

EXHIBIT A

BEFORE THE  
WASHINGTON UTILITIES & TRANSPORTATION COMMISSION

NW NATURAL  
SUPPORTING MATERIALS

WA Low-Income Program Costs (Amortization)

NWN WUTC Advice No. 21-06 / UG-\_\_\_\_\_

September 13, 2021

# NW NATURAL

## EXHIBIT A

### Supporting Materials

#### WA Low-Income Program Costs (AMORTIZATION)

NWN WUTC ADVICE NO. 21-06 / UG-\_\_\_\_\_

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NW Natural  
 Rates & Regulatory Affairs  
 2021-2022 PGA Filing - Washington: September Filing  
 Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS

											Low Income Bill Pay Assistance (GREAT)			WA-LIEE			
											Proposed Amount:	493,157 Temporary Increments			76,389 Temporary Increments		
											Revenue Sensitive Multiplier:	4.157% add revenue sensitive factor			4.157% add revenue sensitive factor		
											Amount to Amortize:	514,546 All sales			79,702 All sales		
											Multiplier			Multiplier			
											M	N	O	P	Q	R	
Schedule	Block	A	B	C	D	E	F = E * A	G	H	I = (G*H*12)+F	Allocation to RS			Allocation to RS			
											Increment			Increment			
1R		250,774	\$1.15253	\$0.36474	\$0.11126	\$0.67653	\$169,656	\$5.50	974	\$233,940	1.0	\$2,535	\$0.01011	1.0	\$393	\$0.00157	
1C		72,763	\$1.18929	\$0.36474	\$0.09306	\$0.73149	\$53,225	\$7.00	51	\$57,509	1.0	\$623	\$0.00856	1.0	\$97	\$0.00133	
2R		57,025,592	\$0.88948	\$0.36474	\$0.06658	\$0.45816	\$26,126,845	\$8.00	83,770	\$34,168,765	1.0	\$370,287	\$0.00649	1.0	\$57,357	\$0.00101	
3 CFS		18,256,653	\$0.86690	\$0.36474	\$0.05848	\$0.44368	\$8,100,112	\$22.00	6,463	\$9,806,344	1.0	\$106,271	\$0.00582	1.0	\$16,461	\$0.00090	
3 IFS		328,124	\$0.82714	\$0.36474	-\$0.00009	\$0.46249	\$151,754	\$22.00	19	\$156,770	1.0	\$1,699	\$0.00518	1.0	\$263	\$0.00080	
27		534,486	\$0.64433	\$0.36474	\$0.03871	\$0.24088	\$128,747	\$9.00	747	\$209,423	1.0	\$2,270	\$0.00425	1.0	\$352	\$0.00066	
41C Firm Sales	Block 1	1,845,531	\$0.65150	\$0.26333	\$0.04343	\$0.34474	\$1,254,797	\$250.00	91	\$1,527,797	1.0	\$16,557	\$0.00455	1.0	\$2,565	\$0.00070	
	Block 2	2,036,306	\$0.60427	\$0.26333	\$0.03717	\$0.30377					1.0		\$0.00401	1.0		\$0.00062	
41C Interr Sales	Block 1	0	\$0.66025	\$0.26333	\$0.05319	\$0.34373	\$0	\$250.00	0	\$0	1.0	\$0	\$0.00459	1.0	\$0	\$0.00071	
	Block 2	0	\$0.61317	\$0.26333	\$0.04699	\$0.30285					1.0		\$0.00405	1.0		\$0.00063	
41 Firm Trans	Block 1	165,422	\$0.34946	\$0.00000	\$0.00155	\$0.34791	\$138,792	\$500.00	8	\$186,792	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000	
	Block 2	265,030	\$0.30789	\$0.00000	\$0.00136	\$0.30653					0.0		\$0.00000	0.0		\$0.00000	
41I Firm Sales	Block 1	382,229	\$0.60577	\$0.26333	-\$0.00172	\$0.34416	\$321,969	\$250.00	18	\$375,969	1.0	\$4,074	\$0.00435	1.0	\$631	\$0.00067	
	Block 2	627,933	\$0.56396	\$0.26333	-\$0.00262	\$0.30325					1.0		\$0.00384	1.0		\$0.00059	
41I Interr Sales	Block 1	0	\$0.61581	\$0.26333	\$0.00875	\$0.34373	\$0	\$250.00	0	\$0	1.0	\$0	\$0.00459	1.0	\$0	\$0.00071	
	Block 2	0	\$0.57402	\$0.26333	\$0.00784	\$0.30285					1.0		\$0.00405	1.0		\$0.00063	
42C Firm Sales	Block 1	650,323	\$0.43535	\$0.26333	\$0.01956	\$0.15246	\$199,894	\$1,300.00	7	\$309,094	1.0	\$3,350	\$0.00256	1.0	\$519	\$0.00040	
	Block 2	623,339	\$0.41634	\$0.26333	\$0.01654	\$0.13647					1.0		\$0.00229	1.0		\$0.00035	
	Block 3	149,794	\$0.37852	\$0.26333	\$0.01052	\$0.10467					1.0		\$0.00175	1.0		\$0.00027	
	Block 4	0	\$0.35361	\$0.26333	\$0.00655	\$0.08373					1.0		\$0.00140	1.0		\$0.00022	
	Block 5	0	\$0.32038	\$0.26333	\$0.00124	\$0.05581					1.0		\$0.00094	1.0		\$0.00014	
	Block 6	0	\$0.27890	\$0.26333	-\$0.00535	\$0.02092					1.0		\$0.00035	1.0		\$0.00005	
42I Firm Sales	Block 1	983,097	\$0.40593	\$0.26333	-\$0.00461	\$0.14721	\$244,940	\$1,300.00	10	\$400,940	1.0	\$4,345	\$0.00261	1.0	\$673	\$0.00040	
	Block 2	673,043	\$0.38999	\$0.26333	-\$0.00511	\$0.13177					1.0		\$0.00234	1.0		\$0.00036	
