4009.4813	PM Unbilled	5	570	CNGWA570	(440,629)	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ (135,008.73)	\$ (62,150.72)	\$ 15,585.05	\$ (181,574.40)
47WA.4009.4813	CM Unbilled	5	570	CNGWA570	235,222	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 72,072.02	\$ 33,178.06	\$ (8,319.80)	\$ 96,930.28
47WA.4002.4813	Interr Industrial - Ltd	5	577	CNGWA577	21,207	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 6,497.82	\$ 2,991.25	\$ (750.09)	\$ 8,738.98
47WA.4009.4813	PM Unbilled	5	577	CNGWA577	(21,207)	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ (6,497.82)	\$ (2,991.25)	\$ 750.09	\$ (8,738.98)
47WA.4009.4813	CM Unbilled	5	577	CNGWA577	19,335	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ 5,924.24	\$ 2,727.20	\$ (683.88)	\$ 7,967.56
47WA.4002.4813	Interr Institutional	6	570		-	\$ 0.30640	\$ 0.14105	\$ (0.03537)	\$ -	\$ -	\$ -	\$ -
<b>TOTALS</b>				New Rates	<b>27,322,202</b>	<b>Total Gas Cost Recognized</b>			<b>\$ 8,371,522.70</b>	<b>\$ 4,528,226.99</b>	<b>\$ (1,268,807.31)</b>	<b>\$ 11,630,942.38</b>
				Total	<b>27,322,202</b>				<b>Pg 2</b>	<b>Pg 2</b>		
					<b>Pg 8</b>							
					<b>A</b>							

Summary of Gas Cost Accruals by Reg Jurisdiction				Current Month & True-ups				Current Month Accruals				February-17 True-ups booked in March-17							
Month of <b>March-17</b>				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	\$	TH	\$	TH	\$				
47 6011 28040 671010	Contract Demand Charges	NA	\$ 342,142.50		\$ 41,193.96	D	\$ 300,948.54		\$ 41,193.96		\$ 300,948.54								
47 6011 28040 671030	Canadian Toll Charges	NA	\$ 318,344.36		\$ 165,363.08	D	\$ 152,981.28		\$ 165,258.90		\$ 152,984.94		\$ 104.18		\$ (3.66)				
47 6011 28040 671050	Commodity Charges	36,502.520	\$ 10,018,218.84	27,701.908	\$ 7,723,894.98	C	\$ 8,800,612	\$ 2,294,323.86	27,848,087	\$ 7,757,183.88	8,854,433	\$ 2,306,735.02	(146,179)	\$ (33,288.90)	*****	\$ (12,411.16)			
47 6011 28040 671051	Financial Hedges Settlement	NA	\$ -		\$ -	C	\$ -												
47 6011 28040 671070	Core Pipeline Imbalance	(521,350)	\$ (265,573.26)	(362,108)	\$ (189,890.28)	C	\$ (159,242)	\$ (75,682.98)	(362,108)	\$ (189,890.28)	(159,242)	\$ (75,682.98)							
47 6011 28081 671050	Gas Withdrawn from Storage	-	\$ (0.27)	-	\$ 0.11	C	\$ -	\$ (0.38)				(1)	\$ 0.11		\$ (0.38)				
47 6011 28082 671050	Gas Delivered to Storage (credit)	-	\$ -	-	\$ -	C	\$ -	\$ -				(2)							
47 6011 28120 671070	Gas Used in Operations (credit)	(47,584)	\$ (14,209.01)	(39,833)	\$ (12,204.83)	C	\$ (7,751)	\$ (2,004.18)	(39,833)	\$ (12,204.83)	(7,751)	\$ (2,004.18)	(5)						
47 6011 28040 671100	Off system sales	-	\$ -	-	\$ -	C	\$ -	\$ -											
	Total Supply	35,933,586	\$ 10,398,923.16	27,299,967	\$ 7,728,357.02		\$ 8,633,619	\$ 2,670,566.14	27,446,146	\$ 7,761,541.63	8,687,440	\$ 2,682,981.34	(146,179)	\$ (33,184.61)	(53,821)	\$ (12,415.20)			
47 6011 28040 672010	Capacity Reservation		\$ 4,218,193.52		\$ 3,419,906.73	D	\$ 798,286.79		\$ 3,419,906.73		\$ 798,286.79								
47 6011 28040 672020	Firm Commodity		\$ 106,342.46		\$ 70,792.25	C	\$ 35,550.21		\$ 118,783.72		\$ 40,202.28		\$ (47,991.47)		\$ (4,652.07)				
47 6011 28040 672030	Interruptible Commodity		\$ -		\$ -	D	\$ -												
47 6011 28040 672040	Other Firm Pipeline capacity		\$ 704,474.43		\$ 651,184.94	D	\$ 53,289.49		\$ 651,184.94		\$ 47,465.59				\$ 5,823.90				
47 6011 28040 672050	Capacity Releases		\$ (687,416.28)		\$ (600,480.73)	D	\$ (86,935.55)		\$ (593,979.42)		\$ (85,995.53)		\$ (6,501.31)		\$ (940.02)				
	Total Pipeline Cap & Transport		\$ 4,341,594.13		\$ 3,541,403.19		\$ 800,190.94		\$ 3,595,895.97		\$ 799,959.13		\$ (54,492.78)		\$ 231.81				
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		\$ 163,130.09		\$ 143,108.25	D	\$ 20,021.84		\$ 135,789.48		\$ 18,963.84		\$ 7,318.77		\$ 1,058.00				
47 6011 28040 673130	SGS Capacity		\$ (826.94)		\$ (745.81)	D	\$ (81.13)		\$ 97.86		\$ 10.64		\$ (843.67)		\$ (91.77)				
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		\$ 337,003.97		\$ 298,299.33		\$ 38,704.64		\$ 291,824.23		\$ 37,738.41		\$ 6,475.10		\$ 966.23				
	Total Core Gas Costs	35,933,586	\$ 10,077,521.26	27,299,967	\$ 11,568,059.54		\$ 8,633,619	\$ 3,509,461.72	27,446,146	\$ 11,649,261.83	8,687,440	\$ 3,520,678.88	(146,179)	\$ (81,202.29)	(53,821)	\$ (11,217.16)			
Total Commodity (Col K, Rows , 10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 & 39)				Pg 2				Pg 3				Pg 3							
Total Demand (Col K, Rows 8, 9, 19, 26, 27, 32, 34, 35, & 38)				Pg 2				Pg 3				Pg 3							
Total				\$ 11,568,059.54				\$ 3,509,461.72				\$ (81,202.29)							
WA & OR				15,077,521.26				JDE Export				11,661,466.66							
								True-up				28081/28082/28120							
												(14,209.01)							