

Summary of Gas Cost Accruals by Reg Jurisdiction				Total				Current Month & True-ups				Current Month Accruals				August-18 True-ups booked in September-18					
September-18																					
CORE								Washington Amount		Oregon Amount		Washington Amount		Oregon Amount		Washington Amount		Oregon Amount			
JDE Acct Code		Terms	\$	Therms	\$	Therms	\$	Therms	\$	Therms	\$	Therms	\$	TH	\$	TH	\$				
47 6011 28040	7E+05	Contract Demand Charges	NA	\$	-																
47 6011 28040	7E+05	Canadian Toll Charges	NA	\$	331,980.55																
47 6011 28040	7E+05	Commodity Charges	14,483,820	\$	3,158,230.00	10,995,686	\$	2,559,340.09	C	3,488,134	\$	598,889.91	C	10,995,685	\$	2,559,339.86	C	3,488,135	\$	598,890.14	
47 6011 28040	7E+05	Financial Hedges Settlement	NA	\$	-																
47 6011 28040	7E+05	Core Pipeline Imbalance	(1,898,600)	\$	(740,519.44)	(1,388,853)	\$	(544,429.26)	C	(509,747)	\$	(196,090.18)	C	(1,388,853)	\$	(544,429.26)	C	(509,747)	\$	(196,090.18)	
47 6011 28081	7E+05	Gas Withdrawn from Storage	-	\$	-																
47 6011 28082	7E+05	Gas Delivered to Storage (credit)	(906,910)	\$	(245,327.39)	(906,910)	\$	(245,327.39)	C	-	\$	-	C	(906,910)	\$	(245,327.39)	(2)	-	\$	-	
47 6011 28120	7E+05	Gas Used in Operations (credit)	(6,080)	\$	(1,653.02)	(5,744)	\$	(1,570.17)	C	(336)	\$	(82.85)	C	(5,744)	\$	(1,570.17)	(3)	(336)	\$	(82.85)	
47 6011 28040	7E+05	Off system sales		\$	-																
		Total Supply	11,672,230	\$	2,502,710.70	8,694,179	\$	1,965,120.63		2,978,051	\$	537,590.07		8,694,178	\$	1,964,438.48		2,978,052	\$	537,495.02	
47 6011 28040	7E+05	Capacity Reservation		\$	3,766,370.02		\$	3,133,040.92	D		\$	633,329.10	D		\$	3,133,040.92			\$	633,329.10	
47 6011 28040	7E+05	Firm Commodity		\$	63,834.99		\$	57,337.11	C		\$	6,497.88	C		\$	57,912.78			\$	7,101.22	
47 6011 28040	7E+05	Interruptible Commodity		\$	-		\$	-	D		\$	-	D		\$	-			\$	-	
47 6011 28040	7E+05	Other Firm Pipeline capacity		\$	647,561.36		\$	604,871.93	D		\$	42,689.43	D		\$	604,871.93			\$	42,689.43	
47 6011 28040	7E+05	Capacity Releases		\$	(565,729.47)		\$	(496,290.79)	D		\$	(69,438.68)	D		\$	(550,281.97)			\$	(76,984.40)	
		Total Pipeline Cap & Transport		\$	3,912,036.90		\$	3,298,959.17			\$	613,077.73			\$	3,245,543.66			\$	606,135.35	
47 6011 28040	7E+05	LS Demand		\$	63,862.78		\$	56,031.83	D		\$	7,830.95	D		\$	56,031.83			\$	7,830.95	
47 6011 28040	7E+05	LS Capacity		\$	65,756.46		\$	59,305.75	D		\$	6,450.71	D		\$	59,305.75			\$	6,450.71	
47 6011 28040	7E+05	LS Commodity		\$	-		\$	-	C		\$	-	C		\$	-			\$	-	
47 6011 28040	7E+05	LS Liquefaction		\$	42,008.63		\$	37,887.58	C		\$	4,121.05	D		\$	37,887.58			\$	4,121.05	
47 6011 28040	7E+05	LS Inventory		\$	-		\$	-	C		\$	-	D		\$	-			\$	-	
47 6011 28040	7E+05	LS Vaporization		\$	-		\$	-	C		\$	-	D		\$	-			\$	-	
47 6011 28040	7E+05	TF Reservation from LS		\$	18,153.83		\$	16,479.91	D		\$	1,673.92	D		\$	16,479.91			\$	1,673.92	
47 6011 28040	7E+05	TF Commodity from LS		\$	-		\$	-	C		\$	-	C		\$	-			\$	-	
47 6011 28040	7E+05	SGS Demand		\$	145,553.78		\$	127,705.71	D		\$	17,848.07	D		\$	127,705.71			\$	17,848.07	
47 6011 28040	7E+05	SGS Capacity		\$	105.00		\$	94.70	D		\$	10.30	D		\$	94.70			\$	10.30	
47 6011 28040	7E+05	SGS Commodity		\$	-		\$	-	C		\$	-	C		\$	-			\$	-	
47 6011 28040	7E+05	SGS Inventory		\$	-		\$	-	C		\$	-	C		\$	-			\$	-	
47 6011 28040	7E+05	TF Reservation from SGS		\$	19,516.29		\$	17,716.69	D		\$	1,799.60	D		\$	17,716.69			\$	1,799.60	
47 6011 28040	7E+05	TF Commodity from SGS		\$	-		\$	-	C		\$	-	C		\$	-			\$	-	
		Total Peaking Services		\$	354,956.77		\$	315,222.17			\$	39,734.60			\$	315,222.17			\$	39,734.60	
		Total Core Gas Costs	11,672,230	\$	6,769,704.37	8,694,179	\$	5,579,301.97		2,978,051	\$	1,190,402.40		8,694,178	\$	5,525,204.31		2,978,052	\$	1,183,364.97	
Total Commodity (Col K, Rows .10, 11, 12, 13, 14, 16, 20, 28, 29, 30, 31, 33, 36, 37 & 39)						Pg 2	\$	1,863,237.96	C		\$	413,335.81	C		\$	1,863,813.40	Pg 3		\$	413,939.38	
Total Demand (Col. K, Rows 8, 9, 19, 26, 27, 32, 34, 35, & 38)						Pg 2	\$	3,716,064.01	D		\$	777,066.59	D		\$	3,661,390.91	Pg 3		\$	769,425.59	
Total							\$	5,579,301.97			\$	1,190,402.40			\$	5,525,204.31			\$	1,183,364.97	
						WA & OR	6,769,704.37					JDE Export	5,772,101.87		JDE Export	1,183,447.82				\$	61,135.09
												True-up	54,097.66		True-up	7,037.43			28081/28082/28120		
													5,826,199.53			1,190,485.25			(246,980.41)		