	Block 3	113,356	\$0.35831	\$0.26333	-\$0.00607	\$0.10105					1.0		\$0.00179	1.0		\$0.00028	
	Block 4	951	\$0.33744	\$0.26333	-\$0.00673	\$0.08084					1.0		\$0.00143	1.0		\$0.00022	
	Block 5	0	\$0.30965	\$0.26333	-\$0.00759	\$0.05391					1.0		\$0.00096	1.0		\$0.00015	
	Block 6	0	\$0.27486	\$0.26333	-\$0.00867	\$0.02020					1.0		\$0.00036	1.0		\$0.00006	
42C Firm Trans	Block 1	329,298	\$0.13852	\$0.00000	\$0.00060	\$0.13792	\$200,353	\$1,550.00	2	\$237,553	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000	
	Block 2	572,257	\$0.12400	\$0.00000	\$0.00053	\$0.12347					0.0		\$0.00000	0.0		\$0.00000	
	Block 3	469,094	\$0.09508	\$0.00000	\$0.00041	\$0.09467					0.0		\$0.00000	0.0		\$0.00000	
	Block 4	526,340	\$0.07607	\$0.00000	\$0.00032	\$0.07575					0.0		\$0.00000	0.0		\$0.00000	
	Block 5	0	\$0.05071	\$0.00000	\$0.00021	\$0.05050					0.0		\$0.00000	0.0		\$0.00000	
	Block 6	0	\$0.01901	\$0.00000	\$0.00008	\$0.01893					0.0		\$0.00000	0.0		\$0.00000	
42I Firm Trans	Block 1	845,780	\$0.14000	\$0.00000	\$0.00059	\$0.13941	\$594,665	\$1,550.00	8	\$743,465	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000	
	Block 2	1,035,850	\$0.12531	\$0.00000	\$0.00052	\$0.12479					0.0		\$0.00000	0.0		\$0.00000	
	Block 3	958,175	\$0.09610	\$0.00000	\$0.00041	\$0.09569					0.0		\$0.00000	0.0		\$0.00000	
	Block 4	2,472,959	\$0.07688	\$0.00000	\$0.00032	\$0.07656					0.0		\$0.00000	0.0		\$0.00000	
	Block 5	1,302,378	\$0.05125	\$0.00000	\$0.00021	\$0.05104					0.0		\$0.00000	0.0		\$0.00000	
	Block 6	0	\$0.01922	\$0.00000	\$0.00008	\$0.01914					0.0		\$0.00000	0.0		\$0.00000	
42C Interr Sales	Block 1	255,672	\$0.42349	\$0.26333	\$0.02334	\$0.13682	\$112,473	\$1,300.00	2	\$143,673	1.0	\$1,557	\$0.00189	1.0	\$241	\$0.00029	
	Block 2	464,002	\$0.40680	\$0.26333	\$0.02100	\$0.12247					1.0		\$0.00170	1.0		\$0.00026	
	Block 3	197,172	\$0.37361	\$0.26333	\$0.01637	\$0.09391					1.0		\$0.00130	1.0		\$0.00020	
	Block 4	28,613	\$0.35180	\$0.26333	\$0.01334	\$0.07513					1.0		\$0.00104	1.0		\$0.00016	
	Block 5	0	\$0.32269	\$0.26333	\$0.00927	\$0.05009					1.0		\$0.00069	1.0		\$0.00011	
	Block 6	0	\$0.28632	\$0.26333	\$0.00420	\$0.01879					1.0		\$0.00026	1.0		\$0.00004	
42I Interr Sales	Block 1	171,006	\$0.41614	\$0.26333	\$0.00697	\$0.14584	\$43,428	\$1,300.00	3	\$90,228	1.0	\$978	\$0.00328	1.0	\$151	\$0.00051	
	Block 2	141,620	\$0.40023	\$0.26333	\$0.00635	\$0.13055					1.0		\$0.00294	1.0		\$0.00045	
	Block 3	0	\$0.36858	\$0.26333	\$0.00514	\$0.10011					1.0		\$0.00225	1.0		\$0.00035	
	Block 4	0	\$0.34777	\$0.26333	\$0.00435	\$0.08009					1.0		\$0.00180	1.0		\$0.00028	
	Block 5	0	\$0.32002	\$0.26333	\$0.00330	\$0.05339					1.0		\$0.00120	1.0		\$0.00019	
	Block 6	0	\$0.28530	\$0.26333	\$0.00195	\$0.02002					1.0		\$0.00045	1.0		\$0.00007	
42 Inter Trans	Block 1	789,249	\$0.13460	\$0.00000	\$0.00057	\$0.13403	\$655,377	\$1,550.00	10	\$841,377	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000	
	Block 2	1,487,999	\$0.12049	\$0.00000	\$0.00051	\$0.11998					0.0		\$0.00000	0.0		\$0.00000	
	Block 3	1,056,738	\$0.09238	\$0.00000	\$0.00038	\$0.09200					0.0		\$0.00000	0.0		\$0.00000	
	Block 4	2,806,733	\$0.07392	\$0.00000	\$0.00031	\$0.07361					0.0		\$0.00000	0.0		\$0.00000	
	Block 5	1,370,021	\$0.04929	\$0.00000	\$0.00021	\$0.04908					0.0		\$0.00000	0.0		\$0.00000	
	Block 6	0	\$0.01846	\$0.00000	\$0.00007	\$0.01839					0.0		\$0.00000	0.0		\$0.00000	
43 Firm Trans		0	\$0.00492	\$0.00000	\$0.00001	\$0.00491	\$0	\$38,000.00	0	\$0	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000	
43 Interr Trans		0	\$0.00492	\$0.00000	\$0.00001	\$0.00491	\$0	\$38,000.00	0	\$0	0.0	\$0	\$0.00000	0.0	\$0	\$0.00000	
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Totals		102,265,701					\$38,497,027			\$49,489,639	\$47,480,452	\$514,546		\$47,480,452	\$79,703		

Sources for line 2 above:

Inputs page	Column G	Line 41	Line 39
Tariff Schedules:			
Schedule #		Sched 230, Prg J	Sched 230, Prg I

Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.

NW Natural  
 Rates & Regulatory Affairs  
 2021-2022 PGA Filing - Washington: September Filing  
 PGA Effects on Average Bill by Rate Schedule

Calculation of Effect on Customer Average Bill by Rate Schedule [1]

1	Washington		Normal	Current	Proposed	Proposed	Proposed	Proposed	Proposed		
2	PGA Normalized		Therms	11/1/2020	11/1/2020	11/1/2021	11/1/2021	11/1/2021	11/1/2021		
3	Volumes page,	Therms in	Monthly	Minimum	Current	GREAT & LIEE	GREAT & LIEE	GREAT & LIEE	GREAT & LIEE		
4	Column D	Block	Average use	Monthly	Average Bill	Rates	Average Bill	Rates	% Bill Change		
5				Charge	Rates	Rates	Average Bill	Rates	% Bill Change		
6	Schedule	Block	A	B	C	D	E	F=D+(C * E)	K= D+(C*J)	L	
7	1R		250,774	N/A	21.0	\$5.50	\$1.15253	\$29.70	\$1.14934	\$29.64	-0.2%
8	1C		72,763	N/A	119.0	\$7.00	\$1.18929	\$148.53	\$1.18655	\$148.20	-0.2%
9	2R		57,025,592	N/A	57.0	\$8.00	\$0.88948	\$58.70	\$0.88762	\$58.59	-0.2%
10	3 CFS		18,256,653	N/A	235.0	\$22.00	\$0.86690	\$225.72	\$0.86526	\$225.34	-0.2%
11	3 IFS		328,124	N/A	1,439.0	\$22.00	\$0.82714	\$1,212.25	\$0.82551	\$1,209.91	-0.2%
12	27		534,486	N/A	60.0	\$9.00	\$0.64433	\$47.66	\$0.64332	\$47.60	-0.1%
13	41C Firm Sales	Block 1	1,845,531	2,000	3,555.0	\$250.00	\$0.65150		\$0.65024		
14		Block 2	2,036,306	all additional			\$0.60427		\$0.60317		
15		<b>TOTAL</b>						<b>\$2,492.64</b>	<b>\$2,488.41</b>	<b>-0.2%</b>	
16	41C Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$0.66025		\$0.65895		
17		Block 2	0	all additional			\$0.61317		\$0.61204		
18		<b>TOTAL</b>						<b>\$250.00</b>	<b>\$250.00</b>	<b>0.0%</b>	
19	41 Firm Trans	Block 1	165,422	2,000	4,484.0	\$500.00	\$0.34946		\$0.34946		
20		Block 2	265,030	all additional			\$0.30789		\$0.30789		
21		<b>TOTAL</b>						<b>\$1,963.72</b>	<b>\$1,963.72</b>	<b>0.0%</b>	
22	41I Firm Sales	Block 1	382,229	2,000	4,677.0	\$250.00	\$0.60577		\$0.60452		
23		Block 2	627,933	all additional			\$0.56396		\$0.56287		
24		<b>TOTAL</b>						<b>\$2,971.26</b>	<b>\$2,965.84</b>	<b>-0.2%</b>	
25	41I Interr Sales	Block 1	0	2,000	0.0	\$250.00	\$0.61581		\$0.61451		
26		Block 2	0	all additional			\$0.57402		\$0.57289		
27		<b>TOTAL</b>						<b>\$250.00</b>	<b>\$250.00</b>	<b>0.0%</b>	
28	42C Firm Sales	Block 1	650,323	10,000	16,946.0	\$1,300.00	\$0.43535		\$0.43475		
29		Block 2	623,339	20,000			\$0.41634		\$0.41579		
30		Block 3	149,794	20,000			\$0.37852		\$0.37809		
31		Block 4	0	100,000			\$0.35361		\$0.35328		
32		Block 5	0	600,000			\$0.32038		\$0.32016		
33		Block 6	0	all additional			\$0.27890		\$0.27881		
34		<b>TOTAL</b>						<b>\$8,545.40</b>	<b>\$8,535.58</b>	<b>-0.1%</b>	