Assignment of Core Gas Cost To		WASHINGTON - New Rates								Blue - 1501A
Class & Rate Schedule										Red Cells = Actual Billed Therms
Core Gas Cost		September-18								Green Cells = Unbilled Therms
Revenue & Cost by Rate Schedule - WA										
		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 Recongized	Demand Cost Recongized	Gas Cost Amortization
47WA.4002.4800	Firm Res - bldg const	502	CNGWA 502		\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4800	Firm Res - air con	541	CNGWA 541	-	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4800	Firm Residential	503	CNGWA 503	2,809,188	\$ 0.27336	\$ 0.16786	\$ 0.05322	\$ 767,919.63	\$ 471,550.30	\$ 149,504.99
47WA.4009.4800	PM Unbilled - Res	503	CNGWA 503	(1,072,372)	\$ 0.27336	\$ 0.16786	\$ 0.05322	\$ (293,143.61)	\$ (180,008.36)	
47WA.4009.4800	CM Unbilled - Res	503	CNGWA 503	1,999,718	\$ 0.27336	\$ 0.16786	\$ 0.05322	\$ 546,642.91	\$ 335,672.66	
47WA.4002.4810	Firm Com - bldg const	502	CNGWA 502		\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Commercial	504	CNGWA 504	2,784,183	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 761,084.26	\$ 460,308.98	\$ 148,174.22
47WA.4009.4810	PM Unbilled - Com'l	504	CNGWA 504	(1,246,891)	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ (340,850.12)	\$ (206,148.49)	
47WA.4009.4810	CM Unbilled - Com'l	504	CNGWA 504	2,233,399	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 610,521.95	\$ 369,247.86	
47WA.4002.4810	Firm Com - Lg Vol	511	CNGWA 511	384,208	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 105,027.10	\$ 58,722.35	\$ 20,447.55
47WA.4002.4810	Firm Com - Compressed NG	512	CNGWA 512		\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Com - air con	541	CNGWA 541	-	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4810	Firm Com - Lg Vol	511	CNGWA 04LV	158	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 43.19	\$ 26.12	\$ 8.41
47WA.4009.4810	PM Unbilled	511	CNGWA 04LV	(158)	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ (43.19)	\$ (26.12)	\$ (8.41)
47WA.4009.4810	CM Unbilled	511	CNGWA 04LV	501	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ 136.95	\$ 82.83	\$ 26.66
47WA.4002.4809	Firm Ind'l	505	CNGWA 505	648,016	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 177,141.65	\$ 99,042.77	\$ 34,487.41
47WA.4002.4809	Firm Industrial	511	CNGWA 511	241,009	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 65,882.22	\$ 36,835.82	\$ 12,826.50
47WA.4002.4809	Firm Ind'l - compressed NG	512	CNGWA 512	-	\$ 0.27336	\$ 0.16533	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4811	Firm Ind'l - Lg Vol CNGW05LV	505	CNGWA 05LV	359	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 98.14	\$ 54.87	\$ 19.11
47WA.4009.4811	PM Unbilled	505	CNGWA 05LV	(359)	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ (98.14)	\$ (54.87)	\$ (19.11)
47WA.4009.4811	CM Unbilled	505	CNGWA 05LV	188	\$ 0.27336	\$ 0.15284	\$ 0.05322	\$ 51.39	\$ 28.73	\$ 10.01
47WA.4002.4811	Interr Small Commercial	570	CNGWA 570	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4009.4811	PM Unbilled	570	CNGWA 570	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4009.4811	CM Unbilled	570	CNGWA 570	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4009.4813	Interr Industrial	570	CNGWA 570	93,391	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ 25,529.36	\$ 13,112.10	\$ 4,970.27
47WA.4009.4813	PM Unbilled	570	CNGWA 570	(93,391)	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ (25,529.36)	\$ (13,112.10)	\$ (4,970.27)
47WA.4009.4813	CM Unbilled	570	CNGWA 570	118,645	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ 32,432.80	\$ 16,657.76	\$ 6,314.29
47WA.4002.4813	Interr Industrial - Ltd	577	CNGWA 577		\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4009.4813	PM Unbilled	577	CNGWA 577	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4009.4813	CM Unbilled	577	CNGWA 577	-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
47WA.4002.4813	Interr Institutional	570		-	\$ 0.27336	\$ 0.14040	\$ 0.05322	\$ -	\$ -	\$ -
			New Rates	8,899,792	Total Gas Cost Recognized			\$ 2,432,847.13	\$ 1,461,993.21	\$ 371,791.63
			Old Rates				Pg 2	Pg 2		
			Total WA	8,899,792			\$ 2,432,847.13	\$ 1,461,993.21	\$ 371,791.63	
			Pg 8							