35	42I Firm Sales	Block 1	983,097	10,000	14,754.0	\$1,300.00	\$0.40593		\$0.40506		
36		Block 2	673,043	20,000			\$0.38999		\$0.38922		
37		Block 3	113,356	20,000			\$0.35831		\$0.35771		
38		Block 4	951	100,000			\$0.33744		\$0.33696		
39		Block 5	0	600,000			\$0.30965		\$0.30934		
40		Block 6	0	all additional			\$0.27486		\$0.27475		
41		<b>TOTAL</b>						<b>\$7,213.31</b>	<b>\$7,200.95</b>	<b>-0.2%</b>	
42	42C Firm Trans	Block 1	329,298	10,000	79,041.0	\$1,550.00	\$0.13852		\$0.13852		
43		Block 2	572,257	20,000			\$0.12400		\$0.12400		
44		Block 3	469,094	20,000			\$0.09508		\$0.09508		
45		Block 4	526,340	100,000			\$0.07607		\$0.07607		
46		Block 5	0	600,000			\$0.05071		\$0.05071		
47		Block 6	0	all additional			\$0.01901		\$0.01901		
48		<b>TOTAL</b>						<b>\$9,525.95</b>	<b>\$9,525.95</b>	<b>0.0%</b>	
49	42I Firm Trans	Block 1	845,780	10,000	68,908.0	\$1,550.00	\$0.14000		\$0.14000		
50		Block 2	1,035,850	20,000			\$0.12531		\$0.12531		
51		Block 3	958,175	20,000			\$0.09610		\$0.09610		
52		Block 4	2,472,959	100,000			\$0.07688		\$0.07688		
53		Block 5	1,302,378	600,000			\$0.05125		\$0.05125		
54		Block 6	0	all additional			\$0.01922		\$0.01922		
55		<b>TOTAL</b>						<b>\$8,831.85</b>	<b>\$8,831.85</b>	<b>0.0%</b>	
56	42C Interr Sales	Block 1	255,672	10,000	39,394.0	\$1,300.00	\$0.42349		\$0.42293		
57		Block 2	464,002	20,000			\$0.40680		\$0.40631		
58		Block 3	197,172	20,000			\$0.37361		\$0.37324		
59		Block 4	28,613	100,000			\$0.35180		\$0.35150		
60		Block 5	0	600,000			\$0.32269		\$0.32249		
61		Block 6	0	all additional			\$0.28632		\$0.28625		
62		<b>TOTAL</b>						<b>\$17,180.59</b>	<b>\$17,161.72</b>	<b>-0.1%</b>	
63	42I Interr Sales	Block 1	171,006	10,000	8,684.0	\$1,300.00	\$0.41614		\$0.41514		
64		Block 2	141,620	20,000			\$0.40023		\$0.39933		
65		Block 3	0	20,000			\$0.36858		\$0.36790		
66		Block 4	0	100,000			\$0.34777		\$0.34722		
67		Block 5	0	600,000			\$0.32002		\$0.31965		
68		Block 6	0	all additional			\$0.28530		\$0.28517		
69		<b>TOTAL</b>						<b>\$4,913.76</b>	<b>\$4,905.08</b>	<b>-0.2%</b>	
70	42 Inter Trans	Block 1	789,249	10,000	62,590.0	\$1,550.00	\$0.13460		\$0.13460		
71		Block 2	1,487,999	20,000			\$0.12049		\$0.12049		
72		Block 3	1,056,738	20,000			\$0.09238		\$0.09238		
73		Block 4	2,806,733	100,000			\$0.07392		\$0.07392		
74		Block 5	1,370,021	600,000			\$0.04929		\$0.04929		
75		Block 6	0	all additional			\$0.01846		\$0.01846		
76		<b>TOTAL</b>						<b>\$8,084.05</b>	<b>\$8,084.05</b>	<b>0.0%</b>	
77	43 Firm Trans		0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00492	\$38,000.00	0.0%
78	43 Interr Trans		0	N/A	0.0	\$38,000.00	\$0.00492	\$38,000.00	\$0.00492	\$38,000.00	0.0%
79	Intentionally blank										

[1] Rate Schedule 41 and 42 customers may choose demand charges at a volumetric rate or based on MDDV. For convenience of presentation, demand charges are not included in the calculations for those schedules.

Sources:

Direct Inputs	per Tariff	per Tariff
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Rates in summary	Column A
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**NW Natural  
 Rates & Regulatory Affairs  
 2021-2022 PGA Filing - Washington: September Filing  
 Summary of Deferred Accounts**

	Account A	Balance 8/31/2021 B	Sep-Oct Estimated Activity C	Sep-Oct Interest D	Estimated Balance 10/31/2021 E	Estimated Interest During Amortization F	Total Estimated Amount for (Refund) or Collection G	Amounts Excluded from PGA Filing H	Amounts Included in PGA Filing I
					E = sum B thru D	3.25%	G = E + F Excl. Rev Sens		
1	<b>DSM &amp; LOW INCOME PROGRAMS</b>								
2	<hr/>								
3	186234 WA LOW INCOME BILL PAY ASSIST (GREAT)	470,688	0	2,553	473,241				
4	186235 WA GREAT AMORTIZATION	46,616	(35,447)	174	11,343				
5		517,304	(35,447)	2,727	484,584	8,573	493,157		493,157
6									
7	186314 WA WA-LIEE PROGRAM (2020 program year only)	62,504	0	339	62,843				
8	186315 AMORT WA-LIEE PROGRAM	42,319	(30,263)	162	12,218				
9		104,823	(30,263)	501	75,061	1,328	76,389		76,389

11 Notes

12 Please refer to NWN workpapers or electronic file "NWN 2020-21 Washington PGA rate development file September filing.xls" for application of revenue sensitive effect and calculation of rate increments.