Assignment of Core Gas Cost To		WASHINGTON - New Rates							Blue - 1501A	
Class & Rate Schedule									Red Cells = Actual Billed Therms	
Core Gas Cost		September-18							Green Cells = Unbilled Therms	
Revenue & Cost by Rate Schedule - WA										
		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
				A						

s 1501
incl. LV
Total Gas Cost Recognized
\$ -
\$ -
\$ 1,388,974.92
\$ (473,151.97)
\$ 882,315.57
\$ -
\$ 1,369,567.46
\$ (546,998.61)
\$ 979,769.81
\$ 184,197.00
\$ -
\$ -
\$ 77.72
\$ (77.72)
\$ 246.44
\$ 310,671.83
\$ 115,544.54
\$ -
\$ 172.12
\$ (172.12)
\$ 90.13
\$ -
\$ -
\$ -
\$ 43,611.73
\$ (43,611.73)
\$ 55,404.85
\$ -
\$ -
\$ -
\$ -
\$ -
\$ 4,266,631.97
\$ 4,266,631.97

s 1501
incl. LV
Total Gas Cost Recongnized

Washington Deferrals
 Month o September-18

<u>Gas Cost Recognized</u>	<u>Commodity</u> 692010	<u>Demand</u> 691010	<u>Amortization</u> 693010	<u>Total</u>
Total Gas Cost Recognized	\$ 2,432,847.13	\$ 1,461,993.21	\$ 371,791.63	\$ 4,266,631.97
Actual Gas Cost Incurred	\$ 1,863,237.96	\$ 3,716,064.01	\$ -	\$ 5,579,301.97
Deferred Gas Cost Journalized	\$ 569,609.17	\$ (2,254,070.80)	\$ 371,791.63	\$ (1,312,670.00)
47WA.2530.01253 - Gas Loss	\$ 11,306.58			\$ 11,306.58
Gas Storage Mitigation		\$ 255,885.42		\$ 255,885.42
Deferral Amount	\$ 580,915.75	\$ (1,998,185.38)	\$ 371,791.63	\$ (1,045,478.00)
	(____) = credit to gas cost			
JDE Gas Cost Account Code	47WA.6011.28051	47WA.6011.28051		
JDE Deferred Gas Account Code	\$ (580,915.75) 47WA.2530.01253	\$ 1,998,185.38 47WA.2530.01254	\$ (371,791.63)	\$ 1,045,478.00