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington WA-LIEE  
 Account Number: 186314  
 Program under Schedule I  
 Temp Increment under Schedule 230

1 Debit (Credit)										
2										
3										
4 Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Total Activity	Balance	2019 Calendar Balance	2020 Calendar Balance	
5 (a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g1)	(g6)	(g7)	
6										
7 Beginning Balance										
8	Jan-20	27,146.71		4.96%	1,299.32	28,446.03	329,223.75	302,020.93	27,202.82	
9	Feb-20	3,150.79		4.96%	1,367.30	4,518.09	333,741.84	303,269.28	30,472.56	
10	Mar-20	1,135.10		4.96%	1,381.81	2,516.91	336,258.75	304,522.79	31,735.96	
11	Apr-20	11,669.43		4.75%	1,354.12	13,023.55	349,282.30	305,728.19	43,554.11	
12	May-20	117.92		4.75%	1,382.81	1,500.73	350,783.03	306,938.36	43,844.67	
13	Jun-20	4,856.88		4.75%	1,398.13	6,255.01	357,038.04	308,153.32	48,884.72	
14	Jul-20	265.32		3.43%	1,020.91	1,286.23	358,324.27	309,034.12	49,290.15	
15	Aug-20	755.41		3.43%	1,025.29	1,780.70	360,104.97	309,917.44	50,187.53	
16	Sep-20	8,887.97		3.43%	1,042.00	9,929.97	370,034.94	310,803.29	59,231.65	
17	Oct-20	530.64		3.43%	1,058.44	1,589.08	371,624.02	311,691.67	59,932.35	
18	Nov-20 <b>1</b>	294.80	(311,691.67)	3.25%	162.72	(311,234.15)	60,389.87		60,389.87	
19	Dec-20	611.52		3.25%	164.38	775.90	61,165.77		61,165.77	
20	Jan-21	238.20		3.25%	165.98	404.18	61,569.95		61,331.43	
21	Feb-21	993.18		3.25%	168.10	1,161.28	62,731.23		61,497.54	
22	Mar-21	10,915.32		3.25%	184.68	11,100.00	73,831.23		61,664.10	
23	Apr-21	364.32		3.25%	200.45	564.77	74,396.00		61,831.11	
24	May-21	23,478.38		3.25%	233.28	23,711.66	98,107.66		61,998.57	
25	Jun-21	485.76		3.25%	266.37	752.13	98,859.79		62,166.48	
26	Jul-21	425.04		3.25%	268.32	693.36	99,553.15		62,334.85	
27	Aug-21	10,370.50		3.25%	283.67	10,654.17	110,207.32		62,503.67	
28	Sep-21			3.25%	298.48	298.48	110,505.80		62,672.95	
29	Oct-21			3.25%	299.29	299.29	110,805.09		62,842.69	

31 **History truncated for ease of viewing**

33 **Notes**

34 **1** - Transferred Dec 2017 deferral balance plus 2018 interest on the balance to account 186315 for amortization.

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington WA-LIEE Amortization  
 Account Number: 186315  
 Program under Schedule I  
 Temp Increment under Schedule 230

1 Debit (Credit)

2

3

4	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)

6

7 Beginning Balance

8	Nov-20	NEW (1)	(11,869.68)	311,691.67	3.25%	828.09	300,650.08	300,486.88
9	Dec-20		(46,309.26)		3.25%	751.11	(45,558.15)	254,928.73
10	Jan-21		(46,689.83)		3.25%	627.21	(46,062.62)	208,866.11
11	Feb-21		(48,319.60)		3.25%	500.25	(47,819.35)	161,046.76
12	Mar-21		(43,081.93)		3.25%	377.83	(42,704.10)	118,342.66
13	Apr-21		(31,159.27)		3.25%	278.32	(30,880.95)	87,461.71
14	May-21		(16,528.35)		3.25%	214.49	(16,313.86)	71,147.85
15	Jun-21		(13,046.52)		3.25%	175.02	(12,871.50)	58,276.35
16	Jul-21		(8,508.62)		3.25%	146.31	(8,362.31)	49,914.04
17	Aug-21		(7,719.81)		3.25%	124.73	(7,595.08)	42,318.96
18	Sep-21	forecast	(9,852.32)		3.25%	101.27	(9,751.05)	32,567.91
19	Oct-21	forecast	(20,410.23)		3.25%	60.57	(20,349.66)	12,218.25

20

21 **History truncated for ease of viewing**

22

23 **Notes**

24 **1** - Transfer in amounts from account 186314 approved for amortization.

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186234  
 Program under Schedule J  
 Temp Increment under Schedule 230

1	Debit		(Credit)							
2										
3										
4	Month/Year	Note	Deferral	Transfers	Interest	Interest	Activity	Balance		
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)		
6										
7		Nov-20	<b>1</b>	15,891.53	(369,518.43)	3.25%	81.70	(353,545.20)	38,193.53	
8		Dec-20		63,018.69		3.25%	188.78	63,207.47	101,401.00	
9		Jan-21		64,719.36		3.25%	362.27	65,081.63	166,482.63	
10		Feb-21		44,576.68		3.25%	511.25	45,087.93	211,570.56	
11		Mar-21		60,639.99		3.25%	655.12	61,295.11	272,865.67	
12		Apr-21		78,234.42		3.25%	844.95	79,079.37	351,945.04	
13		May-21		46,014.10		3.25%	1,015.50	47,029.60	398,974.64	
14		Jun-21		35,110.39		3.25%	1,128.10	36,238.49	435,213.13	
15		Jul-21		11,618.95		3.25%	1,194.44	12,813.39	448,026.52	
16		Aug-21		21,419.07		3.25%	1,242.41	22,661.48	470,688.00	
17		Sep-21				3.25%	1,274.78	1,274.78	471,962.78	
18		Oct-21				3.25%	1,278.23	1,278.23	473,241.01	

19  
 20 History truncated for ease of viewing

21  
 22 Notes

23 1 - Transferred authorized balance to account 186235 for amortization.



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Amortize Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186235  
 Program under Schedule J  
 Temp Increment under Schedule 230

1 Debit (Credit)  
 2  
 3

4	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
6								
7	Beginning Balance							
8	Nov-20 new (1)		(13,905.47)	369,518.43	3.25%	981.95	356,594.91	349,125.56
9	Dec-20		(54,252.72)		3.25%	872.08	(53,380.64)	295,744.92
10	Jan-21		(54,698.39)		3.25%	726.91	(53,971.48)	241,773.44
11	Feb-21		(56,608.17)		3.25%	578.15	(56,030.02)	185,743.42
12	Mar-21		(50,471.18)		3.25%	434.71	(50,036.47)	135,706.95
13	Apr-21		(36,502.61)		3.25%	318.11	(36,184.50)	99,522.45
14	May-21		(19,360.71)		3.25%	243.32	(19,117.39)	80,405.06
15	Jun-21		(15,281.72)		3.25%	197.07	(15,084.65)	65,320.41
16	Jul-21		(9,965.55)		3.25%	163.41	(9,802.14)	55,518.27
17	Aug-21		(9,040.16)		3.25%	138.12	(8,902.04)	46,616.23
18	Sep-21 <i>forecast</i>		(11,538.51)		3.25%	110.63	(11,427.88)	35,188.35
19	Oct-21 <i>forecast</i>		(23,908.22)		3.25%	62.93	(23,845.29)	11,343.06

20  
 21 **History truncated for ease of viewing**  
 22

23 **Notes**

24 **1** - Transfer in amounts from account 186234 approved for amortization.

**NW Natural  
 Rates & Regulatory Affairs  
 2021-22 Washington: September Filing  
 Tariff Advice 21-06: Schedule 230 Effects on Revenue**

	<u>Amount</u>
1	
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<b><u>Temporary Increments</u></b>	
<u>Removal of Current Temporary Increments</u>	
Amortization of WA Low Income Programs	(723,177)
<u>Addition of Proposed Temporary Increments</u>	
Amortization of WA Low Income Programs	<u>594,248</u>
<b>TOTAL OF ALL COMPONENTS OF RATE CHANGES</b>	<b><u><u>(\$128,928)</u></u></b>
<b>2020 Washington CBR Normalized Total Revenues</b>	<b>\$75,074,541</b>
<b>Effect of this filing, as a percentage change</b>	<b>-0.17%</b>